dedect
Department:
Economic Development, Environment, Conservation and Tourism
North West Provincial Government
REPUBLIC OF SOUTH AFRICA

ANNUAL REPORT

2024/2025

2030 NDP

G20
SOUTH AFRICA 2025

Part A

General Information

THE DEPARTMENT OF ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION AND TOURISM

NORTH WEST PROVINCE

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1. List of Abbreviations / Acronyms

A

AFS	-	Annual Financial Statement
ACT	-	Agriculture, Culture and Tourism

B

BAS	-	Basic Account System
BBEE	-	Broad-Based Black Economic Empowerment

C

CSIR	-	Council for Scientific and Industrial Research

D

DBSA	-	Development Bank of South Africa
DCA	-	Damage Causing Animal
DEDECT	-	Department of Economic Development, Environment, Conservation and Tourism
DPWRT	-	Department of Public Works, Roads and Transport
DLGTA		Department of Local Government and Traditional Affairs
DPSA	-	Department of Public Service Administration
DTI	-	Department of Trade and Industry

F

FDI	-	Foreign Direct Investment
FET	-	Further Education & Training

G

GCIS	-	Government Communications Information Services
GDS	-	Growth and Development Summit

GVA	-	Gross Value Added
H		
HOD	-	Head of Department
I		
ICT	-	Information Communication Technology
IDP	-	Integrated Development Plan
IDZ	-	Industrial Development Zone
IGR	-	Intergovernmental Relations
INW	-	Invest North West
IPAP	-	Industrial Policy Action Plan
L		
LED	-	Local Economic Development
M		
MEC	-	Member of Executive Council
MIDZ	-	Mafikeng Industrial Development Zone
MINMEC	-	Ministers and Member of Executive Council
MOA	-	Memorandum of Agreement
MOU	-	Memorandum of Understanding
MTEF	-	Medium Term Expenditure Framework
MTSF	-	Medium term Strategic Framework
N		
NDP	-	National Development Plan
NIPF	-	National Industrial Policy Framework
NSDP	-	National Spatial Development Perspective

NWDC	-	North West Development Corporation
NWGB	-	North West Gambling Board
0		
OHS	-	Occupational Health Safety
P		
PFMA	-	Public Finance Management Act
PGDS	-	Provincial Growth and Development Strategy
PGMs	-	Platinum Group Metals
PPP	-	Public Private Partnership
Q		
QPR	-	Quarterly Performance Report
R		
RDP	-	Reconstruction and Development Programme
RIDS	-	Regional Industrial Development Strategy
RRR	-	Rebranding, Repositioning and Renewal
S		
SABS	-	South African Bureau of Standards
SALGA	-	South African Local Government Association
SAQA	-	South African Qualification Authority
SCOPA	-	Standing Committee on Public Accounts
SDI	-	Spatial Development Initiative
SDIP	-	Service Delivery Improvement Plan
SDF	-	Spatial Development Framework
SEZ	-	Special Economic Zone

SIC	-	Standard Industrial Classification
SMART	-	Specific, Measurable, Achievable, Realistic and Time bound
SME	-	Small Medium Enterprises
SMS	-	Senior Management Services
SMME	-	Small Medium Micro Enterprises
SOE	-	State-Owned Enterprises
SHERQ	-	Safety, Health, Environment, Risk and Quality

T

TKCS - Trans Kalahari Corridor Secretariat

V

VTSD - Village, Township and Small Dorpies

W

WCRD - World Consumer Right Day

2. FOREWORD BY THE MEC


MEC BITSA LENKOPANE

The year under review, which also marks the final year in office of the Sixth Administration, has been one of the most challenging over the past decade. Following a couple of years of recovery from the devastating impact of the COVID-19 pandemic, our economy continued to face headwinds, with rapidly rising interest rates and an escalating cost of living putting enormous pressure on households and businesses alike. These developments significantly constrained economic growth and job creation efforts in the province.

Despite these difficult circumstances, there are encouraging signs that the tide is beginning to turn. Economists and sector experts anticipate that the introduction of the Provincial Growth and Development Strategy (PGDS) has positioned the province to leverage new opportunities for inclusive and sustainable growth.

It is against this backdrop that the Department of Economic Development, Environment, Conservation and Tourism (DEDECT) continued to implement programmes geared towards creating an enabling environment for economic growth, job creation, and environmental sustainability. We remain deeply concerned about the persistently high unemployment rate, particularly among the youth, and we are determined to strengthen partnerships with the private sector to mitigate its effects.

We are pleased to report that in the 2024/25 financial year, the Department achieved 83% of its non-financial performance targets, spent 92.12% of its allocated budget, and collected 86.47% of its own revenue. Equally notable is that we sustained an unqualified audit opinion, with no material adjustments required to the financial statements. Furthermore, material findings on performance information were significantly reduced compared to the prior year, demonstrating our continued commitment to accountability and good governance.

The release of this Annual Report also coincides with South Africa's presidency of the G20, a moment of great significance for our nation and continent. As host country, South Africa has been afforded the opportunity to showcase its leadership in multilateral and bilateral economic relations, creating a platform for the African Union and other regional blocs to advance their developmental agenda.

During the year under review, DEDECT continued to implement targeted and transformative programmes that have laid a firm foundation for future progress. Key legislative milestones were achieved, such as the promulgation of the North West Liquor Licensing Act (Act 6 of 2016) and the North West Business Licensing Act (Act 3 of 2019),these measures will strengthen compliance and enhance regulation of business operations in the province.

We also have advanced critical legislative reforms, which amongst others includes, Consumer Protection Amendment Bill, the Biodiversity Management Amendment Bill, and the North West Gambling Amendment Bill tabled before the Legislature. These reforms are designed to ensure that the province continues on a path of inclusive economic growth and transformation. Service delivery also improved in areas such as hunting, fishing, and wildlife permits, and an online enterprise database was developed to profile businesses across tourism and related sectors.

The Department further played a pivotal role in elevating the economic potential of the biodiversity sector by hosting the Biodiversity Stakeholder Engagement, and by leading a delegation to the Annual Dallas Safari Club Convention to attract foreign investment into the sector. We also commend the revenue generation capabilities of the North West Gambling Board, with progress being made towards the implementation of the province's fifth casino. Through the Thuntsha Lerole campaign, we have intensified efforts to combat illegal gambling and counterfeit trade, working closely with law enforcement agencies and other stakeholders.

As we reflect on the year under review, we are proud of the progress made despite significant challenges. The Department remains committed to building a competitive, sustainable, and inclusive provincial economy that creates opportunities for all.

MEC K. E. B LENKOPANE

Economic Development, Environment,

Conservation and Tourism

3.REPORT OF THE ACCOUNTING OFFICER FOR THE YEAR ENDED 31 MARCH 2025

OVERVIEW OF THE OPERATIONS OF THE DEPARTMENT

MR RELEBOHILE MOFOKANE

Significant events that have taken place during the year

During the year under review, the following was of significant importance:

Integrated Economic Development Services

The Trade Market initiative is a multi - faceted initiative established to provide infrastructure for Micro, Small and Medium Enterprises (MSMEs) to manufacture goods. During the period under review, the department completed phase 1 of the project, which was the construction of 22 factories and an administration block to the amount of R9.2 million.

1519 MSMEs benefitted from the Business Development Support Services which includes business registration, filing of annual returns with CIPC to avert deregistration of business, access to markets and skills development.

Collaborative Events

In the month of February 2025, outreach programmes were conducted in partnership with SEDA and SARS targeting MSMEs and cooperatives to apply for funding to acquire production equipment and machinery, reaching 514 applicants. Parallel to the funding application outreach there was a drive to register MSMEs on the DEDECT's database. The registration of 756 business enterprises will assist the Department to develop and implement impactful initiatives to the sector and establish a Provincial database.

Business Regulations and Governance

During the reporting period, the Business Regulation Unit conducted education and awareness programmes across its sub-directorates as follows: Consumer Affairs implemented 501 programmes, Liquor Regulations conducted 471, and Business Regulation Services carried out 140.

Social Responsibility Programmes were also conducted within the period under assessment as part of social accountability, addressing social ills caused by alcohol abuse and relates to 6 programmes which were conducted.

Environmental Services

Building a climate resilient province

The Department continued to partake in the SANBI Groen Sebenza Climate Change Internship programme and it was successfully completed. A certificate of completion was received on 21 November 2024 from SANBI.

Environmental Management Instruments and planning tools developed

The 2023/2024 Annual Compliance Report on the NW Environmental Implementation Plan (EIP) was approved and adopted on 31 July 2024, while the 2024/25 Annual Compliance Report was compiled for presentation to the national EIP/EMP sub-committee in April 2025.

The development of the North West Province Integrated Waste Management Plan, 3rd Generation was completed and approved. It will be published in the 2025/26 financial year.

Three (3) Environmental Information Management Systems were maintained, namely: the i) Geographic Information System (GIS); ii) the Compliance and Enforcement Tool; and iii) the North West Integrated Permit Administration System (NW NIPAS).

The following four (4) inter-governmental sector programmes were implemented for which 2024/25 Annual Reports were compiled: i) NW Environmental Implementation Plan, ii) Local Government Support, iii) Heritage sites, and iv) Man and Biosphere.

Three (3) research projects were conducted, namely:

i. Annual report on the assessment of the state of vegetation and critical biodiversity areas in the North West Province (Dr RSM and NMM)
ii. Annual report on the assessment of the state of vegetation and critical biodiversity areas in the North West Province (Bojanala and Dr KK)
iii. Populations status of the four CITES listed spotted felids in the North West Province

In addition, the updated NW Vegetation map that was completed in 2023/24 financial year, was published on 11 October 2024 in a scientific journal, the *ABC Bothalia.* This was a major achievement and the North West province was nationally acknowledged for the work done.

Percentage compliance to environmental legislation

More inspections were conducted and enforcement actions undertaken resulting in more visibility of Environmental Management Inspectors, compliance monitoring and enforcement of environmental legislation.

Contribution by the environment sector to job creation

During the 2024/25 financial year, 363 environmental work opportunities were created through the Expanded Public Works Programme. The Department targeted beneficiaries for the environmental sector work opportunities to be as follows: 60% women, 55% youth and 2% people with disabilities. Based on the 363 jobs reported: One category was achieved namely 82% youth (296 out of 363 work opportunities). The percentage achieved for women is 47% (196 out of 363 work opportunities), and people with disabilities was 1% (i.e. 4 out of 363 work opportunities).

Implementation of National Environmental Education and Training Strategy and Action Plan

During the year, 16 Environmental Empowerment Programmes were conducted.

Tourism

The department participated in the Trans Kalahari Corridor Secretariat (TKCS) cross border inspections (Tourist guiding compliance, Tourism OHS Compliance, Tourism Safety, Biodiversity Compliance and Environmental Services) and presented at the annual country session, which was held in Rustenburg

Successfully facilitated the following Programmes:

- Provincial Tourism Career Awareness Programme in all districts which took 60 learners to Polokwane for the National Tourism Career Expo (NTCE) through the National Department of Tourism and the NW Provincial Department of Education.
- The grading of 97 Tourism Facilities in the Province through the Provincial Grading Programme.

During the year 30 Tour Operators were upskilled with Marketing Management Skills and 60 Tourism Businesses were trained on Customer Care.

Major projects undertaken or completed during the year

- The North West Entrepreneurship and Innovation Hub Project site was officially handed over on the 19 March 2025, at the North-West University (NWU) Mahikeng Campus
- At the Taung Skull World Heritage Site, the Infrastructure Development Programme is currently the key activity, as it is geared to ensuring that the site depicts its world heritage status and provides facilities that will accommodate and provide for work, tourism, recreation and learning.

Progress during 2024/25 financial year was as follows:

Project	Contract Cost	Progress %	Comments
Restaurant	17 187 271	99%	Project is at final completion stage
Chapel	2 790 276	90%	Project at practical completion stage
Multipurpose Hall	15 259 990	82%	Project in construction stage
Powerhouse Fencing & Guardhouse	3 884 815	93%	Project at practical completion stage
Rep & Maint (road culverts)	3 908 727	100%	Final completion

Practical Completion of Taung Hotel School: Student Residence, Demonstration Kitchen and Lecture Halls

Practical Completion of the Mahikeng Museum

OVERVIEW OF 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
Tax Receipts	125 897	108 370	17 527	126 100	113 460	12 640
Casino taxes	107 399	81 398	26 001	109 500	94 550	14 950
Horse racing taxes	13 124	23 821	(10 697)	13 500	15 564	(2 064)
Liquor licences	5 374	3 151	2 223	3 100	3 346	(245)
Sale of goods and services other than capital assets	4 956	4 492	464	3 836	4 270	(434)
Fines, penalties and forfeits	6 115	5 572	543	1 034	5 260	(4 226)
Financial transactions in assets and liabilities	-	2	(2)	100	140	(40)
Total	136 968	118 435	18 533	131 070	123 130	7 940

During the year, the department experienced a huge decline in revenue collection relating to Casino Taxes. This emanated from reverting to the 2020 increased tariffs that were challenged by licensees, and the Con-Court ruling was issued in favour of the licensees for the implemented tariffs as increased by the NW Gambling Board.

This has resulted in the department having to collect fifteen percent less than what was provided for, this had a huge impact on the overall revenue collection and the 2024/25 provision has since been revised downwards to reflect the Con-Court ruling.

- **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	199 226	184 552	14 674	193 543	189 451	4 092
Integrated Economic Development Services	69 126	61 109	8 017	97 188	91 035	6 153
Trade and Sector Development	88 256	86 792	1 464	111 474	107 255	4 219
Business Regulations	122 304	117 619	4 685	116 845	116 779	66
Economic Planning	12 865	12 039	826	11 477	8 068	3 409
Environmental Services	434 651	407 610	27 041	422 152	414 563	7 589
Tourism	60 491	39 422	21 069	64 763	58 528	6 235
Total	986 919	909 143	77 776	1 017 442	985 679	31 763

Compensation of Employees under spending by 7.5 percent

During the year austerity measures were introduced by the National Treasury around the Compensation of Employees with the main purpose of managing the increased wage bill which has been a concern over a number of years. This has resulted in the advertised positions having to be reprioritised before finalising the recruitment process.

Goods and Services underspending by 9.3 percent

Venues & Facilities and Inventories: Other Supplies underspending by 26 percent and 17 percent respectively as a result, is due to savings emanating from cost containment measures. Training and Development underspending by 38 percent as a result of delays in rolling out the training needed by employees in line with their approved Work Skills Plan (WSP).

Building and other fixed structures underspending by 71 percent

A total amount of R50 million inclusive of the R3.256 million rollover from 2023/24 financial year was allocated to the Taung Skull World Heritage Site. An amount of R35.7 million remained unspent as at the end of the financial year. A rollover request has been submitted for approval.

- **Roll over applied for and approved.**

Out of the Rollover of unused funds amounting to R3.256 million relating to Taung Skull infrastructure project that was applied for during the first quarter of 2024/25 financial year, the full amount was approved and allocated during the adjustment budget process.

- **Virements**

During the year Transfers and Subsidies was increased by R32.449 million from goods and services mainly to alleviate financial pressures experienced by the NW Parks and Tourism Board.

A description of the reasons for fruitless and wasteful expenditure and the amounts involved.

Incident	Amount R'000
Interest charged on overdue account	750
Overpayments	42
No show	20
Advertisements- Erratum	8
Non-submission of log sheets on time- Penalty charges	60

Implementation of court order	2 238
Recovery of overpayment	0
Total	**3 118**

- **Strategic focus over the short to medium term period**

  Poverty, unemployment and inequality reduction. The outcome of these strategic focus areas is to increase government's accountability by strengthening oversight over the Executive by 2024

- **Public Private Partnerships**

  No PPPs were concluded or entered into during the year under review.

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

  No discontinued activities or to be discontinued in the department

- **New or proposed key activities**

  There are no new proposed key activities

- **List all unsolicited bid proposals concluded for the year under review**

  There are no unsolicited bid proposals concluded for the year under review

- **Indicate whether SCM processes and systems are in place to prevent irregular expenditure**

  All buildings which the Department is occupying are running on a month-to-month contract and this poses a challenges to the Department. The Department is relying on Department of Public Works for office lease and they are the custodian of buildings in Government

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

  No gifts and donations received

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

  There were no exemptions or deviations from National Treasury

- **Events after the reporting date**

  There are no events after reporting date to be included in the report.

- **Other**

All material facts have been addressed in the relevant section within the annual report.

Acknowledgement/s or Appreciation

None

Approval and sign off

The Annual Financial Statements set out on below have been approved by the Accounting Officer.

MR R. MOFOKANE

HEAD OF DEPARTMENT

4. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY OF THE ANNUAL REPORT

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

All information and amount 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 the 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 adjustments made in this information.

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

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

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

Yours Faithfully

MR R. MOFOKANE

HEAD OF DEPARTMENT

5. STRATEGIC OVERVIEW

5.1 VISION

"A growing, diversified, prosperous and environmentally friendly economy in the North West Province".

5.2 MISSION

To achieve the development and growth of a well-coordinated, transformed and diversified economy within a sustainable environment that will create jobs and eradicate poverty and inequality in the North West Province.

5.3 VALUES

The following values, derived from the Constitution, underpin the activities of the Department of Economy and Enterprise Development

Fairness, in that the Department will at all times act in a fair manner towards executing its responsibilities.

Equity, as the Department is committed to treating all clients and employees equitably in all respects.

Accessibility, in that the Department will remain accessible to its stakeholders and role players in the course of executing its responsibilities.

Transparency, in that the Department undertakes to be transparent in the conduct of its core business.

Accountability, in that the Department will at all times take full accountability for its business actions and decisions.

Good governance, to which the Department will always strive to adhere to at all times.

6. LEGISLATIVE AND OTHER MANDATES

The Constitution of South Africa, 1996

The RDP White Paper;

The National GEAR Strategy;

The Consumer Affairs Practices (Harmful Business Practices) Act 4 of 1996;

Consumer Protection Act 68 of 2008

National Credit Act 34 of 2005

Liquor Act, 1989;

The North West Gambling Act,2001 (Act no.2 of 2001) (as amended)

The Public Service Act, 1994;

The Public Finance Management Act, 2000;

The Public Service Regulations, 2016;

The White Paper on transformation of the Public Service Delivery (Batho Pele) 1997;

The Promotion of Access to Information Act 2 of 2000;

The Cooperatives Act (2005)

The National Spatial Development Perspectives (NSDP)

National Small Business Act, 1996 (Act 102 of 1996, currently under review)

North West SMME strategy

North West Provincial Growth and Development Strategy (2004-2014),

North West Spatial Development Initiatives Strategy,

Broad Based Black Economic Empowerment Act,

Rural Development Strategy including Integrated Sustainable Rural Development Strategy,

Urban Renewal Strategy,

Macro-Economic Reform Strategy,

Integrated Manufacturing Strategy,

Cooperatives Amendment Act, 2013 (Act No.6 of 2013)

Co-Operatives Act, 2005 (Act, No 14 of 2005)

The Regional Industrial Development Strategy (RIDS)

National Industrial Policy Framework

The National Credit Act,2005 (Act No.34 of 2005)

National Small Business Amended Act , 2004 (Act 29 of 2004)

National Liquor Act,2003 (Act No.59 of 2003)

North West Liquor Licensing Act No 6 of 2016 as amended

The North West Development Corporation Act,1995 (Act No.6 of 1996) as amended

Integrated Sustainable Rural Development Strategy

National Development Plan

Provincial Development Plan

The New Growth Path

Expanded Public Works Programme (EPWP)

National Environmental Management Act, Act 107 of 1998

North West Biodiversity Economy and Transformation Strategy

DEPARTMENTAL STRUCTURE

Mrs. Keobiditse Evelyn Lenkopane
Member of Executive Council (MEC)

Mr. Relebohile Mofokane
Head Of Department

Ms. Keabetswe Molosiwa
Chief Financial Officer

Chief Director:
Economic Planning

Ms. Onnica Sithole
Chief Director:
Business Regulations

Mr Moeketsi Senqhi
Chief Director:
Corporate Services

Mr Frank Tlhomelang
Chief Director:
IEDS

Ms. Lebogang Diale
Chief Director:
Environmental Services

Chief Director:
Tourism Planning

Ms. Sarah Manone
Chief Director:
Tourism Growth, Development & Transformation

Mr. Ishmael Kgokong
Chief Director:
Trade & Sector Development

Director:
Tourism Planning & Sector Performance

Mr. Edwin Letsogo
Director:
Consumer Protection

Ms. Happy Mokone
Director:
Enterprise Development

Ms. Khumoetsile Taoana
Director:
Liquor Regulations

Mr. Otlaarongwa Rantese
Director:
Economic Strategy & Planning

Mr. Kealeboga Digoamaje
Director:
Human Resource Management

Mr. Jonathon Denga
Director:
Biodiversity Management

Ms. Portia Krisjan
Director:
Environmental Quality Management

Director:
Environmental Empowerment Services

Ms. Tharina Boshoff
Director:
Environmental Policy, Planning & Coordination

Ms. Lerato Sechogo
Director:
Research & Policy Development

Adv. Itumeleng Mosiapoa
Director:
Legal Services

Mr. Jeremiah Matebesi
Director:
Communication & IT

Mr. Wellington Molokele
Director:
Supply Chain Management

Mr. Oduetse Diutlwileng
Director:
Financial Management

Director:
Monitoring & Evaluation

Mr. Gabriel Dichabe
Director:
Tourism Guiding & Regulatory Services

Mr. Tlhopane Nthatisi
Director:
Tourism Growth & Development

Director:
Tourism Sector, Transformation & Education

Ms. Thenjiswa Duku
Director: Entity oversight

8. ENTITIES REPORTING TO THE MEC

Name Of Entity	**North West Gambling Board**
Legislative Mandate	North West Gambling Act No.2 of 2001
Financial relationship	Schedule 3 C
Nature of Operations	It is to provide effective and efficient regulatory services that will manage and maintain a socially responsible gambling industry, free from illegal activity

Name Of Entity	**North West Parks and Tourism Board**
Legislative Mandate	NWPTB Act No.3 of 2022
Financial relationship	Schedule 3 C
Nature of Operations	To provide for the establishment, management and control of protected areas as well as hospitality training and tourism marketing in the North West Province

Name Of Entity	**North West Development Corporation**
Legislative Mandate	NWDC Act No.6 of 1996
Financial relationship	Schedule 3 D
Nature of Operations	To plan, finance, co-ordinate, promote and carry out the economic development of the province and its people in the field industry, commerce, finance, mining and other business, resulting in wealth and job creation.

Part B

Performance Information

1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

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

Refer to page 108 of the Report of the Auditor-General, published as Part F: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Overview of the service delivery environment

The department has identified some duplications of certain indicators on which both the department and the entities set targets. This challenge has been managed by initiating the process to enter into Service Level Agreements between DEDECT and its Entities, and handing over such commitments to entities to implement on behalf of the department. The full implementation of this corrective measure was achieved during the Strategic Planning session for Seventh Administration.

South Africa has turned the corner in terms of mitigating the energy crises in the country; however, there are still periodic incidents of energy cuts which impacts on economic development and growth in the province. This will impact on areas of economic activities, entrepreneurship development, job creation and low investment trajectories. It is therefore critical to employ focused means and ways of ensuring an upward trend of economic recovery to ensure that services are delivered through a conducive environment of growth.

2.2 Organizational environment

The Department continues to operate with a start-up structure that is not necessarily ideal to ensure optimal functioning to be able to carry out its mandate. An ideal structure has been submitted to the Office of the Premier for assessment before ratification by the DPSA. Currently a number of critical posts have been filled to start building capacity within the Department.

In strengthening its oversight role on its entities, the Director: Entity Oversight has been appointed to evaluate and monitor the performance of these entities. A Director Economic Planning has also been appointed to lead integrated provincial economic planning through evidence based research.

In order to create a healthy working environment, the Department through its building committee, continuously engages with the North West Development Corporation to improve cleanliness and maintenance of the building, to ensure compliance to OHS Act.

The Department forms part of the Minister and MEC coordinating Forum (MINMEC) as follows:

Department of Trade Industry and Competition

Department of Small Business Development

Department of Forestry, Fisheries and the Environment

Department of Tourism

A combination of the programs of the above departments would have impact on the stimulation of economic growth in the Province. The DEDECT is serving as a funnel through which these programs find implementation in the province, however not all of the programs and projects are coordinated by DEDECT.

To be able to carry out its mandate the Department has organised itself along seven line functions as follows;

- Administration
- Integrated Economic Development Services
- Trade and Sector Development
- Business Regulations and Governance
- Economic Planning
- Environmental Services
- Tourism

The Department had a joint consultation session with the Office of the Premier (OoP); as well as; the Department of Public Service and Administration (DPSA), with focus being on the draft ideal organisational structure presented to them. The joint consultation session resulted in proposal of a number of changes based on the organisational design principles.

All the changes have been effected for presentation to the Executive Authority, before formal submission of the final draft to the Minister of Public Service and Administration (MPSA) for concurrence and subsequent approval by the Executive Authority.

Parallel to the above stated process, the Department will engage in another process for Re-engineering the entire Department entirely.

2.3 Key policy developments and legislative changes

The department retabled the 2024/25 Annual Performance plan after a strategic review to make it more service delivery oriented as well as adopting recommendations from DPME and AGSA as well as to accommodate the priorities of the 7th Administration.

2.1.INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

PROGRAMME 1: ADMINISTRATION

Purpose:

The programme provides the political and administrative leadership to the Department in accordance with relevant legislations, regulations and policies and ensures appropriate support service to all other programmes.

<u>Outcomes, outputs, output indicators, targets and actual achievement</u>

<u>2.4.4.1</u>

PROGRAMME 1: ADMINISTRATION								
Outcome	Output	Output Indicator	Audited Actual Achievement 2022/2023	Audited Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Reasons for deviations
Effective and efficient support services to core programmes	Invoices paid within 30 days	Percentage of invoices paid within 30 days after receipt of invoices	98%	100%	100%	94%	-6%	1. Human error - incorrect date of invoice captured 2. Unavailability of the system due maintenance of the mainframe
	Compliance to Departmental prescripts	Percentage of budget spent on enterprises owned by women	New Indicator	New Indicator	40%	45%	+ 5	More commodities were procured from women owned enterprises
	Audit findings resolved	Percentage of prior year audit findings resolved	New Indicator	New Indicator	100%	89%	-11	Some POEs were not provided to support implementation of the action plan in order to clear the finding
	Disaster	Number of	New	4	4	4	0	No Deviation

PROGRAMME 1: ADMINISTRATION								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2022/2023**	**Audited Actual Achievement 2023/2024**	**Planned Target 2024/2025**	**Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement for 2024/2025**	**Reasons for deviations**
	Management Plan implemented	reports on the implementation of the Disaster Management Plan	Indicator					
	Good Governance and compliance of Entities	Number of oversight reports on the performance of Entities	4	3	4	4	0	No deviation

Strategy to overcome areas of under performance

To ensure the effective implementation of the Post Audit Action Plan

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

None

Linking performance with budgets

Programme 1: ADMINISTRATION								
	2024/25						2023/24	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Sub programme								
1. OFFICE OF THE MEC	15 243	530	-	15 773	14 376	1 397	10 822	10 655
2. OFFICE OF THE HOD	7 819	-	-	7 819	5 762	2 057	5 045	4 913
3. FINANCIAL MANAGEMENT	89 312	(2 380)	(7 466)	79 466	75 760	3 706	86 728	85 302
4. CORPORATE SERVICES	94 318	1 850	-	96 168	88 654	7 514	90 948	88 579
	206 692	**-**	**(7 466)**	**199 226**	**184 552**	**14 674**	**193 543**	**189 449**

PROGRAMME 2: INTEGRATED ECONOMIC DEVELOPMENT SERVICES

Purpose:

To advance economic growth create an enabling environment for the development and growth of sustainable SMMEs and Cooperatives to ensure contribution on economic growth, job creation and empowerment that prioritise historically disadvantaged groups and individuals in partnership with Stakeholders through:-

Enterprise Development,
Regional and Local Economic Development, and
Economic Empowerment

<u>Outcomes, outputs, output indicators, targets and actual achievement</u>

- The Department through IEDS managed to create a Provincial Database for MSMEs, which will grant MSMEs an advantage of business opportunities, trainings and access to resources.
- Mahikeng Trades Market has been finalised and ready for occupation; the trade market will house 22 MSMEs.
- 1519 MSMEs benefitted from the Business Development Support Services which includes business registration, filing of annual returns with CIPC to avert deregistration of business, access to markets and skills development.

<u>Table 2.4.4.1</u>

PROGRAMME 2: INTEGRATED ECONOMIC DEVELOPMENT SERVICES								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2022/2023**	**Audited Actual Achievement 2023/2024**	**Planned Target 2024/2025**	**Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement for 2024/2025**	**Reasons for deviations**
Improved enabling environment for business enterprises to thrive	Distressed business enterprises supported	Number of business enterprises supported through business turnaround solutions	7	10	10	2	-8	Delay in procurement
	Youth enrolled into business advisory	Number of youth trained as business advisors	100	100	100	0	-100	The unit did not achieve the indicator because the ServiceSETA is currently sourcing the new service provider to implement the

	skills programme							business advisory programme since the previous one did not finalize the program
	Municipalities capacity building interventions	Number of municipalities supported through capacity building interventions	17	18	18	20	+2	The overachievement is attributed to the Provincial Thuntsa Lerole and requests received from the municipalities.
	Small businesses incubated	Number of small businesses incubated successfully	30	30	30	30	0	No deviation
	Start-up businesses supported	Number of start–up businesses supported	737	600	600	719	+119	The overachievement is attributed to the Provincial Thuntsa Lerole and outreach conducted by the Chief Directorate
	Businesses supported	Number of existing businesses supported	729	600	600	346	-254	The performance was adjusted to remove reported existing businesses with the registration period of five years and below.
		Number of small businesses provided with machinery and equipment	39	50	50	28	-22	The department reviewed policies to accommodate expensive prices and inflation. Quotations from suppliers were above the threshold
	Organized business supported	Number of organized business supported	4	4	4	4	0	No deviation
	Work opportunities created	Number of work opportunities created through Integrated Economic Development Services public employment programmes	0	120	120	120	0	No deviation

Strategy to overcome areas of under performance

- **Number of business enterprises supported through business turnaround solutions**.

  The department will implement the procurement of turnaround interventions through

NWDC.

- **Number of youth trained as business advisors**

  The Services SETA committed to sourcing a new service provider to implement the business advisory programme since the previous one did not finalize the program.

  Number of existing businesses supported

  The Chief Directorate will monitor performance and PoEs submitted working closely with M&E for guidance.
- **Number of small businesses provided with machinery and equipment**

  The Department will implement the procurement of the Empowerment Fund interventions through NWDC.

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

None

Programme 2: INTEGRATED ECONOMIC DEVELOPMENT SERVICE								
	2024/25						2023/24	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Sub programme								
1. ENTREPRISE DEVELOPMENT	43 956	(6 971)	(6 000)	30 985	33 486	(2 501)	90 878	81 836
2. REGIONAL AND LOCAL ECONOMIC DEVELOPMENT	9 495	(1 600)	-	7 895	2 233	5 662	764	80
3. ECONOMIC EMPOWERMENT	21 675	8 571	-	30 246	25 369	4 877	5 546	4 387
	75 126	**-**	**(6 000)**	**69 126**	**61 088**	**8 038**	**97 188**	**86 303**

PROGRAMME 3: TRADE AND SECTOR DEVELOPMENT

Purpose:

To unlock and stimulate economic growth and job creation that is inclusive in the North West Province

Outcomes, outputs, output indicators, targets and actual achievement

- The Programme continued support for the designation of the Bojanala SEZ which is a strategic and catalytic projects for the stimulation of economic growth across various sectors.

- The Programme facilitated the implementation plan for the solar farms established in Ditsobotla Municipality as a response to the energy crisis and pursuance of alternative energy initiatives.

Table 2.4.4.1

PROGRAMME 3: TRADE AND SECTOR DEVELOPMENT.								
Outcome	Output	Output Indicator	Audited Actual Achievement 2022/2023	Audited Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Reasons for deviations
Improved competitiveness of key targeted sectors in the province	Export market intelligence reports	Number of Export Market Intelligence reports	New	New	2	2	0	No deviation
	Strategic sector projects supported	Number of strategic sector projects supported	New	New	2	2	0	No Deviation
	Sector studies completed	Number of sector studies commissioned and completed	New	New	1	0	-1	The Hydrogen Sector study was commissioned but due to deviation in the scope could not be completed in the financial year

Strategy to overcome areas of under performance

Number of sector studies commissioned and completed

The scope was re-negotiated and the completion is envisaged for May 2025

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

None.

Linking performance with budgets

Programme 3: TRADE AND SECTOR DEVELOPMENT								
	2024/25						2023/24	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Sub programme								
1. TRADE AND INVESTMENT PROMOTION	9 468	-	(4 400)	5 068	4 267	801	7 601	3 445
2. SECTOR DEVELOPMENT	83 488	-	(300)	83 188	82 525	663	103 873	103 810
	92 956	**-**	**(4 700)**	**88 256**	**86 792**	**1 464**	**111 474**	**107 255**

PROGRAMME 4: BUSINESS REGULATIONS AND GOVERNANCE

Purpose:

To create measures that are geared to promote and protect the rights and interests of consumers, effective and efficient regulation of liquor industry and to facilitate the creation of an equitable, socially responsible business environment that allows for predictability and an inclusive economy.

Outcomes, outputs, output indicators, targets and actual achievement

During the reporting period, the Business Regulation Unit conducted education and awareness programmes across its sub-directorates as follows:

- Consumer Affairs implemented 501
- Liquor Regulations conducted 471
- Business Regulation Services carried out 140.

6 Social Responsibility Programmes were rolled out as part of social accountability addressing social ills caused by alcohol abuse.

Regular inspections to enforce adherence to Regulations were conducted in collaboration with other Regulators. 70% of businesses were inspected to determine compliance with the Consumer Act. 82% of liquor outlets were inspected for compliance with the Liquor Act.

The settlement of disputes and complaints arising from regulatory prescripts are adjudicated through the Consumer Court. 72% of consumer complaints were resolved and the Consumer Court adjudicated 55% cases.

In relation to liquor licence applications, 93% of applications were finalised.

The Business Regulations sector's public employment programmes created 200 work opportunities.

Table 2.4.4.1

PROGRAMME 4: BUSINESS REGULATIONS AND GOVERNANCE								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2022/2023**	**Audited Actual Achievement 2023/2024**	**Planned Target 2024/2025**	**Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement for 2024/2025**	**Reasons for deviations**
Enabling regulatory environment that supports economic growth	Consumer cases resolved	Percentage of consumer complaints resolved	71%	70%	70%	97%	+27%	The Unit intensified our mediation processes and referred cases to other regulators where we have concurrent jurisdiction or the consumer court.
	Courts judgement	Percentage of cases adjudicated by the Consumer Court	56%	60%	60%	72%	+12%	There were a number of cases that were resolved outside court which were negotiated at pre-trial conferences, which accounted for over achievement.
	Compliant notice	Percentage of businesses compliant with consumer legislation	70%	70%	70%	70%	0	No deviation
	Level of consumer awareness intensified	Number of consumer awareness programmes on regulatory prescripts	525	500	500	501	+1	Overachievement was due to participation in Thuntsa Lerole accelerated service delivery programme.
	liquor licence applications finalised	Percentage of liquor licence applications finalised	100%	80%	80%	93%	+13%	The Board increased number of sittings to finalise applications in view of the new North West Liquor Act coming into operation.
	Compliant liquor outlets	Percentage of liquor outlets compliant to legislative prescripts	81%	80%	80%	82%	+2%	Overachievement was due to participation in Thuntsa Lerole accelerated service delivery programme.
	Level of liquor awareness intensified	Number of liquor awareness programmes on regulatory prescripts	401	450	450	471	+21	Overachievement was due to participation in Thuntsa Lerole accelerated service delivery programme.
		Number of Social Responsibility Programmes conducted	10	6	6	6	0	No Deviation
	Level of compliance	Number of awareness	126	140	140	140	0	No deviation

PROGRAMME 4: BUSINESS REGULATIONS AND GOVERNANCE								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2022/2023**	**Audited Actual Achievement 2023/2024**	**Planned Target 2024/2025**	**Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement for 2024/2025**	**Reasons for deviations**
	of business licensing intensified	programmes on business licensing regulatory prescripts						
	Work opportunities created	Number of work opportunities created through Business Regulations sector public employment programmes	165	200	200	200	0	No deviation

Strategy to overcome areas of underperformance.

None

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

None

Linking performance with budgets

Programme 4: BUSINESS REGULATION AND GOVERNANCE								
	2024/25						2023/24	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Sub programme								
1. REGULATION SERVICES	10 623	-	(600)	10 023	10 535	(512)	14 745	14 734
2. CONSUMER PROTECTION	18 183	-	(630)	17 553	15 080	2 473	13 088	13 070
3. LIQUOR REGULATION	18 512	-	-	18 512	15 788	2 724	12 796	12 759
4. GAMBLING AND BETTING	76 216	-	-	76 216	76 216	-	76 216	76 216
	123 534	**-**	**(1 230)**	**122 304**	**117 619**	**4 685**	**116 845**	**116 779**

PROGRAMME 5: ECONOMIC PLANNING

Purpose:

To lead integrated provincial economic planning through evidence based research

Outcomes, outputs, output indicators, targets and actual achievement

The following significant achievements of targets for the outputs and output indicators were achieved for Programme 5;

- Produced 4 economic intelligence reports to inform North-West decision makers and policy formulation process;
- The partnership between DEDECT and North West University was formed and the North West Entrepreneurship and Innovation Hub Project site was officially handed over in March 2025.

Table 2.4.4.1

PROGRAMME 5: ECONOMIC PLANNING								
Outcome	Output	Output Indicator	Audited Actual Achievement 2022/2023	Audited Actual Achievement 2023/2024	Planned Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement for 2024/2025	Reasons for deviations
Integrated and sustainable economic growth and development in the Province	Research studies conducted	Number of research studies conducted with academic institutions	5	4	4	2	-2	The MOU of the partnership with NWU was only concluded in the last month of the Financial year and the will be concluded during 2025/26 FY
	A comprehensive economic development plan to direct interventions	Number of Economic Development strategies developed/reviewed	4	1	1	0	-1	The development of the Provincial Growth and Development Plan was led and developed by the Office of the Premier.
	Economic Intelligence reports produced for stakeholder information	Number of Economic Intelligence publications disseminated	2	4	4	4	0	No Deviation
	Contribution by the Economic Planning	Number of work opportunities created	0	40	40	0	-40	No major research was undertaken which would have created job

PROGRAMME 5: ECONOMIC PLANNING								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2022/2023**	**Audited Actual Achievement 2023/2024**	**Planned Target 2024/2025**	**Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement for 2024/2025**	**Reasons for deviations**
	sector to job creation	through Economic Planning sector public employment programmes						opportunities by employing field workers
	Partnerships to enhance collaboration with all stakeholders	Number of partnerships established	-	4	4	4	0	No Deviation

Strategies to overcome areas of under performance

Number of research studies conducted with academic institutions

To implement the provisions of the MOU in the new financial year.

Number of Economic Development strategies developed/reviewed

The department will review the Investment and other developmental policies and strategies while awaiting the Provincial Growth and Developmental Strategy to be approved by the Office of the Premier.

Number of work opportunities created through Economic Planning sector public employment programmes.

Partnerships to be entered into with Universities and companies to capacitate both the SMME's and the individuals for their sustainability and market access programmes.

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

None

Linking performance with budgets

Programme 5: ECONOMIC PLANNING								
	2024/25						2023/24	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Sub programme								
1. POLICY AND PLANNING	6 399	(100)	(1 108)	5 191	4 874	317	7 566	4 400
2. RESEARCH AND DEVELOPMENT	7 574	100	-	7 674	7 165	509	3 911	3 668
	13 973	**-**	**(1 108)**	**12 865**	**12 039**	**826**	**11 477**	**8 068**

PROGRAMME 6: ENVIRONMENTAL SERVICES

Purpose:

This programme is responsible for contributing to a safe and healthy living environment, within a regulatory framework for promoting sustainable use and the conservation of natural processes and biological diversity. The Programme consists of the following five sub-programmes:

- Environmental Policy, Planning and Coordination
- Compliance and Enforcement
- Environmental Quality Management
- Biodiversity Management
- Environmental Empowerment Services

Outcomes, outputs, output indicators, targets and actual achievement

To measure achievement on the departmental outcome of protecting and continually enhancing environmental assets and natural resources, seven (7) outcome indicators have been identified. These are as follows:

1) Contribution by the environment sector to job creation.
2) Implementation of National Environmental Education and Training Strategy and Action Plan.
3) Building a climate resilient province.
4) Percentage increase in conservation estate
5) Environmental Management Instruments and planning tools developed.
6) Percentage compliance to environmental legislation.
7) Percentage of environmental authorizations / biodiversity permits issued within legislated timeframes.

Significant achievements for the Environmental Services Programme, aligned to the seven Outcome Indicators, are as follows:

Building a climate resilient province

The Department continued to partake in the SANBI Groen Sebenza Climate Change Internship programme and it was successfully completed. A certificate of completion was received on 21 November 2024 from SANBI.

Ambient air quality continued to be monitored and an annual report was done to reflect on the monitoring results.

Environmental Management Instruments and planning tools developed

The 2023/2024 Annual Compliance Report on the NW Environmental Implementation Plan (EIP) was approved and adopted on 31 July 2024, while the 2024/25 Annual Compliance Report was compiled for presentation to the national EIP/EMP sub-committee in April 2025.

The development of the North West Province Integrated Waste Management Plan, 3rd Generation was completed and approved. It will be published in the 2025/26 financial year.

Three (3) Environmental Information Management Systems were maintained, namely: the i) Geographic Information System (GIS); ii) the Compliance and Enforcement Tool; and iii) the North West Integrated Permit Administration System (NW NIPAS).

The following four (4) inter-governmental sector programmes were being implemented for which 2024/25 Annual Reports were compiled: i) NW Environmental Implementation Plan, ii) Local Government Support, iii) Heritage sites, and v) Man and Biosphere.

Three (3) research projects were conducted, namely:

iv. Annual report on the assessment of the state of vegetation and critical biodiversity areas in the North West Province (Dr RSM and NMM)
v. Annual report on the assessment of the state of vegetation and critical biodiversity areas in the North West Province (Bojanala and Dr KK)
vi. Populations status of the four CITES listed spotted felids in the North West Province

Also, the updated NW Vegetation map that was completed in 2023/24 financial year, was published on 11 October 2024 in a scientific journal, the *ABC Bothalia.* This was a major achievement and the North West province was nationally acknowledged for the work done.

Percentage increase in conservation estate

During 2024/2025, 106 439.59 hectares were identified to increase the conservation estate in the province. A call for public comments on the intention to declare the targeted hectares was made through the government gazette and newspapers. The formal declaration process will follow in 2025/26 financial year.

Percentage compliance to environmental legislation

More inspections were conducted and enforcement actions undertaken resulting in more visibility of Environmental Management Inspectors, compliance monitoring and enforcement of environmental legislation.

Percentage of environmental authorizations / biodiversity permits issued within legislated timeframes

The Programme was 100% effective in finalising Environmental Authorisations (EIA's, Waste Management Licenses and Atmospheric Emission Licenses) and 86% effective in finalising biodiversity permits within legislated timeframes.

Contribution by the environment sector to job creation

During the 2024/25 financial year, a total of 363 environmental work opportunities have been created through the Expanded Public Works Programme. The Department targeted beneficiaries for the environmental sector work opportunities to be as follows: 60% women, 55% youth and 2% people with disabilities. Based on the 363 jobs reported: One category was achieved namely 82% youth (296 out of 363 work opportunities). The percentage achieved for women is only 47% (196 out of 363 work opportunities), and people with disabilities was 1% (i.e. 4 out of 363 work opportunities).

Implementation of National Environmental Education and Training Strategy and Action Plan

A total of 16 Environmental Empowerment Programmes were conducted during the year.

Table 2.4.4.1

PROGRAMME 6: ENVIRONMENTAL SERVICES								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2022/2023**	**Audited Actual Achievement 2023/2024**	**Planned Target 2024/2025**	**Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement for 2024/2025**	**Reasons for deviations**
Environmental assets and natural resources protected and continually enhanced.	Development and implementation of Environmental Management Instruments, planning tools and	Number of legislated tools developed	2	2	1	1	0	No Deviation
		Number of inter-governmental sector programmes implemented	6	6	4	4	0	No Deviation
		Number of functional	4	3	3	3	0	No Deviation

PROGRAMME 6: ENVIRONMENTAL SERVICES								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2022/2023**	**Audited Actual Achievement 2023/2024**	**Planned Target 2024/2025**	**Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement for 2024/2025**	**Reasons for deviations**
	environmental sector programmes	environmental information management systems maintained						
	Development of environmental research projects	Number of environmental research projects completed	0	6	4	3	-1	3 research projects were submitted instead of 4 due to the passing of the responsible scientist in 2024.
	Implementation of climate change programmes and adaptation measure	Number of climate change response interventions implemented	4	1	1	1	0	No Deviation
	Compliance to legal obligations in respect of licensed facilities inspected	Number of compliance inspections conducted	1167	1190 (EQM 322 + 868 BM)	1200 (EQM 300 +BM 900	1245 (EQM 345 +BM 900	+45	EQM - More complaints were received during the financial year, which was beyond the control of the Programme. BM : No deviation
	Administrative enforcement notices complied with	Number of Administrative enforcement notices issued for non-compliance with environmental management legislation	1167	36	50	71	+21	Re-active, dependant on non-compliances encountered during inspections.
	Completed criminal investigations handed to the NPA	Number of completed criminal investigations handed to the NPA for prosecution	61	50	60	82	+22	Number of cases investigated depends on number of identified and reported illegal activities or non-compliances to environmental legislation
	Environmental authorizations / permits issued within	Percentage of complete Environmental Impact Assessment (EIA) applications	87	100%	100%	100%	0%	No Deviation

PROGRAMME 6: ENVIRONMENTAL SERVICES								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2022/2023**	**Audited Actual Achievement 2023/2024**	**Planned Target 2024/2025**	**Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement for 2024/2025**	**Reasons for deviations**
	legislated timeframes	finalised within legislated timeframes						
		Percentage of complete Atmospheric Emission Licenses (AELs) issued within legislated timeframes	100%	100%	100%	100%	0%	No Deviation
		Percentage of complete waste license applications finalised within legislated timeframes	100%	100%	100%	100%	0%	No Deviation
		Percentage of complete biodiversity management permits issued within legislated timeframes	100%	80%	80%	86%	+6%	Reinstatement of Interns in all Biodiversity Permitting vacant positions: Bojanala Intern contract extended, Professional Hunting and CITES Intern contract extended, Ngaka Modiri Molema permit office substituted by Intern.
	Increase in contribution of biodiversity jobs to economic growth and development	Number of Biodiversity Economy initiatives implemented	86%	4	2	0	-2	The targeted projects for Nietverdient and Tshwaane CPA could not be supported due to the approved grant from DALRRD not being allocated.
	Increase in conservation areas	Number of hectares under the conservation estate	5	1 500	102654	0	-102654	The submission for publication approval was submitted on 19 February 2025 and is still awaiting approval.
		Number of Conservation programmes implemented by NWPTB	432	2	2	2	0	No Deviation
	Create jobs through environme	Number of work opportunities created	10	500	300	363	+63	Additional resources were allocated for the Ngaka Modiri Molema District Municipality

PROGRAMME 6: ENVIRONMENTAL SERVICES								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2022/2023**	**Audited Actual Achievement 2023/2024**	**Planned Target 2024/2025**	**Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement for 2024/2025**	**Reasons for deviations**
	ntal public employment programmes	through environmental public employment programmes						which led to more work opportunities
	Strengthen human capital pipeline within environmental sector	Number of environmental capacity building activities conducted	10	8	8	8	0	No Deviation
	Promote more effective programmes on environmental awareness	Number of environmental awareness activities conducted	-	8	8	8	0	No Deviation

<u>Strategies to overcome areas of under-performance</u>

Number of environmental research projects completed

Targeting the number of research projects to be completed in the 2025/26 financial year have been reduced to three instead of four, to be in line with the number of researchers employed. Once all vacancies are filled, the target will be increased again.

Number of Biodiversity Economy initiatives implemented

DEDECT does not have the human and financial resources to deal with this new, unfunded mandate of Biodiversity Economy and has to rely on external resources. Therefore, to ensure continuation of the Biodiversity Economy initiatives and to register progress, the function and reporting on this indictor has been transferred to North West Parks and Tourism Board in the 2025/26 financial year. The NWPTB will then report on this standardised indicator on behalf of DEDECT.

Number of hectares under the conservation estate:

The formal declaration process of the targeted 106 439.59 hectares will be done in 2025/26 financial year, as no objections have been received during the commenting period.

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

All the standardised outputs and output indicators that were gazetted for the period 2023/24 for the Environmental Sector were included in the APP, except for the following one standardised output and output indicator under the sub-programme Biodiversity Management:

Output: Management and protection programmes of conversation areas implemented
Output indicator: Percentage of area of state managed protected areas assessed with a METT score above 67%

This output is being performed by the NWPTB and therefore it is indicated as a consolidated indicator in Annexure C of the NW DEDECT APP

Linking performance with budgets

Programme 6: ENVIROMENTAL SERVICES								
	2024/25						2023/24	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Sub programme								
1. ENVIRONMENTAL POLICY, PLANNING AND COORDINATION	40 177	(561)	-	39 616	33 843	5 773	11 247	9 995
2. COMPLIANCE AND ENFORCEMENT	-	-	-	-	-	-	-	-
3. ENVIRONMENTAL QUALITY MANAGEMET	43 635	(8 114)	-	35 521	37 483	(1 962)	65 177	64 610
4. BIODIVERSITY MANAGEMENT	268 541	12 635	21 444	302 620	298 516	4 104	276 680	275 474
5. ENVIRONMENTAL EMPOWERMENT SERVICES	60 854	(3 960)	-	56 894	37 768	19 126	69 048	64 484
	413 207	**-**	**21 444**	**434 651**	**407 610**	**27 041**	**422 152**	**414 563**

PROGRAMME 7: TOURISM

Purpose:

To create an enabling legislative and regulatory, policy and strategy environment for tourism development and growth

Outcomes, outputs, output indicators, targets and actual achievement

The department participated in the Trans Kalahari Corridor Secretariat (TKCS) cross border event inspections (Tourist guiding compliance, Tourism OHS Compliance, Tourism Safety and Biodiversity compliance with colleagues from Environmental Service) and presented at the annual country session, which was held in Rustenburg

Practical Completion of Taung Hotel School: Student Residence, Demonstration Kitchen and Lecture Halls to North West Parks and Tourism Board (NWPTB)
Practical Completion of the Mahikeng Museum

Successfully trained 30 Adventure Tourist Guides in the Moses Kotane Local Municipality and 20 Customer Care Training in the Dr KK District Municipality having facilitated funding through the Culture, Art, Tourism, Hospitality and Sport Sector Education and Training Authority (CATHSSETA), with youth receiving monthly stipends for 3 months.

Successfully completed the Tourism Employment Monitor Research Study Report, which highlights the size of the tourism labour force in the North West Province.

Successfully placed 100 Tourism Safety Monitors in all the tourism crime hots spots of the North West Province.

Successfully placed and appointed 100 Youth in the four districts as part of job creation for the EPWP Tourism and Hospitality Placement Programme.

Successfully facilitated the following Programmes:

- Provincial Tourism Career Awareness Programme in all districts and took 60 learners to Polokwane for the National Tourism Career Expo (NTCE) through the National Department of Tourism and the NW Provincial Department of Education.

- The grading of 97 Tourism Facilities in the Province through the Provincial Grading Programme

30 Tour Operators were upskilled with Marketing Management Skills and 60 Tourism Businesses were trained on Customer Care.

Table 2.4.4.1

PROGRAMME 7: TOURISM								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2022/2023**	**Audited Actual Achievement 2023/2024**	**Planned Target 2024/2025**	**Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement for 2024/2025**	**Reasons for deviations**
North West Province as the leading tourism destination in the country	Tourist attractions inspected	Number of Compliance tourist guiding inspections conducted	4	4	4	4	0	No Deviation
	Skilled Tourist Guides	Number of Tour Operators Skilled	87	100	30	33	+3	Due to industry demand more tourist guides were enrolled into the programme
	Skilled and capacitated tourism workforce	Number of people in tourism industry trained on Customer Care	65	50	50	60	+10	Due to industry demand more people were trained on customer care
	Quality assured tourism products	Number of tourism establishments supported for grading	115	80	80	97	+17	More guest houses were assisted with grading to improve service standards
	Empowered Women in Tourism	Number of programmes implemented to support Women-Owned Tourism Products	-	-	4	4	0	No Deviation
	Domestic Tourism Strategy implemented	Number of programmes undertaken to support Social Tourism	4	4	4	4	0	No Deviation
	Efficient and tourist	Number of Infrastructur	4	4	4	4	0	No Deviation

PROGRAMME 7: TOURISM								
Outcome	**Output**	**Output Indicator**	**Audited Actual Achievement 2022/2023**	**Audited Actual Achievement 2023/2024**	**Planned Target 2024/2025**	**Actual Achievement 2024/2025**	**Deviation from planned target to Actual Achievement for 2024/2025**	**Reasons for deviations**
	friendly infrastructure	e development reports produced						
To create an enabling legislative; regulatory; policy and strategic environment for tourism development and growth	Diversified tourism product offerings	Number of programmes undertaken to support Tourism Products.	4	4	4	4	0	No Deviation
		Number of Monitoring tourism sector performance report and its impact across the province.	2	2	2	2	0	No Deviation
		Number of tourism stakeholder engagements facilitated	2	2	2	2	0	No Deviation
	Tourism knowledge management	Tourism Research studies conducted to support growth in North West tourism industry	2	2	2	2	0	No Deviation
		Number of Tourism policies developed	2	2	1	1	0	No Deviation
	Contribution by the Tourism sector to job creation	Number of work opportunities created through Tourism sector public employment programmes	91	100	100	100	0	No Deviation

<u>Strategy to overcome areas of under performance</u>

None

.

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

None

Linking performance with budgets

Programme Expenditure

Programme 7: TOURISM								
	2024/25						2023/24	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Sub programme								
1. TOURISM PLANNING	18 478	(852)	-	17 626	14 684	2 942	16 405	15 154
2. TOURISM SECTOR AND TRANSFORMATION	3 974	852	-	4 826	4 312	514	10 479	5 624
3. TOURISM GROWTH AND DEVELOPMENT	38 979	-	(940)	38 039	20 426	17 613	37 879	37 750
	61 431	**-**	**(940)**	**60 491**	**39 422**	**21 069**	**64 763**	**58 528**

Part C

Gorvenance

1 Introduction

The Department operated within the prescripts of PFMA Act 1 of 1999 and Treasury Regulations. Performance agreements for all Senior Management in line with the Annual Performance Plan were signed. All Supply Chain Management BID Committees were established and all Senior Managers declared their financial disclosure of interest.

5.2 Risk Management [CRO]

The department has a risk management policy and strategy, which outlines a structured and coherent approach to identifying, assessing and managing risks. Performance Agreements for senior management constitute risk management as key performance areas. The department conducted risk assessment maturity and implementation plan developed to address deficiencies.

5.2.1. Risk Assessment

Strategic, operational, Information Communication and Technology, Occupational Health and Safety, Fraud and Ethics Risk assessments were conducted, and monitoring of treatment plans done accordingly. Progress on implementation of Risk management activities and treatment plans reported quarterly to Departmental Management Committee, Risk Management Committee and Audit Committee. A Risk register was updated with the emerging risks on regular basis. The risk coordinators are appointed to assist risk owners with risk management.

5.2.2 Risk Management Committee

Risk management committee with an independent chairperson and deputy chairperson was appointed and four of the four planned meetings was held. In addition to four planned meetings, there were three special meetings held were the committee called the risk owners to present progress on their risk registers where there were low implementation of risk treatment plans. The risk management policy, strategy and its charter were also reviewed and recommended for approval during the special meeting. Progress in relation to management of risks has translated into improvements in the department’s performance.

5.3 Fraud and Corruption

The fraud risk assessment was conducted, and fraud risk register developed and monitored during the year. The fraud and ethics committee met twice as planned according to terms of reference.

Fraud Prevention Plan

The department has a fraud prevention policy, strategy, whistle blowing policy and fraud prevention and whistle blowing implementation plan. Fraud awareness sessions were held to sensitize employees on reporting of possible fraud incidents. No incidents of fraud were reported during the year.

Fraud and Ethics Committee

The department has established a fraud and ethics committee chaired by the Chief Director Corporate Services, which provides oversight on ethics management in the department and report their work to the Risk Management Committee and Head of Department. The Committee held two meetings as planned according to the terms of reference.

5.4 Minimising conflict of interest

Supply Chain Management practitioners signed declarations to ensure that no conflict arises between their personal business interests and the interests of the State. SMS members have also signed their mandatory declarations.

All other officials have also been requested to declare their business holdings, especially where these businesses have dealings with government.

5.5 Code of conduct

Code of Conduct in the Public Service, is prescribed of which employees are encouraged to adhere to. Awareness on the Code of Conduct was held as planned in March 2025.These workshops maximises compliance on the side of employees.

6 Health safety and environmental issues

- The department currently has a fully effective Occupational Health and Safety (OHS) Committee as per OHS ACT requirement, the different OHS Committee appointment letters were reviewed and approved. There were new additional members added to strengthen the existing Committee.
- The OHS terms of reference was approved the aim is to define and document the scope and objective of the OHS Committee
- The departmental held Four (4) OHS Committee meetings, the aim was resolving OHS inspections findings related to all building occupied by the Department as well as to advocate for safety of employees within the work environment.
- Eight OHS awareness sessions were held, the aim was empowering employees regarding emergency evacuation procedures.
- Facilitated the process of displaying emergency contact at Head office and district offices.

- Conducted Fourteen (14) inspections at district offices, the aim was to assess the buildings (structural integrity) and to ensure OHS compliance.
- Submitted OHS Project plan to Office of the Premier on how to improve OHS compliance in the Department.
- Procured First Aid Kit items for the Head office and different districts the aim is to be able to administer first aid in a case of emergency.
- The SHERQ operational plan was approved and submitted to Office of the Premier.
- The Department settled pending hospital arrears to Victoria Hospital, which dated back from the year 2014.
- Reported Seven (07) injury on duty cases. All employees received medical attention. The Department of Labour is awaiting verdicts from the Compensation Commissioner.

SCOPA resolutions

There were no SCOPA resolutions for the 2023/24 financial year.

5.8 Prior modifications to audit reports

No modifications to previous audit reports were made.

5.9 Internal Control

The implementation of effective internal control helps in the achievement of the objectives of the Department. Effective controls also ensure sustainable and improved performance, in that potential risks are identified and mitigated to reduce the impact thereof on the performance of the organisation. On a quarterly basis, the Department conducts self- assessment of key controls through pre and post audits wherein control deficiencies are identified and mitigating actions put in place to strengthen the control.

Internal Audit also conducts independent reviews as one of the assurance providers within the line of defense, following up on significant audit findings raised by both internal and external audit thereby providing assurance to the Accounting Officer and oversight that controls are being implemented, monitoring of implementation of audit recommendations is continuous.

INTERNAL AUDIT AND AUDIT COMMITTEES

<u>Key activities and objectives of the internal audit</u>

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 five (5) internal audit staff members of which one (1) position was vacant during the period under review. Budget permitting the vacant position will be filled during the 2025/26 financial year.

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.

<u>Specify a summary of audit work done</u>

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 fourteen (14) assurance audit engagements that were planned to be performed. All planned assignments were successfully completed and reported on.

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 forty-sixty (46) 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-five (55) 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 eighty (80) 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 evaluation 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 EID Cluster AC for the period under review amounted to R864 553. This Cluster AC provides AC oversight over four (4) departments. The average AC cost per department in the Cluster is R216 138.

Attendance of audit committee meetings by audit committee members

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									
Ms. P. Mzizi	CA(SA)	SAICA	14 February 2022	31 October 2025	8	Yes	No	4	3
Mr V. Makaleni	M.P.A B. Com (Hons)	CRM (Prac) – IRMSA Certified Director (IODSA)	14 February 2022	31 October 2025	7	Yes	No	1	1
Mr. V. Magan	CA(SA), CIA, MBL	SAICA, IIA, IODSA, CIGFARO	14 February 2022	31 October 2025	7	Yes	No	6	1
Mr. M. Ramukumba	CA(SA)	SAICA	14 February 2022	31 October 2025	5	Yes	No	3	2

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.

The table above discloses relevant information on the audit committee members and meeting attendance.

Part 3: Audit Committee Focus Areas

The following was reviewed during the year under review:

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 adequacy 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. The reports of Internal Audit and AGSA indicated that the system of internal control in areas pertaining to financial reporting, performance reporting and compliance with laws and regulations require improvement.

Effectiveness of risk management

Management is responsible for the establishment and maintenance of an effective system of governance, risk management, the prevention and detection of fraud and implementation of effective internal controls. Based on the quarterly audit committee reviews and the assessment by the AGSA, 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.

In-Year Management and Quarterly Reporting

The quality of the in-year financial and performance reporting including interim financial statements are a concern to the Audit Committee. The Audit Committee has recommended that the department prepare interim financial statements that comply with the financial reporting framework (Modified Cash Standard (MCS)). This will assist in performing reconciliations timeously and in eliminating year-end adjustments. The Audit Committee has engaged with management to remedy shortcomings relating to reports on performance against predetermined objectives.

Combined Assurance

The responsibility to oversee combined assurance was delegated to the Audit Committee in terms of the Charter. Combined assurance is in its implementation phase. The Committee continues to commit to working with management to further improve this area towards a fully integrated and streamlined assurance provision across all lines of assurance.

Evaluation of the Financial Statements

The Audit 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 Audit Committee also considered the material findings on the AFS and APR.

Compliance with legal and regulatory provisions

The Audit Committee is concerned with the status of compliance with laws and regulations as there were numerous areas of noncompliance that were raised by both internal audit and AGSA. The department needs to implement an adequate and effective compliance framework and system to prevent noncompliance.

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 our interaction with the department, AGSA and the internal audit reports, the committee is satisfied that substantial progress has been made in addressing AGSA findings. The Audit Committee concurs and accepts the conclusions of the AGSA on the annual financial statements, annual performance report and compliance with legislation and is of the opinion that the audited annual financial statements and audited annual performance report should be accepted and read together with the report of the AGSA.

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:

SP Mzizi CA(SA)

Chairperson of the
Cluster Audit Committee

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Miss P Mzizi CA (SA)

August 2025

Part D

Human Resource Management

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
11000010 DEDECT: PROG 1 ADMINISTRATION	R184 551 000,00	R92 554 000,00	R417 000,00	0	10	R578 463,00
11000020 DEDECT: PROG 2 INTERGRATED ECONOMIC DEVELOPMENT	R61 109 000,00	R18 459 000,00	0	0	2	R 97 667,00
11000030 DEDECT: PROG 3 TRADE AND INDUSTRY DEVELOPMENT	R86 792 000,00	R4 258 000,00	0	R665 000,00	1	R 2 129 000,00
11000040 DEDECT: PROG 4 BUSINESS REGULATION	R117 619 000,00	R26 529 000,00	0	R5 000,00	3	R 78 257,00
11000050 ECONOMIC PLANNING	R12 039 000,00	R8 207 000,00	0	0	1	R 586 214,00
11000060 DEDECT: PROG 6 ENVIRONMENTAL SERVICES	R407 609 000,00	R87 079 000,00	0	R5 979 000,00	10	R 188 483,00
11000070 TOURISM	R39 424 000,00	R16 313 000,00	0	R1 111 000,00	2	R 108 753,00
Total	**R909 143 000,00**	**R253 399 000,00**	**R417 000,00**	**R7 760 000,00**	**28**	**R 192 552,00**

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)	R7 236 513,04	3	29	R 249 535,00
Skilled (Levels 3-5)	R36 255 165,70	12	103	R 351 992,00
Highly skilled production (Levels 6-8)	R56 456 477,14	19	106	R 532 608,00
Highly skilled supervision (Levels 9-12)	R117 196 395,82	40	136	R 861 738,00
Senior and Top Management (Level 13-16)	R35 603 875,46	12	24	R 1 483 495,00
Non-Permanent Worker	R210 385,30	0	918	R 229,00
Total	**R252 958 812,46**	**86**	**1316**	**R 192 218,00**

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	HOA as a % of personnel costs	Amount	Medical aid as a % of personnel costs
11000010 DEDECT: PROG 1 ADMINISTRATION	R 62 969 106,18	69	R 938 425,17	1	R 3 095 636,37	3	R 6 313 528,75	7
11000020 DEDECT: PROG 2 INTERGRATED	R 13 216 138,34	72	R 83 760,02	1	R 582 576,13	3	R 1 078 754,50	6

ECONOMIC DEVELOPMENT								
11000030 DEDECT: PROG 3 TRADE AND INDUSTRY DEVELOPMENT	R 1 607 510,59	67		0	R 11 992,00	1	R 36 976,00	2
11000040 DEDECT: PROG 4 BUSINESS REGULATION	R 18 638 339,04	70	R 356 269,55	1	R 982 662,81	4	R 1 587 474,00	6
11000050 ECONOMIC PLANNING	R 7 270 893,37	72	R 88 070,55	1	R 223 313,63	2	R 292 909,00	3
11000060 DEDECT: PROG 6 ENVIRONMENTAL SERVICES	R 61 148 686,80	70	R 53 731,20	0	R 2 281 785,54	3	R 5 076 745,54	6
11000070 TOURISM	R 11 443 594,18	70	R 283 034,68	2	R 462 706,17	3	R 705 114,50	4
Total	**R 176 294 268,50**	**70**	**R 1 803 291,17**	**1**	**R 7 640 672,65**	**3**	**R 15 091 502,29**	**6**

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band 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	HOA as a % of personnel costs	Amount	Medical aid as a % of personnel costs
Lower skilled (Levels 1-2)	R 4 241 098,50	59	R 23 036,42	0	R 591 782,52	8	R 1 472 083,75	20
Skilled (Levels 3-5)	R 24 100 205,26	67	R 541 497,76	2	R 2 062 595,58	6	R 4 282 666,75	12
Highly skilled production (Levels 6-8)	R 39 968 366,75	71	R 707 669,52	1	R 2 141 316,44	4	R 4 532 916,00	8
Highly skilled supervision (Levels 9-12)	R 84 463 878,32	72	R 531 087,47	1	R 2 204 898,11	2	R 4 564 567,79	4
Senior and Top Management (Level 13-16)	R 23 520 719,67	66		0	R 640 080,00	2	R 239 268,00	1
Non-Permanent Worker		0		0		0		0
Total	**R 176 294 268,50**	**70**	**R 1 803 291,17**	**1**	**R 7 640 672,65**	**3**	**R 15 091 502,29**	**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.

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

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate (including frozen posts)	Number of employees additional to the establishment
11000010 DEDECT: PROG 1 ADMINISTRATION	229	159	31	0
11000020 DEDECT: PROG 2 INTERGRATED ECONOMIC DEVELOPMENT	30	26	13	0
11000030 DEDECT: PROG 3 TRADE AND INDUSTRY DEVELOPMENT	2	2	0	0
11000040 DEDECT: PROG 4 BUSINESS REGULATION	56	45	20	0
11000050 ECONOMIC PLANNING	17	14	18	0
11000060 DEDECT: PROG 6 ENVIRONMENTAL SERVICES	153	129	16	0
11000070 TOURISM	26	22	15	0
Total	**513**	**397**	**23**	**0**

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

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate (including frozen posts)	Number of employees additional to the establishment
Lower skilled (Levels 1-2)	29	22	24	0
Skilled (Levels 3-5)	138	119	14	0
Highly skilled production (Levels 6-8)	174	125	28	0
Highly skilled supervision (Levels 9-12)	142	108	24	0
MEC & Senior management (Levels 13-16)	30	23	23	0
Total	**513**	**397**	**23**	**0**

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

Critical Occupations	Number of posts on approved establishment	Number of posts filled	Vacancy Rate (including frozen posts)	Number of employees additional to the establishment
ADMINISTRATIVE RELATED	35	26	26	0
AGRICUL ANIMAL OCEANOGRAPHY FORESTRY & OTHER SCIEN	5	4	20	0
AGRICULTURE RELATED	14	11	21	0
ARCHITECTS TOWN AND TRAFFIC PLANNERS	1	1	0	0
AUXILIARY AND RELATED WORKERS	19	19	0	0
BUILDING AND OTHER PROPERTY CARETAKERS	1	1	0	0
CASHIERS TELLERS AND RELATED CLERKS	1	1	0	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	40	35	13	0

CLIENT INFORM CLERKS(SWITCHB RECEPT INFORM CLERKS)	1	1	0	0
COMMUNICATION AND INFORMATION RELATED	13	7	46	0
FARM HANDS AND LABOURERS	4	0	100	0
FINANCE AND ECONOMICS RELATED	21	19	10	0
FINANCIAL AND RELATED PROFESSIONALS	5	4	20	0
FINANCIAL CLERKS AND CREDIT CONTROLLERS	20	12	40	0
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS	6	1	83	0
GEOLOGISTS GEOPHYSICISTS HYDROLOGISTS & RELAT PROF	41	34	17	0
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	9	7	22	0
HUMAN RESOURCES CLERKS	20	16	20	0
HUMAN RESOURCES RELATED	16	5	69	0
INFORMATION TECHNOLOGY RELATED	3	2	33	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	1	1	0	0
LIBRARY MAIL AND RELATED CLERKS	6	4	33	0
MESSENGERS PORTERS AND DELIVERERS	5	4	20	0
MIDDLE MANAGER: ADMINISTRATIVE RELATED	5	4	20	0
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED	1	1	0	0
MINING GEOLOGY & GEOPHYSICAL & RELATED TECHNICIANS	1	1	0	0
MOTOR VEHICLE DRIVERS	1	1	0	0
NATURAL SCIENCES RELATED	1	0	100	0
NATURE CONSERVATION AND OCEANOGRAPHICAL REL.TECHNI	32	28	13	0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	79	63	20	0
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	11	7	36	0
OTHER MIDDLE MANAGER	2	0	100	0
OTHER OCCUPATIONS	1	1	0	0
POLICY AND PLANNING MANAGERS	1	0	100	0
RECEPTIONIST (GENERAL)	1	1	0	0
REGULATORY INSPECTOR*	9	7	22	0
SAFETY HEALTH AND QUALITY INSPECTORS	1	1	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	25	22	12	0
SECRETARY (GENERAL)	4	1	75	0
SECURITY OFFICERS	2	2	0	0
SENIOR MANAGERS	22	19	14	0
STATE OWNED ENTITIES AND OVERSIGHT MANAGER	1	0	100	0
STRATEGY/MONITORING &EVALUATION MANAGER	1	0	100	0
TRADE AND INDUSTRY MANAGER	2	1	50	0
TRADE/INDUSTRY ADVISERS & OTHER RELATED PROFESSION	23	22	4	0
Total	**513**	**397**	**23**	**0**

3.3 Filling of SMS Posts

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

Table 3.3.1 SMS post information as on 31 March 2025

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department			0	0	0
Salary Level 15	1	0	0	1	100
Salary Level 14	7	7	100	0	0
Salary Level 13	18	15	83	3	17
Total	**26**	**22**	**85**	**4**	**15**

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	0	0	1	100
Salary Level 14	7	7	100	0	0
Salary Level 13	20	16	80	4	20
Total	**28**	**23**	**82**	**5**	**18**

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

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	0	0	0
Salary Level 15	0	0	0
Salary Level 14	0	0	0
Salary Level 13	0	0	0
Total	**0**	**0**	**0**

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

Reasons for vacancies not advertised within six months
• The Department had to accommodate introduction of the seventh (7) Administration Leadership before embarking on any recruitment project.

Reasons for vacancies not filled within twelve months
• .Sixteen (16) posts were advertised in the second semester of the 2024/2025 and could therefore not be filled within the twelve (12) months of 2024/2025 financial year.

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
• The Seventh Administration was just having been introduced, requiring appropriate consultation and briefing first.

Reasons for vacancies not filled within six months
• Sixteen (16) posts were advertised in the second semester of the 2024/2025 and could therefore not be filled within the twelve (12) months of 2024/2025 financial year.

3.4 Job Evaluation

The following Table summarises the number of jobs that were evaluated during the year under review. The Table also provides statistics on the number of posts that were upgraded or downgraded.

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

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels1-2)	29	0	0	0	0	0	0
Skilled (Levels 3-5)	138	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	174	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	142	0	0	0	0	0	0
Senior Management Service Band A	20	0	0	0	0	0	0
Senior Management Service Band B	8	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	**513**	**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.

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.

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
Administrative Related	0	0	0	
Cleaners and other	0	0	0	
Communication And Information Related	0	0	0	
Finance and Economic Related	0	0	0	
Financial And Related Professionals	0	0	0	
Financial And Related Professionals	0	0	0	
Financial Clerks And Credit Controllers	0	0	0	
Human Resources & Organisational Development & Relate Prof	0	0	0	
Human Resources & Organisational Development & Relate Prof	0	0	0	
Language Practitioners Interpreters & Other Communication	0	0	0	
Total number of employees whose salaries exceeded the level determined by job evaluation				**0**
Percentage of total employed				**0**

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

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 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	0	0	0	0

3.5 Employment Changes

This section provides information on changes in employment over the financial year. The following Tables provide a summary of turnover rates by salary band and critical occupations.

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

Salary band	Number of employees at beginning of period - 1 April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	22	0	0	0
Skilled (Levels 3-5)	117	5	5	4
Highly skilled production (Levels 6-8)	128	0	2	2
Highly skilled supervision (Levels 9-12)	104	4	3	3
Senior Management Service Band A (Level 13)	15	2	1	7
Senior Management Service Band B (Level 14)	7	0	0	0
Senior Management Service Band C (Level 15)	0	0	0	0
MEC & Senior Management Service Band D (Level 16)	1	1	1	100
Contracts	7	10	10	143
Total	**401**	**22**	**22**	**6**

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

Critical Occupation	Number of employees at beginning of period - 1 April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
ADMINISTRATION CLERKS	0	5	3	0
ADMINISTRATIVE RELATED	27	0	0	0
AGRICUL ANIMAL OCEANOGRAPHY FORESTRY & OTHER SCIEN	5	0	0	0
AGRICULTURE RELATED	11	0	0	0
ARCHITECTS TOWN AND TRAFFIC PLANNERS	1	0	0	0
AUXILIARY AND RELATED WORKERS	19	0	0	0
BUILDING AND OTHER PROPERTY CARETAKERS	1	0	0	0
CASHIERS TELLERS AND RELATED CLERKS	1	0	0	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	35	0	0	0
CLERICAL SUPPLEME.WORKERS NOT ELSEWHERE CLASSIFIED	0	2	1	0
CLIENT INFORM CLERKS(SWITCHB RECEPT INFORM CLERKS)	1	0	0	0
COMMUNICATION AND INFORMATION RELATED	7	0	0	0
COMMUNITY DEVELOPMENT MANAGER	0	1	2	0
ECONO.GROWTH&PROMOTION & GLOBAL RELATIONS MANAGER	0	1	0	0
ENVIRONMENTAL ENFORCEMENT AND COMPLIANCE OFFICER	0	0	1	0

ENVIRONMENTAL SCIENTIST	0	0	1	0
FARM HANDS AND LABOURERS	1	0	0	0
FILING AND REGISTRY CLERK	0	0	1	0
FINANCE CLERK	0	0	1	0
FINANCE AND ECONOMICS RELATED	22	0	0	0
FINANCIAL AND RELATED PROFESSIONALS	4	0	0	0
FINANCIAL CLERKS AND CREDIT CONTROLLERS	12	0	0	0
GARDEN WORKER	0	0	1	0
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS	1	0	0	0
GEOLOGISTS GEOPHYSICISTS HYDROLOGISTS & RELAT PROF	35	0	0	0
HEAD OF PROVINCIAL DEPARTMENT	0	0	1	0
HEAD OF PROVINCIAL GOVERNMENT COMPONENT	0	1	1	0
HUMAN RESOURCE CLERK	0	0	1	0
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	7	0	0	0
HUMAN RESOURCES CLERKS	17	0	0	0
HUMAN RESOURCES RELATED	6	0	0	0
INFORMATION TECHNOLOGY RELATED	2	0	0	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	1	0	0	0
LIBRARY MAIL AND RELATED CLERKS	5	0	0	0
LIGHT VEHICLE DRIVER	0	2	0	0
MESSENGERS PORTERS AND DELIVERERS	4	0	0	0
MIDD.MANAGER:HUMAN RESOURCE & ORGANISA.DEVEL.RELA	0	0	1	0
MIDDLE MANAGER: ADMINISTRATIVE RELATED	0	4	3	0
MINING GEOLOGY & GEOPHYSICAL & RELATED TECHNICIANS	1	0	0	0
MOTOR VEHICLE DRIVERS	1	0	0	0
NATURE CONSERVATION AND OCEANOGRAPHICAL REL.TECHNI	28	0	0	0
OFFICE CLEANER	0	1	1	0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	63	0	0	0
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	7	0	0	0
OTHER MIDDLE MANAGER	0	1	1	0
OTHER OCCUPATIONS	1	1	0	0
REGULATORY INSPECTOR*	8	0	0	0
RECEPTIONIST (GENERAL)	0	2	2	0
REGISTRY AND MAILING CLERK	0	1	0	0
SAFETY HEALTH AND QUALITY INSPECTORS	1	0	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	22	0	0	0
SECURITY OFFICERS	1	0	0	0
SENIOR MANAGERS	21	0	0	0
TRADE/INDUSTRY ADVISERS & OTHER RELATED PROFESSION	22	0	0	0
Total	**401**	**22**	**22**	**6**

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	4	18
Resignation	5	23
Expiry of contract	8	36
Dismissal – operational changes	0	0
Dismissal – misconduct	0	0
Dismissal – inefficiency	0	0
Discharged due to ill-health	1	5
Retirement	3	14
Transfer to other Public Service Departments	0	0
Other	1	5
Total	**22**	**100**
Total number of employees who left as a % of total employment		**6**

Termination Type	Number	% of Total Resignations
Death	1	3
Resignation	10	25
Expiry of contract	17	43
Dismissal – operational changes	0	0
Dismissal – misconduct	0	0
Dismissal – inefficiency	0	0
Discharged due to ill-health	1	3
Retirement	11	28
Transfer to other Public Service Departments	0	0
Other	0	0
Total	**40**	**100**
Total number of employees who left as a % of total employment		**10**

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
ACCOUNT CLERK(PUBLIC RELATIONS/COMMUNICATION)	0	0	0	7	0
ADMINISTRATION CLERKS	0	2	0	41	0
ADMINISTRATIVE RELATED	27	0	0	0	0
AGRICUL ANIMAL OCEANOGRAPHY FORESTRY & OTHER SCIEN	5	0	0	0	0
AGRICULTURE RELATED	11	0	0	0	0
ARCHITECTS TOWN AND TRAFFIC PLANNERS	1	0	0	0	0
AUXILIARY AND RELATED WORKERS	19	0	0	0	0
BIODIVERSITY PLANNER	0	0	0	34	0
BUILDING AND OTHER PROPERTY CARETAKERS	1	0	0	0	0
CASHIERS TELLERS AND RELATED CLERKS	1	0	0	0	0
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	35	0	0	0	0
CLERICAL SUPPLEME.WORKERS NOT ELSEWHERE CLASSIFIED	0	1	0	22	0
CLIENT INFORM CLERKS(SWITCHB RECEPT INFORM CLERKS)	1	0	0	0	0
COMMUNICATION AND INFORMATION RELATED	7	0	0	0	0
CONSERVATION SCIENTIST	0	0	0	2	0
ECONOMIC ANALYST	0	0	0	6	0
ELEMENTARY WORKERS NOT ELSEWHERE CLASSIFIED	0	0	0	3	0
ENVIRONMENTAL ENFORCEMENT AND COMPLIANCE OFFICER	0	0	0	38	0
ENVIRONMENTAL SCIENTIST	0	0	0	4	0
FARM HANDS AND LABOURERS	1	0	0	0	0
FILING AND REGISTRY CLERK	0	0	0	3	0
FINANCE AND ECONOMICS RELATED	22	0	0		0
FINANCE CLERK	0	0	0	14	0
FINANCIAL AND RELATED PROFESSIONALS	4	0	0	0	0
FINANCIAL CLERKS AND CREDIT CONTROLLERS	12	0	0	0	0
GARDEN WORKER	0	0	0	1	0
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS	1	0	0	0	0
GEOLOGISTS GEOPHYSICISTS HYDROLOGISTS & RELAT PROF	35	0	0	0	0
HUMAN RESOURCE CLERK	0	0	0	12	0
HUMAN RESOURCE PRACTITIONER	0	0	0	5	0
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	7	0	0	0	0

HUMAN RESOURCES CLERKS	17	0	0	0	0
HUMAN RESOURCES RELATED	6	0	0	0	0
INFORMATION TECHNOLOGY RELATED	2	0	0	0	0
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	1	0	0	0	0
LIBRARY MAIL AND RELATED CLERKS	5	0	0	0	0
MANAGERS NOT ELSEWHERE CLASSIFIED	0	0	0	1	0
MESSENGERS	0	0	0	3	0
MESSENGERS PORTERS AND DELIVERERS	4	0	0	0	0
MIDDLE MANAGER: ADMINISTRATIVE RELATED	0	0	0	9	0
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED	0	0	0	4	0
MINING GEOLOGY & GEOPHYSICAL & RELATED TECHNICIANS	1	0	0	0	0
MOTOR VEHICLE DRIVERS	1	0	0	0	0
NATURE CONSERVATION AND OCEANOGRAPHICAL REL.TECHNI	28	0	0	0	0
OFFICE CLEANER	0	0	0	30	0
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	63	0	0	0	0
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	7	0	0	0	0
OTHER CLERICAL SUPPORT WORKERS	0	0	0	1	0
OTHER MIDDLE MANAGER	0	1	0	8	0
OTHER OCCUPATIONS	1	0	0	0	0
PERSONAL ASSISTANT	0	0	0	5	0
PROFESSIONALS NOT ELSEWHERE CLASSIFIED.	0	0	0	1	0
REGULATORY INSPECTOR*	8	0	0	0	0
RISK OFFICER	0	0	0	1	0
SAFETY/HEALTH&ENVIRON.& QUALITY(SHE&Q)PRACTITIONER	0	0	0	2	0
SAFETY HEALTH AND QUALITY INSPECTORS	1	0	0	0	0
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	22	0	0	0	0
SECRETARY (GENERAL)	0	0	0	17	0
SECURITY OFFICERS	1	0	0	0	0
SENIOR MANAGERS	21	0	0	0	0
SKILLS DEVELOPMENT FACILITATOR/ PRACTITIONER	0	0	0	1	0
SUPPLY CHAIN CLERK	0	1	0	8	0
SWITCHBOARD OPERATOR	0	0	0	1	0
TRADE/INDUSTRY ADVISERS & OTHER RELATED PROFESSION	22	0	0	0	0
TRADE AND INDUSTRY MANAGER	0	1	0	0	0
TRANSPORT CLERK	0	0	0	2	0
URBAN AND REGIONAL PLANNER	0	0	0	1	0
Total	**401**	**6**	**2**	**287**	**72**

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

Salary Band	Employees 1 April 2024	Promotions to another salary level	Salary band promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Lower skilled (Levels 1-2)	22		0	26	118
Skilled (Levels 3-5)	120	1	1	80	67
Highly skilled production (Levels 6-8)	128	3	2	83	65
Highly skilled supervision (Levels 9-12)	107	2	2	98	92
Senior management (Levels 13-16)	24		0		0
Total	**401**	**6**	**2**	**287**	**72**

3.6 Employment Equity

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

Occupational 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	1	0	0	0	1	0	0	0	2
MANAGERS	3	0	0	0	3	0	0	0	6
PROFESSIONALS	0	0	0	0	0	0	0	0	0
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
OTHER	0	0	0	0	1	0	0	0	1
DATA CAPTURERS	170	1	1	7	200	2	1	6	388
Total	**174**	**1**	**1**	**7**	**205**	**2**	**1**	**6**	**397**
Employees with disabilities	9				7				16

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	0	0	0	0	1	0	0	0	1
Senior Management	12	0	0	0	9	0		1	22
Professionally qualified and experienced specialists and mid-management	33	1	1	2	33	0	1	2	73
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	72	0	0	5	79	1		3	160
Semi-skilled and discretionary decision making	52	0	0	0	66	1	0	0	119
Unskilled and defined decision making	5	0	0	0	17	0	0	0	22
Total	**174**	**1**	**1**	**7**	**205**	**2**	**1**	**6**	**397**
Employees with disabilities	9				7				16

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
EXCEPTION - POLITICAL OFFICE BEARERS	0	0	0	0	1	0	0	0	1
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	3	0	0	0	0	0	0	0	3
Professionally qualified and experienced specialists and mid-management	2	0	0	0	4	0	0	0	6
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	1	0	0	0	0	0	0	0	1
Semi-skilled and discretionary decision making	5	0	0	0	6	0	0	0	11
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
Developmental Programmes (Interns & Learners)	0	0	0	0	0	0	0	0	0
Total	**11**	**0**	**0**	**0**	**11**	**0**	**0**	**0**	**22**
Transfers to the Department									**0**
Total including transfers to the Department	**11**	**0**	**0**	**0**	**11**	**0**	**0**	**0**	**22**
Employees with disabilities	1								**1**

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	0	0	0	0	0	0	0	0	
Professionally qualified and experienced specialists and mid-management	1	0	0	0	0	0	0	0	1
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	1	0	0	0	3	0	0	0	4
Semi-skilled and discretionary decision making	1	0		0	0	0	0	0	1
Unskilled and defined decision making	0	0	0	0	0	0	0	0	
Total	**3**	**0**	**0**	**0**	**3**	**0**	**0**	**0**	**6**
Employees with disabilities									0

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
EXCEPTION - POLITICAL OFFICE BEARERS					1				1
Top Management									
Senior Management	3								3
Professionally qualified and experienced specialists and mid-management	2			1	3				6
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents					3				3
Semi-skilled and discretionary decision making	3				6				9
Unskilled and defined decision making									
Developmental Programmes (Interns & Learners)									
Total	**8**	**0**	**0**	**1**	**13**	**0**	**0**	**0**	**22**
Transfers out of the Department									0
Total including transfers out of the Department	**8**	**0**	**0**	**1**	**13**	**0**	**0**	**0**	**22**
Employees with Disabilities					1				**1**

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

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Total									

Table 3.6.7 Skills development for the period 1 April 2024 and 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	8	0	0	0	14	0	0	0	22
MANAGERS	0	0	0	0	2	0	0	0	2
PROFESSIONALS	6	0	0	0	6	0	0	0	12
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	10	0	0	0	33	1	0	0	44
SECURITY AND CUSTODIAL PERSONNEL	1	0	0	0	0	0	0	0	1
Total	**25**	**0**	**0**	**0**	**55**	**1**	**0**	**0**	**81**
Employees with disabilities	3	0	0	0	6	0	0	0	**9**

3.7 Signing of Performance Agreements by SMS Members

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 below.

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
Director-General/ Head of Department	0	0	0	0
Salary Level 15	0	0	0	0
Salary Level 14	7	7	7	100%
Salary Level 13	16	16	16	100%
Total	**23**	**23**	**23**	**100%**

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

Reasons
None, all the SMS members have concluded their performance agreements.

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

Reasons
None, all the SMS members have concluded their performance agreements.

3.8 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.

Table 3.8.1 Performance Rewards by race, gender and disability for the period 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	205	0	R 0,00	R 0,00
	MALE	0	174	0	R 0,00	R 0,00
COLOURED	FEMALE	0	2	0	R 0,00	R 0,00
	MALE	0	1	0	R 0,00	R 0,00
INDIAN	FEMALE	0	1	0	R 0,00	R 0,00
	MALE	0	1	0	R 0,00	R 0,00
WHITE	FEMALE	0	6	0	R 0,00	R 0,00
	MALE	0	7	0	R 0,00	R 0,00
Total		**0**	**397**	**0**	**R 0,00**	**R 0,00**

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

Salary Band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	No. of Beneficiaries	Number of employees	% of total within salary bands	Total Cost	Average cost per employee	
Lower Skilled (Levels 1-2)	0	22	0	R 0,00	R 0,00	0
Skilled (level 3-5)	0	119	0	R 0,00	R 0,00	0
Highly skilled production (level 6-8)	0	125	0	R 0,00	R 0,00	0
Highly skilled supervision (level 9-12)	0	108	0	R 0,00	R 0,00	0
Total	**0**	**374**	**0**	**R 0,00**	**R 0,00**	**0**

Table 3.8.3 Performance Rewards by critical occupation for the period 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
ADMINISTRATIVE RELATED	0	26	0	R 0,00	R 0,00
AGRICUL ANIMAL OCEANOGRAPHY FORESTRY & OTHER SCIEN	0	4	0	R 0,00	R 0,00
AGRICULTURE RELATED	0	11	0	R 0,00	R 0,00

ARCHITECTS TOWN AND TRAFFIC PLANNERS	0	1	0	R 0,00	R 0,00
AUXILIARY AND RELATED WORKERS	0	19	0	R 0,00	R 0,00
BUILDING AND OTHER PROPERTY CARETAKERS	0	1	0	R 0,00	R 0,00
CASHIERS TELLERS AND RELATED CLERKS	0	1	0	R 0,00	R 0,00
CLEANERS IN OFFICES WORKSHOPS HOSPITALS ETC.	0	35	0	R 0,00	R 0,00
CLIENT INFORM CLERKS(SWITCHB RECEPT INFORM CLERKS)	0	1	0	R 0,00	R 0,00
COMMUNICATION AND INFORMATION RELATED	0	7	0	R 0,00	R 0,00
FINANCE AND ECONOMICS RELATED	0	19	0	R 0,00	R 0,00
FINANCIAL AND RELATED PROFESSIONALS	0	4	0	R 0,00	R 0,00
FINANCIAL CLERKS AND CREDIT CONTROLLERS	0	12	0	R 0,00	R 0,00
GENERAL LEGAL ADMINISTRATION & REL. PROFESSIONALS	0	1	0	R 0,00	R 0,00
GEOLOGISTS GEOPHYSICISTS HYDROLOGISTS & RELAT PROF	0	34	0	R 0,00	R 0,00
HUMAN RESOURCES & ORGANISAT DEVELOPM & RELATE PROF	0	7	0	R 0,00	R 0,00
HUMAN RESOURCES CLERKS	0	16	0	R 0,00	R 0,00
HUMAN RESOURCES RELATED	0	5	0	R 0,00	R 0,00
INFORMATION TECHNOLOGY RELATED	0	2	0	R 0,00	R 0,00
LANGUAGE PRACTITIONERS INTERPRETERS & OTHER COMMUN	0	1	0	R 0,00	R 0,00
LIBRARY MAIL AND RELATED CLERKS	0	4	0	R 0,00	R 0,00
MESSENGERS PORTERS AND DELIVERERS	0	4	0	R 0,00	R 0,00
MIDDLE MANAGER: ADMINISTRATIVE RELATED	0	4	0	R 0,00	R 0,00
MIDDLE MANAGER: FINANCE AND ECONOMICS RELATED	0	1	0	R 0,00	R 0,00
MINING GEOLOGY & GEOPHYSICAL & RELATED TECHNICIANS	0	1	0	R 0,00	R 0,00
MOTOR VEHICLE DRIVERS	0	1	0	R 0,00	R 0,00
NATURE CONSERVATION AND OCEANOGRAPHICAL REL.TECHNI	0	28	0	R 0,00	R 0,00
OTHER ADMINISTRAT & RELATED CLERKS AND ORGANISERS	0	63	0	R 0,00	R 0,00
OTHER ADMINISTRATIVE POLICY AND RELATED OFFICERS	0	7	0	R 0,00	R 0,00
OTHER OCCUPATIONS	0	1	0	R 0,00	R 0,00
RECEPTIONIST (GENERAL)	0	1	0	R 0,00	R 0,00
REGULATORY INSPECTOR*	0	7	0	R 0,00	R 0,00
SAFETY HEALTH AND QUALITY INSPECTORS	0	1	0	R 0,00	R 0,00
SECRETARIES & OTHER KEYBOARD OPERATING CLERKS	0	22	0	R 0,00	R 0,00
SECRETARY (GENERAL)	0	1	0	R 0,00	R 0,00
SECURITY OFFICERS	0	2	0	R 0,00	R 0,00
SENIOR MANAGERS	0	19	0	R 0,00	R 0,00
TRADE AND INDUSTRY MANAGER	0	1	0	R 0,00	R 0,00
TRADE/INDUSTRY ADVISERS & OTHER RELATED PROFESSION	0	22	0	R 0,00	R 0,00
Total	**0**	**397**	**0**	**R 0,00**	**R 0,00**

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

Salary Band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	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	15	0	R 0,00	R 0,00	0
Senior Management Service Band B (Level 14)	0	7	0	R 0,00	R 0,00	0
Senior Management Service Band C (Level 15)	0	0	0	R 0,00	R 0,00	0
Senior Management Service Band D (Level 16)	0	1	0	R 0,00	R 0,00	0
Total	**0**	**23**	**0**	**R 0,00**	**R 0,00**	**0**

3.9 Foreign Workers

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

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

Salary Band	1 April 2023		31 March 2024		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
Non-Permanent	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 2023		31 March 2024		Change	
	Number	% of total	Number	% of total	Number	% Change
FINANCE AND ECONOMICS RELATED	0	0	0	0	0	0
FINANCIAL AND RELATED PROFESSIONALS	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**0**	**0**

3.10 Leave utilisation

The following tables provide an indication of the use of sick leave and disability leave. In both cases, the estimated cost of the leave is also provided.

Table 3.10.1 Sick leave for the period 1 January 2024 to 31 December 2025

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)	125	90	18	7	7	R 94 595,36
Skilled (Levels 3-5)	486	80	70	27	7	R 585 948,95
Highly skilled production (Levels 6-8)	498	81	70	27	7	R 956 676,36
Highly skilled supervision (Levels 9-12)	594	89	89	34	7	R 1 947 283,95
Senior management (Levels 13-16)	124	85	14	5	9	R 627 894,25
Total	**1827**	**84**	**261**	**100**	**7**	**R 4 212 398,87**

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2024 to 31 December 2025

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)	153	100	2	11	77	R 115 069,11
Skilled (Levels 3-5)	251	100	4	21	63	R 291 199,75
Highly skilled production (Levels 6-8)	177	100	8	42	22	R 376 049,83
Highly skilled supervision (Levels 9-12)	43	100	5	26	9	R 129 698,67
Senior management (Levels 13-16)	0	0	0	0	0	R0
Total	**624**	**100**	**19**	**100**	**33**	**R 912 017,36**

The table below summarises the utilisation of annual leave.

Table 3.10.3 Annual Leave for the period 1 January 2024 to 31 December 2025

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	585	29	20
Skilled (Levels 3-5)	2431	111	22
Highly skilled production (Levels 6-8)	2889	114	25
Highly skilled supervision (Levels 9-12)	3592	141	25
Senior management (Levels 13-16)	625	25	25
Total	**10122**	**420**	**24**

Table 3.10.4 Capped leave for the period 1 January 2024 to 31 December 2025

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	9
Highly skilled production (Levels 6-8)	9	1	9	15
Highly skilled supervision (Levels 9-12)	0	0	0	13
Senior management (Levels 13-16)	0	0	0	8
Total	**9**	**1**	**9**	**11**

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

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

Reason	Total 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 620 178,42	10	R 62 018,00
Total	**R 620 178,42**	**10**	**R 62 018,00**

3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
Men, women and youth (interns and contract Workers)	Both male and female condoms were distributed quarterly in the workplace. The EHW Unit distributed 24 400 males condoms and 10 660 female condoms in the period 2024/2025. Awareness through distribution of Information Education and Communication Materials on prevention and management of HIV, STI & TB, and benefits of disclosure were conducted. Awareness on Pre exposure Prophylaxis and Post exposure Prophylaxis was conducted for 150 supervisors and managers, as well as on 1 million gap on ART treatment at World Consumer Day. Commemorated Departmental Reproduction Health and TB month. One hundred and sixty (160) employees were educated on the rights of employees living with HIV and STIS in the public services. One EHW Personnel was trained on Mental Health.

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

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	x		Mr. K. Digoamaje
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.	x		3 Officials

Question	Yes	No	Details, if yes
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.	x		Services rendered are proactive and reactive. -Management of HIV,STIs and TB Management, -Safety Health Environment Risk & Quality Management, - Health & Productivity Management and - Wellness Management
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.	x		The committee is represented by all Programmes, Labour Unions and Districts Offices in the Department Mr K.Digoamaje, HRM&D Ms M.Moratwe: Rustenburg: Regional Office Ms. L., Motase; HRM :EHW Mr. S. Bogatsu: MISS Ms. K.Mothupi: EHW: OHS Ms. K.Baatlhodi: Finance Ms. R.Kebalepile: Labour Union Mr O.Monamodi,EHW: OHS Mr. O.Khumalo: Labour Union Mr. T.Apollos: Communication and IT Rev J.Kgaboesele, Dr KK District Mr S.Leseka- Environment Ms K.Moroe- Tourism Ms M.Dikobe ,Consumer,Bits, Regional Office Ms. P.Thole: DR Ruth Segomotsi Mompati Ms D.Mathibe:Brits: Bojanala District Ms. J. Molokele: BUSREG Ms. L. Kojane : IEDS Ms. N.Ngudlwa: Risk Ms M.Dikobe ,Consumer,Bits, Regional Office Ms E.Weideman- Environment, Vryburg Regional Office Mr K.Lethoba - Tourism, Vryburg
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.	x		Measures on unfairly discrimination against employees on the basis of their HIV status are stipulated on the reviewed Departmental HIV, STI's and TB 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.	x		The current approved policy on HIV, STI's and TB advocate for the rights of employees living with HIV. Awareness on Stigma and Discrimination are further

Question	Yes	No	Details, if yes
			conducted
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	x		Seven (3) HIV Counselling and Testing Campaigns were planned and approved and all of sessions were conducted. Employees tested as follows; 28 males and 29 females tested for HIV and TB.GEMS as the main service provider had to cancel other events due to their technical challenges.
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	x		Systems Monitoring Tool which is submitted to DPSA on annually basis and external audit that is conducted by Office of the Premier.

3.12 Labour Relations

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

Subject matter	Date
NONE	

Notes

- If there were no agreements, keep the heading and replace the table with the following:

Total number of Collective Agreements	**NONE**

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

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2023 and 31 March 2024

Outcomes of disciplinary hearings	Number	% of Total
Correctional counselling	**0**	**0%**
Verbal warning	**0**	**0%**
Written warning	**1**	**100%**
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	**1**	**100%**

If there were no hearing, keep the heading in the word template and replace the table with the following:

Total number of Disciplinary hearings finalised	**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
Participation in an unlawful strike (pending)	2	40%
Gross Insubordination (pending	1	20%
Prejudicing the good administration and efficiency and bringing the name of the employer into disrepute	2	40%
Total	**5**	**100%**

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

Grievances	Number	% of Total
Number of grievances resolved	5	88,2% / 90%
Number of grievances not resolved	1	11.8% /10%
Total number of grievances lodged	**6**	**100%**

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

Disputes	Number	% of Total
Number of disputes upheld	1	11%
Number of disputes dismissed	5	56%
Number of disputes pending	3	33%
Total number of disputes lodged	**9**	**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	R0,00
Amount recovered as a result of no work no pay	R0,00

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

Number of people suspended	3
Number of people whose suspension exceeded 30 days	3
Average number of days suspended	300 Days

Cost of suspension (R0’00)	**R 475 556.85**

3.13 Skills development

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

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

Occupational category	Gender	Number of employees as at 1 April 2023	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	11	0	49	0	49
	Male	12	0	22	0	22
Professionals	Female	68	0	52	0	52
	Male	65	0	23	0	23
Technicians and associate professionals	Female	35	0	14	0	14
	Male	60	0	11	0	11
Clerks	Female	83	0	62	0	62
	Male	43	0	20	0	20
Service and sales workers	Female	0	0	17	0	17
	Male	1	0	14	0	14
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	1	0	0	0	0
Elementary occupations	Female	30	0	0	0	0
	Male	12	0	0	0	0
OTHER	Female	0	0	0	0	0
	Male	0	0	0	0	0
Sub Total	Female	**227**	**0**	**194**	**0**	**194**
	Male	**194**	**0**	**90**	**0**	**90**
Total		**421**	**0**	**284**	**0**	**284**

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 2023	Training provided within the reporting period			
			Learnerships/WIL programme	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	11	0	1	0	1
	Male	12	0	2	0	2
Professionals	Female	68	0	1	0	1
	Male	65	0	2	0	2
Technicians and associate professionals	Female	35	0	0	0	0
	Male	60	0	0	0	0
Clerks	Female	83	0	53	0	53
	Male	43	0	25	0	25
Service and sales workers	Female	0	0	0	0	0
	Male	1	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	1	0	0	0	0
Elementary occupations	Female	30	0	0	0	0
	Male	12	0	0	0	0
OTHER	Female	0	0	0	0	0
	Male	0	0	0	0	0
Sub Total	Female	**227**	**0**	**55**	**0**	**55**
	Male	**194**	**0**	**29**	**0**	**29**
Total		**421**	**0**	**84**	**0**	**84**

3.14 Injury on duty

The following tables provide basic information on injury on duty.

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

Nature of injury on duty	Number	% of Total
Required basic medical attention only	7	1.8%
Temporary Total Disablement	0	0
Permanent Disablement	0	0
Fatal	0	0
Total	**7**	**1.8%**

3.15 Utilisation of Consultants

The following Table relates information on the utilisation of consultants in the department.

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

Project title	Total number of consultants that worked	Duration (work days)	Contract value in Rand
None	0	0	0
None	0	0	0

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
None	0	0	0
None	0	0	0

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	0	0	0
None	0	0	0

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	0	0	0
None	0	0	0

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
None	0	0	0
None	0	0	0

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

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
None	**0**	**0**	**0**
None	**0**	**0**	**0**

3.16 Severance Packages

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

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

Part E

PFMA Compliance Report

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
Cumulative Opening balance	**133 283**	**130 840**
Adjustment to opening balance	**0**	**(3 059)**
Opening balance as restated	**0**	**127 781**
Add: Irregular expenditure confirmed	**0**	**5 502**
Less: Irregular expenditure condoned		**0**
Less: Irregular expenditure not condoned and removed	**0**	**0**
Less: Irregular expenditure recoverable[1]	**0**	**0**
Less: Irregular expenditure not recoverable and written off	**0**	**0**
Closing balance	133 283	133 283

Include discussion here where deemed relevant.

Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure that was under assessment	**-**	**-**
Irregular expenditure that relates to the prior year and identified in the current year	**-**	**-**
Irregular expenditure for the current year	**-**	**5 502**
Total	-	5 502

[1] Transfer to receivables

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

Description[2]	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure under assessment	**133 283**	**133 283**
Irregular expenditure under determination	**-**	**-**
Irregular expenditure under investigation	**-**	**-**
Total	133 283	133 283

Include discussion here where deemed relevant.

c) Details of irregular expenditure condoned

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

Include discussion here where deemed relevant.

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

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

Include discussion here where deemed relevant.

e) Details of irregular expenditure recoverable

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

[2] Group similar items

Irregular expenditure recoverable	**-**	**-**
Total	-	-

Include discussion here where deemed relevant.

f) Details of irregular expenditure written off (irrecoverable)

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

Include discussion here where deemed relevant.

Additional disclosure relating to Inter-Institutional Arrangements

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

Description
Not Applicable
Total

h) Details of irregular expenditure cases where an institution is involved in an inter-institutional arrangement (where such institution *is* responsible for the non-compliance)[3]

Description	2024/2025	2023/2024
	R'000	R'000
Not applicable		
Total		

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

Disciplinary steps taken

[3] Refer to paragraphs 3.12, 3.13 and 3.14 of Annexure A (PFMA Compliance and Reporting Framework) to National Treasury Instruction No. 4 of 2023/2024

All Irregular expenditure cases are subjected to consequence management once an official is held to be responsible.

Include discussion here where deemed relevant.

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	**3 073**	**3 059**
Adjustment to opening balance	**-**	**-**
Opening balance as restated	**3 073**	**3 059**
Add: Fruitless and wasteful expenditure confirmed	**45**	**21**
Less: Fruitless and wasteful expenditure recoverable[4]	**-**	**-**
Less: Fruitless and wasteful expenditure not recoverable and written off	**-**	**(7)**
Closing balance	3 118	3 073

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 the prior year and identified in the current year	**-**	**-**
Fruitless and wasteful expenditure for the current year	**45**	**21**
Total	45	21

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

[4] Transfer to receivables

Description[5]	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure under assessment	**3 118**	**3 073**
Fruitless and wasteful expenditure under determination	**-**	**-**
Fruitless and wasteful expenditure under investigation	**-**	**-**
Total	3 118	3 073

c) Details of fruitless and wasteful expenditure recoverable

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure recoverable	**-**	**7**
Total	-	-

Include discussion here where deemed relevant.

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

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure written off	**-**	**-**
Total		

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

Disciplinary steps taken
All cases on Fruitless and wasteful expenditure are subjected consequence management once an official is held responsible.
Total

1.3. Unauthorised expenditure

a) Reconciliation of unauthorised expenditure

[5] Group similar items

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[6]	-	-
Less: unauthorised not recoverable and written off[7]	-	-
Closing balance	-	-

Reconciling notes

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

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

Description[8]	2024/2025	2023/2024
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total	-	-

1.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) &(iii))[9]

a) Details of material losses through criminal conduct

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

b) Details of other material losses

Nature of other material losses	2024/2025	2023/2024
	R'000	R'000
Not Applicable	-	-
Total	-	-

c) Other material losses recoverable

Nature of losses	2024/2025	2023/2024
	R'000	R'000
Not Applicable	-	-
Total	-	-

d) Other material losses not recoverable and written off

Nature of losses	2024/2025	2023/2024
	R'000	R'000
Not Applicable	-	-
Total	-	-

1. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	**2867**	**780 301**

Invoices paid within **30 days or agreed period**	**2696**	**772 337**
Invoices paid after **30 days or agreed period**	**171**	**7 964**
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**

- *19 Invoices was due to the mainframe, which was down due to maintenance, 12 invoices was affected by delayed system interface.*
- *30 invoices was delayed due to challenges on printing of purchase orders.*

2. 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
None				
Total				

3.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	**R'000**	**R'000**
Not Applicable						
Total						

Part F

Financial Information

Report of the auditor-general to North West Provincial Legislature on vote no. 6: Department of Economic Development, Environment, Conservation and Tourism

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Department of Economic Development, Environment, Conservation and Tourism set out on pages 118 to 172, 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 Economic Development, Environment, Conservation and Tourism as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with Modified Cash Standard (MCS) prescribed by the National Treasury and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 24 of 2024 (Dora).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.

4. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' *International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other matter

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

Unaudited supplementary schedules

7. The supplementary information set out on pages 173 to 182 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

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

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

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

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

11. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 114 forms part of my auditor's report.

Report on the audit of the annual performance report

12. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof; I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected programmes presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

13. I selected the following programmes presented in the annual performance report for the year ended 31 March 2025 for auditing. I selected programmes that measure the department's performance on its primary mandated functions and that are of significant national, community or public interest.

Programme	Page numbers	Purpose
Integrated economic development services	29 - 31	To contribute to the creation of an enabling business environment that empowers small businesses and entrepreneurs to develop, grow and create jobs.
Business regulation and governance	34 - 37	To create measures that are geared towards promoting and protecting the rights and interests of consumers, through effective and efficient redress mechanisms, and creating consumer awareness.
Environmental services	41 - 47	This programme is responsible for contributing to a safe and healthy living environment, within a regulatory framework for promoting sustainable use and conservation of natural processes and biological diversity.

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

15. I performed procedures to test whether:

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

- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

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

17. I did not identify any material findings on the reported performance information for the programme 2: integrated economic development services and programme 6: environmental services.

18. The material findings on the reported performance information for the selected programme are as follows:

Programme 4: Business regulation and governance

Percentage of consumer complaints resolved

19. An achievement of 97% was reported against a target of 70%. However, the audit evidence showed the actual achievement to be only 70%. Consequently, the achievement against the target was lower than reported.

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 29 to 47.

Programme 2: Integrated economic development services

Targets achieved:55.55%

Budget spent: 88%

Key service delivery indicator not achieved	Planned target	Reported achievement
Number of business enterprises supported through business turnaround solutions	10	2
Number of youth trained as business advisors	100	0
Number of small businesses provided with machinery and	50	28

equipment		
Number of existing businesses supported	600	346

Programme 6: Environmental services

Targets achieved: 83.33% *Budget spent: 94%*		
Key service delivery indicator not achieved	**Planned target**	**Reported achievement**
Number of environmental research projects completed	4	3
Number of biodiversity economy initiatives implemented	2	0
Number of hectares under the conservation estate	102 654	0

Material misstatements

23. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for programme 2: integrated economic development services and programme 4: business regulation and governance. Management subsequently corrected all the misstatements for programme 2: integrated economic development services. Management did not correct all the misstatements in 4: business regulation and governance and I reported material findings in this regard.

Report on compliance with legislation

24. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the department's compliance with legislation.

25. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

26. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the department, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

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

Consequence management

28. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred fruitless and wasteful expenditure as required by section 38(1)(h)(iii) of the PFMA. This was because investigations into fruitless and wasteful expenditure were not performed.

29. I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure as required by section 38(1)(h)(iii) of the PFMA. This was because investigations into irregular expenditure were not performed.

Procurement and contract management

30. I was unable to obtain sufficient appropriate audit evidence that all extensions or modifications to contracts were approved by a properly delegated official as required by section 44 of the PFMA. A similar limitation was also reported in the prior year.

Strategic planning and performance management

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

Other information in the annual report

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

33. 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.

34. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

35. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact. I have nothing to report in this regard.

Internal control deficiencies

36. 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.

37. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on the annual performance report and the material findings on compliance with legislation included in this report.

38. Leadership did not provide adequate oversight of performance reporting, as reviews and verification processes were insufficient to ensure that reported achievements aligned with supporting evidence.

39. The leadership did not adequately implement consequence management by ensuring that irregular and fruitless and wasteful expenditures are adequately investigated to ensure responsible parties can be held accountable.

40. Inadequate contract management controls and lack of timely oversight to ensure projects are completed within agreed timelines, resulting in unauthorised or unsupported extensions of time.

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 programmes 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.

Legislation	Sections or regulations
National Treasury Practice Note 5 of 2009/10	Paragraph 3.3
National Treasury Practice Note 7 of 2009/10	Paragraph 4.1.2

NORTH WEST: ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION AND TOURISM
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. ADMINISTRATION	206 692	-	(7 466)	199 226	184 552	14 674	92,6%	193 543	189 449
2. INTEGRATED ECONOMIC DEVELOPMENT SERVICE	75 126	-	(6 000)	69 126	61 088	8 038	88,4%	97 188	86 303
3. TRADE AND SECTOR DEVELOPMENT	92 956	-	(4 700)	88 256	86 792	1 464	98,3%	111 474	107 255
4. BUSINESS REGULATION AND GOVERNANCE	123 534	-	(1 230)	122 304	117 619	4 685	96,2%	116 845	116 779
5. ECONOMIC PLANNING	13 973	-	(1 108)	12 865	12 039	826	93,6%	11 477	8 068
6. ENVIRONMENTAL SERVICES	413 207	-	21 444	434 651	407 610	27 041	93,8%	422 152	414 563
7. TOURISM	61 431	-	(940)	60 491	39 422	21 069	65,2%	64 763	58 528
Programme sub total	**986 919**	**-**	**-**	**986 919**	**909 122**	**77 797**	**92,1%**	**1 017 442**	**980 945**
Statutory Appropriation	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
TOTAL	**986 919**	**-**	**-**	**986 919**	**909 122**	**77 797**	**92,1%**	**1 017 442**	**980 945**
Reconciliation with Statement of Financial Performance									
Add:									
Departmental receipts				-				-	
NRF Receipts				-				-	
Aid assistance				-				-	
Actual amounts per Statement of Financial Performance (Total revenue)				**986 919**				**1 017 442**	
Add: Aid assistance					-				-
Prior year unauthorised expenditure approved without funding									
Actual amounts per Statement of Financial Performance (Total expenditure)					**909 122**				**980 945**

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	**528 378**	**(30 624)**	**(21 444)**	**476 310**	**436 795**	**39 515**	**91,7%**	**470 433**	**438 436**
Compensation of employees	280 547	(5 905)	(630)	274 012	253 397	20 615	92,5%	253 682	241 756
Salaries and wages	232 141	(5 905)	(630)	225 606	214 949	10 657	95,3%	214 130	205 447
Social contributions	48 406	-	-	48 406	38 448	9 958	79,4%	39 552	36 309
Goods and services	247 773	(24 719)	(20 814)	202 240	183 360	18 880	90,7%	216 715	196 664
Administrative fees	5 236	661	(100)	5 797	4 635	1 162	80,0%	3 231	2 641
Advertising	5 214	357	(532)	5 039	3 646	1 393	72,4%	7 641	6 710
Minor assets	717	(395)	-	322	285	37	88,5%	119	95
Audit costs: External	10 500	(1 610)	(1 000)	7 890	7 870	20	99,7%	7 763	7 761
Bursaries: Employees	1 545	-	-	1 545	646	899	41,8%	1 123	1 082
Catering: Departmental activities	6 190	550	(150)	6 590	4 924	1 666	74,7%	6 423	5 803
Communication (G&S)	9 833	(75)	-	9 758	7 378	2 380	75,6%	7 281	6 976
Computer services	1 793	432	(327)	1 898	1 610	288	84,8%	3 110	2 724
Consultants: Business and advisory services	13 201	(2 124)	(2 818)	8 259	7 824	435	94,7%	7 390	7 223
Infrastructure and planning services	-	-	-	-	-	-	-	342	341
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	3 398	-	-	3 398	3 120	278	91,8%	1 457	1 429
Contractors	1 160	575	(57)	1 678	1 845	(167)	110,0%	4 035	1 609
Agency and support / outsourced services	54 919	(13 840)	(7 540)	33 539	34 407	(868)	102,6%	49 595	44 124
Entertainment	-	-	-	-	-	-	-	298	-
Fleet services (including government motor transport)	10 749	(2 076)	(2 230)	6 443	6 418	25	99,6%	6 702	6 694
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	979	(700)	-	279	-	279	-	77	44
Inventory: Farming supplies	734	7	-	741	717	24	96,8%	294	294
Inventory: Food and food supplies	12	-	-	12	8	4	66,7%	-	-
Inventory: Fuel, oil and gas	1 548	120	(1 340)	328	-	328	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	337	(100)	-	237	97	140	40,9%	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	16 551	(6 146)	-	10 405	8 564	1 841	82,3%	14 567	14 564
Consumable supplies	5 049	258	(150)	5 157	4 039	1 118	78,3%	5 340	4 853
Consumable: Stationery, printing and office supplies	6 733	147	-	6 880	4 841	2 039	70,4%	4 651	3 967
Operating leases	24 648	(2 290)	(2 800)	19 558	18 195	1 363	93,0%	21 790	21 616
Property payments	17 778	3 334	-	21 112	21 244	(132)	100,6%	16 203	15 745
Transport provided: Departmental activity	1 884	389	(150)	2 123	1 493	630	70,3%	2 010	1 343
Travel and subsistence	35 119	(1 198)	(1 120)	32 801	32 459	342	99,0%	34 799	32 105
Training and development	4 262	(1 527)	-	2 735	1 682	1 053	61,5%	6 049	4 031
Operating payments	1 329	(147)	-	1 182	507	675	42,9%	436	257
Venues and facilities	5 706	722	(500)	5 928	4 389	1 539	74,0%	3 553	2 208
Rental and hiring	649	(43)	-	606	517	89	85,3%	436	425
Interest and rent on land	58	-	-	58	38	20	65,5%	36	16
Interest (Incl. interest on unitary payments (PPP))	58	-	-	58	38	20	65,5%	36	16
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**398 514**	**11 005**	**21 444**	**430 963**	**429 250**	**1 713**	**99,6%**	**452 815**	**452 715**
Provinces and municipalities	80	-	-	80	62	18	77,5%	42	37
Provinces	80	-	-	80	62	18	77,5%	42	37
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	80	-	-	80	62	18	77,5%	42	37
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	316 124	11 005	21 444	348 573	348 539	34	100,0%	328 964	328 960
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	316 124	11 005	21 444	348 573	348 539	34	100,0%	328 964	328 960
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	79 988	-	-	79 988	79 988	-	100,0%	119 988	119 988
Public corporations	79 988	-	-	79 988	79 988	-	100,0%	102 988	102 988
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	79 988	-	-	79 988	79 988	-	100,0%	102 988	102 988
Private enterprises	-	-	-	-	-	-	-	17 000	17 000
Subsidies on products and production (pe)	-	-	-	-	-	-	-	17 000	17 000
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	2 322	-	-	2 322	661	1 661	28,5%	3 821	3 730
Social benefits	2 322	-	-	2 322	661	1 661	28,5%	2 120	2 030
Other transfers to households	-	-	-	-	-	-	-	1 701	1 700
Payments for capital assets	**60 017**	**(3 200)**	**-**	**56 817**	**20 264**	**36 553**	**35,7%**	**94 194**	**89 794**
Buildings and other fixed structures	52 767	(2 500)	-	50 267	14 485	35 782	28,8%	76 855	73 599
Buildings	28 247	-	-	28 247	8 487	19 760	30,0%	36 247	36 247
Other fixed structures	24 520	(2 500)	-	22 020	5 998	16 022	27,2%	40 608	37 352
Machinery and equipment	7 250	(700)	-	6 550	5 779	771	88,2%	17 339	16 195
Transport equipment	-	-	-	-	-	-	-	5 300	5 249
Other machinery and equipment	7 250	(700)	-	6 550	5 779	771	88,2%	12 039	10 946
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	**10**	**22 819**	**-**	**22 829**	**22 813**	**16**	**99,9%**	**-**	**-**
	986 919	**-**	**-**	**986 919**	**909 122**	**77 797**	**92,1%**	**1 017 442**	**980 945**

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	15 243	530	-	15 773	14 376	1 397	91,1%	10 822	10 655
2. OFFICE OF THE HOD	7 819	-	-	7 819	5 762	2 057	73,7%	5 045	4 913
3. FINANCIAL MANAGEMENT	89 312	(2 380)	(7 466)	79 466	75 760	3 706	95,3%	86 728	85 302
4. CORPORATE SERVICES	94 318	1 850	-	96 168	88 654	7 514	92,2%	90 948	88 579
	206 692	**-**	**(7 466)**	**199 226**	**184 552**	**14 674**	**92,6%**	**193 543**	**189 449**

Economic classification									
Current payments	**197 237**	**(5 237)**	**(7 466)**	**184 534**	**172 350**	**12 184**	**93,4%**	**181 245**	**177 472**
Compensation of employees	99 811	-	-	99 811	92 552	7 259	92,7%	92 364	90 789
Salaries and wages	83 504	-	-	83 504	77 833	5 671	93,2%	78 148	77 271
Social contributions	16 307	-	-	16 307	14 719	1 588	90,3%	14 216	13 518
Goods and services	97 368	(5 237)	(7 466)	84 665	79 760	4 905	94,2%	88 845	86 667
Administrative fees	1 650	206	-	1 856	1 606	250	86,5%	1 345	1 259
Advertising	2 130	(36)	(96)	1 998	1 476	522	73,9%	6 229	6 213
Minor assets	700	(395)	-	305	285	20	93,4%	99	95
Audit costs: External	10 500	(1 610)	(1 000)	7 890	7 870	20	99,7%	7 763	7 761
Bursaries: Employees	1 545	-	-	1 545	646	899	41,8%	1 123	1 082
Catering: Departmental activities	852	793	-	1 645	1 073	572	65,2%	1 003	978
Communication (G&S)	4 750	(50)	-	4 700	3 938	762	83,8%	2 983	2 955
Computer services	935	467	-	1 402	1 396	6	99,6%	2 406	2 388
Consultants: Business and advisory services	2	115	-	117	64	53	54,7%	997	948
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	3 388	-	-	3 388	3 114	274	91,9%	1 448	1 421
Contractors	248	170	-	418	708	(290)	169,4%	974	872
Agency and support / outsourced services	66	-	-	66	58	8	87,9%	487	574
Entertainment	-	-	-	-	-	-	-	31	-
Fleet services (including government motor transport)	10 749	(2 076)	(2 230)	6 443	6 418	25	99,6%	6 702	6 694
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	1 500	120	(1 340)	280	-	280	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	142	(142)	-	-	-
Consumable supplies	2 185	(5)	-	2 180	2 649	(469)	121,5%	3 493	3 426
Consumable: Stationery, printing and office supplies	3 145	(408)	-	2 737	2 208	529	80,7%	1 606	1 557
Operating leases	24 648	(2 290)	(2 800)	19 558	18 195	1 363	93,0%	21 790	21 616
Property payments	17 290	834	-	18 124	17 976	148	99,2%	15 765	15 745
Transport provided: Departmental activity	-	-	-	-	27	(27)	-	48	48
Travel and subsistence	7 725	(1 168)	-	6 557	7 807	(1 250)	119,1%	9 413	9 100
Training and development	1 574	(200)	-	1 374	417	957	30,3%	2 025	972
Operating payments	459	68	-	527	404	123	76,7%	130	93
Venues and facilities	1 327	208	-	1 535	1 279	256	83,3%	985	870
Rental and hiring	-	20	-	20	4	16	20,0%	-	-
Interest and rent on land	58	-	-	58	38	20	65,5%	36	16
Interest (Incl. interest on unitary payments (PPP))	58	-	-	58	38	20	65,5%	36	16
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**2 195**	**-**	**-**	**2 195**	**483**	**1 712**	**22,0%**	**1 959**	**1 921**
Provinces and municipalities	80	-	-	80	62	18	77,5%	42	37
Provinces	80	-	-	80	62	18	77,5%	42	37
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	80	-	-	80	62	18	77,5%	42	37
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	64	-	-	64	30	34	46,9%	4	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	64	-	-	64	30	34	46,9%	4	-
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	2 051	-	-	2 051	391	1 660	19,1%	1 913	1 884
Social benefits	2 051	-	-	2 051	391	1 660	19,1%	1 025	996
Other transfers to households	-	-	-	-	-	-	-	888	888
Payments for capital assets	**7 250**	**(700)**	**-**	**6 550**	**5 779**	**771**	**88,2%**	**10 339**	**10 056**
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	7 250	(700)	-	6 550	5 779	771	88,2%	10 339	10 056
Transport equipment	-	-	-	-	-	-	-	5 300	5 249
Other machinery and equipment	7 250	(700)	-	6 550	5 779	771	88,2%	5 039	4 807
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	**10**	**5 937**	**-**	**5 947**	**5 940**	**7**	**99,9%**	**-**	**-**
	206 692	**-**	**(7 466)**	**199 226**	**184 552**	**14 674**	**92,6%**	**193 543**	**189 449**

Programme 2: INTEGRATED ECONOMIC DEVELOPMENT SERVICE	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. ENTREPRISE DEVELOPMENT	43 956	(6 971)	(6 000)	30 985	33 486	(2 501)	108,1%	90 878	81 836
2. REGIONAL AND LOCAL ECONOMIC DEVELOPMENT	9 495	(1 600)	-	7 895	2 233	5 662	28,3%	764	80
3. ECONOMIC EMPOWERMENT	21 675	8 571	-	30 246	25 369	4 877	83,9%	5 546	4 387
	75 126	**-**	**(6 000)**	**69 126**	**61 088**	**8 038**	**88,4%**	**97 188**	**86 303**
Economic classification									
Current payments	**75 099**	**(13 526)**	**(6 000)**	**55 573**	**47 536**	**8 037**	**85,5%**	**72 188**	**61 303**
Compensation of employees	19 533	-	-	19 533	18 459	1 074	94,5%	18 102	16 934
Salaries and wages	15 641	-	-	15 641	15 626	15	99,9%	15 083	14 232
Social contributions	3 892	-	-	3 892	2 833	1 059	72,8%	3 019	2 702
Goods and services	55 566	(13 526)	(6 000)	36 040	29 077	6 963	80,7%	54 086	44 369
Administrative fees	743	-	-	743	448	295	60,3%	512	319
Advertising	100	400	-	500	-	500	-	116	69
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1 027	200	-	1 227	923	304	75,2%	1 668	1 197
Communication (G&S)	288	300	-	588	210	378	35,7%	781	650
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	-	-	-	-	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	30	-	-	30	-	30	-	472	140
Agency and support / outsourced services	31 094	(9 440)	(6 000)	15 654	15 406	248	98,4%	27 000	21 933
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	16 470	(6 146)	-	10 324	8 300	2 024	80,4%	13 865	13 863
Consumable supplies	242	(121)	-	121	-	121	-	146	9
Consumable: Stationery, printing and office supplies	312	150	-	462	61	401	13,2%	670	293
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	470	-	470	469	1	99,8%	867	279
Travel and subsistence	4 031	761	-	4 792	2 604	2 188	54,3%	4 100	3 008
Training and development	500	-	-	500	468	32	93,6%	3 000	2 036
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	729	(100)	-	629	187	442	29,7%	839	529
Rental and hiring	-	-	-	-	1	(1)	-	50	44
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**27**	**-**	**-**	**27**	**26**	**1**	**96,3%**	**17 000**	**17 000**
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	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	17 000	17 000
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-
Private enterprises	-	-	-	-	-	-	-	17 000	17 000
Subsidies on products and production (pe)	-	-	-	-	-	-	-	17 000	17 000
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	27	-	-	27	26	1	96,3%	-	-
Social benefits	27	-	-	27	26	1	96,3%	-	-
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8 000**	**8 000**
Buildings and other fixed structures	-	-	-	-	-	-	-	8 000	8 000
Buildings	-	-	-	-	-	-	-	8 000	8 000
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	**-**	**13 526**	**-**	**13 526**	**13 526**	**-**	**100,0%**	**-**	**-**
	75 126	**-**	**(6 000)**	**69 126**	**61 088**	**8 038**	**88,4%**	**97 188**	**86 303**

Programme 3: TRADE AND SECTOR DEVELOPMENT	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. TRADE AND INVESTMENT PROMOTION	9 468	-	(4 400)	5 068	4 267	801	84,2%	7 601	3 445
2. SECTOR DEVELOPMENT	83 488	-	(300)	83 188	82 525	663	99,2%	103 873	103 810
	92 956	**-**	**(4 700)**	**88 256**	**86 792**	**1 464**	**98,3%**	**111 474**	**107 255**
Economic classification									
Current payments	**12 968**	**(1 000)**	**(4 700)**	**7 268**	**5 804**	**1 464**	**79,9%**	**8 486**	**4 267**
Compensation of employees	5 497	-	-	5 497	4 258	1 239	77,5%	2 389	2 334
Salaries and wages	5 004	-	-	5 004	3 789	1 215	75,7%	1 819	1 767
Social contributions	493	-	-	493	469	24	95,1%	570	567
Goods and services	7 471	(1 000)	(4 700)	1 771	1 546	225	87,3%	6 097	1 933
Administrative fees	200	(70)	(100)	30	30	-	100,0%	270	78
Advertising	436	-	(436)	-	-	-	-	896	35
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	-	-	-	-	-	-	-	-	-
Communication (G&S)	70	-	-	70	53	17	75,7%	70	56
Computer services	327	-	(327)	-	-	-	-	313	-
Consultants: Business and advisory services	3 500	(630)	(2 200)	670	665	5	99,3%	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	99	-	(57)	42	40	2	95,2%	404	235
Agency and support / outsourced services	-	-	-	-	-	-	-	1 190	635
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	-	-	-	-	-	-	-	-	-
Consumable: Stationery, printing and office supplies	-	-	-	-	-	-	-	-	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	305	-
Transport provided: Departmental activity	255	(50)	(150)	55	55	-	100,0%	244	180
Travel and subsistence	1 492	(250)	(930)	312	177	135	56,7%	1 500	714
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	1 092	-	(500)	592	526	66	88,9%	905	-
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**79 988**	**-**	**-**	**79 988**	**79 988**	**-**	**100,0%**	**102 988**	**102 988**
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	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	79 988	-	-	79 988	79 988	-	100,0%	102 988	102 988
Public corporations	79 988	-	-	79 988	79 988	-	100,0%	102 988	102 988
Subsidies on products and production (pc)	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	79 988	-	-	79 988	79 988	-	100,0%	102 988	102 988
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	**-**	**1 000**	**-**	**1 000**	**1 000**	**-**	**100,0%**	**-**	**-**
	92 956	**-**	**(4 700)**	**88 256**	**86 792**	**1 464**	**98,3%**	**111 474**	**107 255**

Programme 4: BUSINESS REGULATION AND GOVERNANCE

	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. REGULATION SERVICES	10 623	-	(600)	10 023	10 535	(512)	105,1%	14 745	14 734
2. CONSUMER PROTECTION	18 183	-	(630)	17 553	15 080	2 473	85,9%	13 088	13 070
3. LIQUOR REGULATION	18 512	-	-	18 512	15 788	2 724	85,3%	12 796	12 759
4. GAMBLING AND BETTING	76 216	-	-	76 216	76 216	-	100,0%	76 216	76 216
	123 534	**-**	**(1 230)**	**122 304**	**117 619**	**4 685**	**96,2%**	**116 845**	**116 779**
Economic classification									
Current payments	**47 317**	**-**	**(1 230)**	**46 087**	**41 402**	**4 685**	**89,8%**	**40 629**	**40 563**
Compensation of employees	29 735	-	(630)	29 105	26 529	2 576	91,1%	23 299	23 279
Salaries and wages	25 293	-	(630)	24 663	22 526	2 137	91,3%	19 563	19 551
Social contributions	4 442	-	-	4 442	4 003	439	90,1%	3 736	3 728
Goods and services	17 582	-	(600)	16 982	14 873	2 109	87,6%	17 330	17 284
Administrative fees	479	35	-	514	338	176	65,8%	120	114
Advertising	924	(50)	-	874	520	354	59,5%	132	130
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1 150	(4)	-	1 146	812	334	70,9%	1 587	1 586
Communication (G&S)	2 818	(50)	-	2 768	1 798	970	65,0%	1 825	1 822
Computer services	338	100	-	438	214	224	48,9%	207	207
Consultants: Business and advisory services	69	-	-	69	5	64	7,2%	85	85
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	10	-	-	10	6	4	60,0%	9	8
Contractors	-	2	-	2	2	-	100,0%	30	30
Agency and support / outsourced services	5 714	-	(600)	5 114	5 995	(881)	117,2%	8 261	8 260
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	-	-	-	-	-
Inventory: Food and food supplies	12	-	-	12	8	4	66,7%	-	-
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	-	-	20	5	15	25,0%	-	-
Consumable supplies	169	(60)	-	109	1	108	0,9%	10	10
Consumable: Stationery, printing and office supplies	1 092	(170)	-	922	743	179	80,6%	959	955
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	200	-	-	200	-	200	-	75	74
Travel and subsistence	4 016	134	-	4 150	4 065	85	98,0%	3 808	3 797
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	-	-	-	-	103	(103)	-	40	35
Venues and facilities	531	60	-	591	237	354	40,1%	182	171
Rental and hiring	40	3	-	43	21	22	48,8%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**76 217**	**-**	**-**	**76 217**	**76 217**	**-**	**100,0%**	**76 216**	**76 216**
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	76 216	-	-	76 216	76 216	-	100,0%	76 216	76 216
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	76 216	-	-	76 216	76 216	-	100,0%	76 216	76 216
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	-	-	1	1	-	100,0%	-	-
Social benefits	1	-	-	1	1	-	100,0%	-	-
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	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	123 534	**-**	**(1 230)**	**122 304**	**117 619**	**4 685**	**96,2%**	**116 845**	**116 779**

Programme 5: ECONOMIC PLANNING

	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. POLICY AND PLANNING	6 399	(100)	(1 108)	5 191	4 874	317	93,9%	7 566	4 400
2. RESEARCH AND DEVELOPMENT	7 574	100	-	7 674	7 165	509	93,4%	3 911	3 668
	13 973	**-**	**(1 108)**	**12 865**	**12 039**	**826**	**93,6%**	**11 477**	**8 068**
Economic classification									
Current payments	**13 973**	**(2 356)**	**(1 108)**	**10 509**	**9 692**	**817**	**92,2%**	**11 367**	**7 962**
Compensation of employees	8 720	-	-	8 720	8 207	513	94,1%	4 429	4 354
Salaries and wages	7 738	-	-	7 738	7 217	521	93,3%	3 634	3 564
Social contributions	982	-	-	982	990	(8)	100,8%	795	790
Goods and services	5 253	(2 356)	(1 108)	1 789	1 485	304	83,0%	6 938	3 608
Administrative fees	214	(172)	-	42	35	7	83,3%	40	39
Advertising	-	-	-	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-	-	20	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	464	(285)	(150)	29	18	11	62,1%	262	202
Communication (G&S)	239	(175)	-	64	97	(33)	151,6%	375	338
Computer services	135	(135)	-	-	-	-	-	54	-
Consultants: Business and advisory services	875	(257)	(618)	-	-	-	-	837	725
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	500	(285)	-	215	215	-	100,0%	2 020	-
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	159	(6)	(150)	3	1	2	33,3%	152	4
Consumable: Stationery, printing and office supplies	236	(236)	-	-	-	-	-	226	-
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	-	-	-	133	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 943	(544)	(190)	1 209	924	285	76,4%	2 366	2 024
Training and development	-	-	-	-	-	-	-	-	-
Operating payments	215	(215)	-	-	-	-	-	136	-
Venues and facilities	273	(46)	-	227	195	32	85,9%	317	276
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**110**	**106**
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	110	106
Social benefits	-	-	-	-	-	-	-	110	106
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	**-**	**2 356**	**-**	**2 356**	**2 347**	**9**	**99,6%**	**-**	**-**
	13 973	**-**	**(1 108)**	**12 865**	**12 039**	**826**	**93,6%**	**11 477**	**8 068**

Programme 6: ENVIRONMENTAL 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. ENVIRONMENTAL POLICY, PLANNING AND COORDINATION	40 177	(561)	-	39 616	33 843	5 773	85,4%	11 247	9 995
2. COMPLIANCE AND ENFORCEMENT	-	-	-	-	-	-	-	-	-
3. ENVIRONMENTAL QUALITY MANAGEMENT	43 635	(8 114)	-	35 521	37 483	(1 962)	105,5%	65 177	64 610
4. BIODIVERSITY MANAGEMENT	268 541	12 635	21 444	302 620	298 516	4 104	98,6%	276 680	275 474
5. ENVIRONMENTAL EMPOWERMENT SERVICES	60 854	(3 960)	-	56 894	37 768	19 126	66,4%	69 048	64 484
	413 207	**-**	**21 444**	**434 651**	**407 610**	**27 041**	**93,8%**	**422 152**	**414 563**

	Adjusted Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Economic classification									
Current payments	**148 600**	**(8 505)**	**-**	**140 095**	**129 076**	**11 019**	**92,1%**	**120 117**	**116 693**
Compensation of employees	99 604	(5 905)	-	93 699	87 079	6 620	92,9%	89 434	86 491
Salaries and wages	79 836	(5 905)	-	73 931	73 837	94	99,9%	75 132	73 522
Social contributions	19 768	-	-	19 768	13 242	6 526	67,0%	14 302	12 969
Goods and services	48 996	(2 600)	-	46 396	41 997	4 399	90,5%	30 683	30 202
Administrative fees	1 240	370	-	1 610	1 254	356	77,9%	306	206
Advertising	1 213	(100)	-	1 113	913	200	82,0%	53	52
Minor assets	-	-	-	-	-	-	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1 453	26	-	1 479	1 144	335	77,3%	707	668
Communication (G&S)	1 519	(100)	-	1 419	1 138	281	80,2%	998	928
Computer services	50	-	-	50	-	50	-	130	129
Consultants: Business and advisory services	7 502	(1 289)	-	6 213	5 979	234	96,2%	3 579	3 575
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	60	-	-	60	69	(9)	115,0%	20	8
Agency and support / outsourced services	14 985	(4 400)	-	10 585	10 279	306	97,1%	10 509	10 589
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	979	(700)	-	279	-	279	-	77	44
Inventory: Farming supplies	674	-	-	674	651	23	96,6%	294	294
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	48	-	-	48	-	48	-	-	-
Inventory: Learner and teacher support material	-	-	-	-	-	-	-	-	-
Inventory: Materials and supplies	337	(100)	-	237	97	140	40,9%	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas inventory interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	61	-	-	61	117	(56)	191,8%	702	701
Consumable supplies	2 073	440	-	2 513	1 357	1 156	54,0%	1 115	982
Consumable: Stationery, printing and office supplies	1 522	920	-	2 442	1 744	698	71,4%	826	800
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	488	2 500	-	2 988	2 585	403	86,5%	-	-
Transport provided: Departmental activity	232	-	-	232	266	(34)	114,7%	279	279
Travel and subsistence	12 122	(167)	-	11 955	13 050	(1 095)	109,2%	10 412	10 280
Training and development	100	-	-	100	37	63	37,0%	-	-
Operating payments	655	-	-	655	-	655	-	130	129
Venues and facilities	1 088	90	-	1 178	830	348	70,5%	173	168
Rental and hiring	595	(90)	-	505	487	18	96,4%	373	370
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**240 087**	**11 005**	**21 444**	**272 536**	**272 536**	**-**	**100,0%**	**254 427**	**254 379**
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	239 844	11 005	21 444	272 293	272 293	-	100,0%	252 744	252 744
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	239 844	11 005	21 444	272 293	272 293	-	100,0%	252 744	252 744
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	243	-	-	243	243	-	100,0%	1 683	1 635
Social benefits	243	-	-	243	243	-	100,0%	870	823
Other transfers to households	-	-	-	-	-	-	-	813	812
Payments for capital assets	**24 520**	**(2 500)**	**-**	**22 020**	**5 998**	**16 022**	**27,2%**	**47 608**	**43 491**
Buildings and other fixed structures	24 520	(2 500)	-	22 020	5 998	16 022	27,2%	40 608	37 352
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	24 520	(2 500)	-	22 020	5 998	16 022	27,2%	40 608	37 352
Machinery and equipment	-	-	-	-	-	-	-	7 000	6 139
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	-	-	-	-	-	-	-	7 000	6 139
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-
Payment for financial assets	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	413 207	**-**	**21 444**	**434 651**	**407 610**	**27 041**	**93,8%**	**422 152**	**414 563**

Programme 7: TOURISM

	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. TOURISM PLANNING	18 478	(852)	-	17 626	14 684	2 942	83,3%	16 405	15 154
2. TOURISM SECTOR AND TRANSFORMATION	3 974	852	-	4 826	4 312	514	89,3%	10 479	5 624
3. TOURISM GROWTH AND DEVELOPMENT	38 979	-	(940)	38 039	20 426	17 613	53,7%	37 879	37 750
	61 431	**-**	**(940)**	**60 491**	**39 422**	**21 069**	**65,2%**	**64 763**	**58 528**
Economic classification									
Current payments	**33 184**	**-**	**(940)**	**32 244**	**30 935**	**1 309**	**95,9%**	**36 401**	**30 176**
Compensation of employees	17 647	-	-	17 647	16 313	1 334	92,4%	23 665	17 575
Salaries and wages	15 125	-	-	15 125	14 121	1 004	93,4%	20 751	15 540
Social contributions	2 522	-	-	2 522	2 192	330	86,9%	2 914	2 035
Goods and services	15 537	-	(940)	14 597	14 622	(25)	100,2%	12 736	12 601
Administrative fees	710	292	-	1 002	924	78	92,2%	638	626
Advertising	411	143	-	554	737	(183)	133,0%	215	211
Minor assets	17	-	-	17	-	17	-	-	-
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	1 244	(180)	-	1 064	954	110	89,7%	1 196	1 172
Communication (G&S)	149	-	-	149	144	5	96,6%	249	227
Computer services	8	-	-	8	-	8	-	-	-
Consultants: Business and advisory services	1 253	(63)	-	1 190	1 111	79	93,4%	1 892	1 890
Infrastructure and planning services	-	-	-	-	-	-	-	342	341
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	223	688	-	911	811	100	89,0%	115	324
Agency and support / outsourced services	3 060	-	(940)	2 120	2 669	(549)	125,9%	2 148	2 133
Entertainment	-	-	-	-	-	-	-	267	-
Fleet services (including government motor transport)	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and accessories	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	60	7	-	67	66	1	98,5%	-	-
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	221	10	-	231	31	200	13,4%	424	422
Consumable: Stationery, printing and office supplies	426	(109)	-	317	85	232	26,8%	364	362
Operating leases	-	-	-	-	-	-	-	-	-
Property payments	-	-	-	-	683	(683)	-	-	-
Transport provided: Departmental activity	1 197	(31)	-	1 166	676	490	58,0%	497	483
Travel and subsistence	3 790	36	-	3 826	3 832	(6)	100,2%	3 200	3 182
Training and development	2 088	(1 327)	-	761	760	1	99,9%	1 024	1 023
Operating payments	-	-	-	-	-	-	-	-	-
Venues and facilities	666	510	-	1 176	1 135	41	96,5%	152	194
Rental and hiring	14	24	-	38	4	34	10,5%	13	11
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest (Incl. interest on unitary payments (PPP))	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**115**	**105**
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	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	115	105
Social benefits	-	-	-	-	-	-	-	115	105
Other transfers to households	-	-	-	-	-	-	-	-	-
Payments for capital assets	**28 247**	**-**	**-**	**28 247**	**8 487**	**19 760**	**30,0%**	**28 247**	**28 247**
Buildings and other fixed structures	28 247	-	-	28 247	8 487	19 760	30,0%	28 247	28 247
Buildings	28 247	-	-	28 247	8 487	19 760	30,0%	28 247	28 247
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	-	-	-	-	-	-	-	-	-
	61 431	**-**	**(940)**	**60 491**	**39 422**	**21 069**	**65,2%**	**64 763**	**58 528**

NORTH WEST: ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION AND TOURISM
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 Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
ADMINISTRATION	199 226	184 552	14 674	7%
INTEGRATED ECONOMIC DEVELOPMENT SERVICE	69 126	61 088	8 038	12%
TRADE AND SECTOR DEVELOPMENT	88 256	86 792	1 464	2%
BUSINESS REGULATION AND GOVERNANCE	122 304	117 619	4 685	4%
ECONOMIC PLANNING	12 865	12 039	826	6%
ENVIRONMENTAL SERVICES	434 651	407 610	27 041	6%
TOURISM	60 491	39 422	21 069	35%

ADMINISTRATION: The reason for variance is due to advertised vacant posts that were not filled at year end. Unspent funds to be surrendered to Provincial Treasury.

INTEGRATED ECONOMIC DEVELOPMENT SERVICE: The underspending is due to the unpaid invoices for Business Rescue and Incubation hubs amounting to R5 900 000. There was further underspending in the item of Inventory Assets for Distribution earmarked for Empowerment Fund.

TRADE AND SECTOR DEVELOPMENT: None

BUSINESS REGULATION AND GOVERNANCE: The variance is due to the advertised posts that were not filled as at 31 March 2025.

ECONOMIC PLANNING: The variance is due to the advertised posts that were not filled as at 31 March 2025.

ENVIRONMENTAL SERVICES: The variance is due to the advertised posts that were not filled as at 31 March 2025. Further, underspending in Building and Other Fixed Structure due to the delay in finalisation of current projects that are at an advanced stage.

TOURISM: Underspending was in Building and Other fixed Structure due to the termination of the Contractor at Taung Hotel School. The replacement contractor will be appointed in the new financial year.

(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		274 012	253 397	20 615	8%
Goods and services		202 240	183 360	18 880	9%
Interest and rent on land		58	38	20	34%
Transfers and subsidies					
Provinces and municipalities		80	62	18	23%
Departmental agencies and accounts		348 573	348 539	34	0%
Higher education institutions					
Public corporations and private enterprises		79 988	79 988	-	0%
Foreign governments and international organisations					
Non-profit institutions					
Households		2 322	661	1 661	72%
Payments for capital assets					
Buildings and other fixed structures		50 267	14 485	35 782	71%
Machinery and equipment		6 550	5 779	771	12%
Heritage assets					
Specialised military assets					
Biological assets					
Land and subsoil assets					
Software and other intangible assets					
Payments for financial assets		22 829	22 813	16	0,07%

None

4,3 Per conditional grant

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Only show the conditional grants applicable to the department				
Expanded Public Works Programme Incentive Grant	3 112	3 111	1	0,03%

None

NORTH WEST: ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION AND TOURISM
Statement of Financial Performance

	Note	2024/25 R'000	2023/24 R'000
REVENUE			
Annual appropriation	1	986 919	1 017 442
Statutory appropriation	2	-	-
Departmental revenue	3	-	-
NRF Receipts		-	-
Aid assistance		-	-
TOTAL REVENUE		**986 919**	**1 017 442**
EXPENDITURE			
Current expenditure			
Compensation of employees	5	253 397	241 754
Goods and services	6	183 560	200 492
Interest and rent on land	7	38	15
Aid assistance	4	-	-
Total current expenditure		**436 995**	**442 261**
Transfers and subsidies			
Transfers and subsidies	9	429 250	452 716
Aid assistance	4	-	-
Total transfers and subsidies		**429 250**	**452 716**
Expenditure for capital assets			
Tangible assets	10	20 064	85 968
Intangible assets	10	-	-
Total expenditure for capital assets		**20 064**	**85 968**
Unauthorised expenditure approved without funding		-	-
Payments for financial assets	8	22 813	-
TOTAL EXPENDITURE		**909 122**	**980 945**
SURPLUS/(DEFICIT) FOR THE YEAR		**77 797**	**36 497**
Reconciliation of Net Surplus/(Deficit) for the year			
Voted Funds		77 797	36 497
Annual appropriation		77 796	36 495
Statutory Appropriation			-
Conditional grants		1	2
Departmental revenue and NRF Receipts	19	-	-
Aid assistance	4	-	-
Capitalisation reserve			-
SURPLUS/(DEFICIT) FOR THE YEAR		**77 797**	**36 497**

NORTH WEST: ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION AND TOURISM
Statement of Financial Position

	Note	2024/25 R'000	2023/24 R'000
ASSETS			
Current Assets		**80 096**	**48 911**
Cash and cash equivalents	11	77 371	40 887
Other financial assets	12	-	-
Prepayments and advances	13	2 377	4 733
Receivables	14	348	3 291
Loans	16	-	-
Aid assistance prepayments	4	-	-
Aid assistance receivable	4	-	-
Non-Current Assets		**-**	**-**
Investments	15	-	-
Prepayments and advances	13	-	-
Receivables	14	-	-
Loans	16	-	-
Other financial assets	12	-	-
TOTAL ASSETS		**80 096**	**48 911**
LIABILITIES			
Current Liabilities		**80 071**	**48 911**
Voted funds to be surrendered to the Revenue Fund	17	77 797	36 495
Statutory Appropriation to be surrendered to the Revenue Fund	18	-	-
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	19	2 070	11 254
Bank overdraft	20	-	-
Payables	21	204	1 162
Aid assistance repayable	4	-	-
Aid assistance unutilised	4	-	-
Non-Current Liabilities			
Payables	22	-	-
TOTAL LIABILITIES		**80 071**	**48 911**
NET ASSETS		**25**	**-**
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		25	-
Retained funds		-	-
Revaluation reserves		-	-
Unauthorised expenditure		-	-
TOTAL		**25**	**-**
		Well done, Pos balances	**Well done, Pos balances**

NORTH WEST: ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION AND TOURISM

Cash Flow Statement

	Note	2024/25 R'000	2023/24 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		**1 105 351**	**1 140 571**
Annual appropriated funds received	1,1	986 919	1 017 442
Statutory appropriated funds received	2	-	-
Departmental revenue received	3	118 432	123 129
Interest received	3,3	-	-
NRF Receipts		-	-
Aid assistance received	4	-	-
Net (increase)/ decrease in working capital		4 341	-1 816
Surrendered to Revenue Fund		-164 111	-138 656
Surrendered to RDP Fund/Donor		-	-
Current payments		-436 957	-438 421
Interest paid	7	-38	-15
Payments for financial assets	8	-22 813	-
Transfers and subsidies paid		-429 250	-452 716
Net cash flow available from operating activities	23	**56 523**	**108 947**
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	10	-20 064	-89 793
Proceeds from sale of capital assets	3,4	-	-
(Increase)/ decrease in loans	16	-	-
(Increase)/ decrease in investments	15	-	-
(Increase)/ decrease in other financial assets	12	-	-
(Increase)/decrease in non-current receivables	14		-
(Increase)/decrease in non-current prepayments and advances	13		-
Net cash flows from investing activities		**-20 064**	**-89 793**
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/ (decrease) in net assets		25	-
Increase/ (decrease) in non-current payables	22	-	-
Net cash flows from financing activities		**25**	**-**
Net increase/ (decrease) in cash and cash equivalents		36 484	19 154
Cash and cash equivalents at beginning of period		40 887	21 733
Unrealised gains and losses within cash and cash equivalents			-
Cash and cash equivalents at end of period	24	**77 371**	**40 887**

NORTH WEST: ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION AND TOURISM

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		-	-
Transfers		**25**	**-**
Recoverable revenue written off	8,3		-
Debts revised		25	-
Debts recovered (included in departmental receipts)			-
Debts raised			-
Closing balance		**25**	**-**
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		**25**	**-**

NORTH WEST: ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION AND TOURISM
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.
5	**Comparative information**
5,1	**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.
5,2	**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.
6	**Revenue**
6,1	**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.
6,2	**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.
6,3	**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.
7	**Expenditure**
7,1	**Compensation of employees**
7.1.1	**Salaries and wages** ***[Expenditure]*** Salaries and wages are recognised in the statement of financial performance on the date of payment.
7.1.2	**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.
7,2	**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.

7,3	**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.
7,4	**Leases**
7.4.1	**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.
7.4.2	**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.
8	**Aid assistance**
8,1	**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.
9	**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.
10	**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 and services are received. Prepayments and advances are expensed in line with Departmental Standard Operating Procedure.
11	**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.
12	**Payables** ***[General Departmental Assets and Liabilities]*** Payables recognised in the statement of financial position are recognised at cost.
13	**Capital assets**
13,1	**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.
13,2	**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. *[Add this sentence on biological assets if the department has elected to revalue its biological assets at reporting date]* Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.

13,3	**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.
13,4	**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.
14	**Provisions and contingents**
14,1	**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.
14,2	**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.
14,3	**Capital commitments** ***[Provisions and Contingents]*** Capital commitments are recorded at cost in the notes to the financial statements.
15	**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.
16	**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.
17	**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.
18	**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.

19	**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.
20	**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.
21	**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.
22	**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.
23	**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.

NORTH WEST: ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION AND TOURISM
Notes to the Annual Financial Statements

1

		2024/25			2023/24		
1,1	**Annual Appropriation**	**Final Budget R'000**	**Actual Funds Received R'000**	**Funds not requested/ not received R'000**	**Final Budget R'000**	**Appropriation Received R'000**	**Funds not requested/ not received R'000**
	Programmes						
1)	ADMINISTRATION	199 226	199 226	-	193 543	193 543	-
2)	INTEGRATED ECONOMIC DEVELOPMENT SERVICE	69 126	69 126	-	97 188	97 188	-
3)	TRADE AND SECTOR DEVELOPMENT	88 256	88 256	-	111 474	111 474	-
4)	BUSINESS REGULATION AND GOVERNANCE	122 304	122 304	-	116 845	116 845	-
5)	ECONOMIC PLANNING	12 865	12 865	-	11 477	11 477	-
6)	ENVIRONMENTAL SERVICES	434 651	434 651	-	422 152	422 152	-
7)	TOURISM	60 491	60 491	-	64 763	64 763	-
	Total	**986 919**	**986 919**	**-**	**1 017 442**	**1 017 442**	**-**

Provide an explanation for funds not requested/not received

All funds were requested and received as at 31 March 2025.

		Note	2024/25 R'000	2023/24 R'000
1,2	**Conditional grants****			
	Total grants received	45	3 112	2 244
	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)*

Conditional Grant is for the Expanded Public Works Incentive Grant for Provinces

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

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
3	**Departmental Revenue**			
	Tax revenue		108 399	113 459
	Sales of goods and services other than capital assets	3,1	4 459	4 270
	Fines, penalties and forfeits	3,2	5 572	5 260
	Interest, dividends and rent on land	3,3	-	-
	Sales of capital assets	3,4	-	-
	Transactions in financial assets and liabilities	3,5	2	140
	Transfers received	3,6	-	-
	Total revenue collected		**118 432**	**123 129**
	Less: Own revenue included in appropriation	19	118 432	123 129
	Departmental revenue collected		**-**	**-**

Include discussion where deemed relevant

		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		4 459	4 270
	Sales by market establishment		-	-
	Administrative fees		4 262	4 076
	Other sales		197	194
	Sales of scrap, waste and other used current goods		-	-
	Total		**4 459**	**4 270**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
3,2	**Fines, penalties and forfeits**	3		
	Fines		5 572	5 260
	Penalties		-	-
	Forfeits		-	-
	Total		**5 572**	**5 260**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
3,3	**Interest, dividends and rent on land**	3		
	Interest		-	-
	Dividends		-	-
	Rent on land		-	-
	Total		**-**	**-**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
3,4	**Sales of capital assets**	3		
	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		**-**	**-**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
3,5	**Transactions in financial assets and liabilities**	3		
	Loans and advances		-	-
	Receivables		-	140
	Forex gain		-	-
	Other Receipts including Recoverable Revenue		2	-
	Gains on GFECRA		-	-
	Total		**2**	**140**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
3,6	**Transfers received**	3		
	Other governmental units		-	-
	Higher education institutions		-	-
	Foreign governments		-	-
	International organisations		-	-
	Public corporations and private enterprises		-	-
	Households and non-profit institutions		-	-
	Total		**-**	**-**

Include discussion where deemed relevant

		Note	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)	ANNEXURE 1H		
	Gifts		-	-
	Donations		-	-
	Sponsorships		-	-
	Total		**-**	**-**

Include discussion where deemed relevant

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	-	-	-	-

Include discussion where deemed relevant

	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		-	-

Include discussion where deemed relevant

	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		-	-

Include discussion where deemed relevant

	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			-

Include discussion where deemed relevant

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	-	-	-	-

Include discussion where deemed relevant

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	-	-	-	-	-

Include discussion where deemed relevant

		Note		2023/24
				R'000
4,3	**Prior period error**			
	Nature of prior period error			
	Relating to 20WW/XX (affecting the opening balance)			-
	Relating to 2023/24			-
	Total prior period errors			-

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
4,4	**Aid assistance expenditure per economic classification**			
	Current		-	-
	Capital	10	-	-
	Transfers and subsidies		-	-
	Total aid assistance expenditure		-	-

Include discussion where deemed relevant

			2024/25 R'000	2023/24 R'000
4,5	**Aid assistance received in kind (not included in the main note)**	ANNEXURE 1I		
	List aid assistance received in kind			
				-
				-
				-
	Total aid assistance received in kind		-	-

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
5	**Compensation of Employees**			
5,1	**Salaries and wages**			
	Basic salary		176 571	167 878
	Performance award		13	-
	Service Based		341	461
	Compensative/circumstantial		722	2 948
	Periodic payments		-	-
	Other non-pensionable allowances		37 302	34 158
	Total		**214 949**	**205 445**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
5,2	**Social Contributions**			
	Employer contributions			
	Pension		23 074	21 916
	Medical		15 145	14 059
	UIF		-	-
	Bargaining council		51	49
	Official unions and associations		-	-
	Insurance		178	285
	Total		**38 448**	**36 309**
	Total compensation of employees		**253 397**	**241 754**
	Average number of employees		403	411

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
6	**Goods and services**			
	Administrative fees		4 635	2 641
	Advertising		3 646	6 710
	Minor assets	6,1	285	95
	Bursaries (employees)		646	1 082
	Catering		4 924	5 803
	Communication		7 378	6 976
	Computer services	6,2	1 610	2 724
	Consultants: Business and advisory services		7 824	7 223
	Infrastructure and planning services		-	341
	Laboratory services		-	-
	Scientific and technological services		-	-
	Legal services		3 120	1 429
	Contractors		2 045	1 609
	Agency and support / outsourced services		34 407	44 125
	Entertainment		-	-
	Audit cost – external	6,3	7 870	7 761
	Fleet services		6 418	6 694
	Inventories	6,4	9 386	14 903
	Consumables	6,5	8 880	8 820
	Housing		-	-
	Operating leases		18 195	21 616
	Property payments	6,6	21 244	19 570
	Rental and hiring		517	425
	Transport provided as part of the departmental activities		1 493	1 343
	Travel and subsistence	6,7	32 459	32 106
	Venues and facilities		4 389	2 208
	Training and development		1 682	4 031
	Other operating expenditure	6,8	507	257
	Total		**183 560**	**200 492**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
6,1	**Minor assets**	6		
	Tangible capital assets		**285**	**95**
	Buildings and other fixed structures		-	-
	Biological assets		-	-
	Heritage assets		-	-
	Machinery and equipment		285	95
	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		**285**	**95**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
6,2	**Computer services**	6		
	SITA computer services		222	255
	External computer service providers		1 388	2 469
	Total		**1 610**	**2 724**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
6,3	**Audit cost – external**	6		
	Regularity audits		7 870	7 761
	Performance audits		-	-
	Investigations		-	-
	Environmental audits		-	-
	Computer audits		-	-
	Total		**7 870**	**7 761**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
6,4	**Inventories**	6		
	Clothing material and accessories		-	44
	Farming supplies		717	294
	Food and food supplies		8	-
	Fuel, oil and gas		-	-
	Learning and teaching support material		-	-
	Materials and supplies		361	-
	Medical supplies		-	-
	Medicine		-	-
	Medsas inventory interface		-	-
	Other supplies	6.4.1	8 300	14 565
	Total		**9 386**	**14 903**

		Note	2024/25 R'000	2023/24 R'000
6.4.1	**Other Supplies**			
	Ammunition and security supplies		-	-
	Assets for distribution		8 300	14 565
	Machinery and equipment		8 300	13 864
	School furniture		-	-
	Sports and recreation		-	-
	Library material		-	-
	Other assets for distribution		-	701
	Other		-	-
	Total	6,4	**8 300**	**14 565**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
6,5	**Consumables**	6		
	Consumable supplies		4 005	4 851
	Uniform and clothing		770	-
	Household supplies		2 730	1 372
	Building material and supplies		-	-
	Communication accessories		15	-
	IT consumables		59	-
	Other consumables		431	3 479
	Stationery, printing and office supplies		4 875	3 969
	Total		**8 880**	**8 820**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
6,6	**Property payments**	6		
	Municipal services		715	466
	Property management fees		1 132	3 825
	Property maintenance and repairs		-	-
	Other		19 397	15 279
	Total		**21 244**	**19 570**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
6,7	**Travel and subsistence**	6		
	Local		28 737	32 001
	Foreign		3 722	105
	Total		**32 459**	**32 106**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
6,8	**Other operating expenditure**	6		
	Professional bodies, membership and subscription fees		396	-
	Resettlement costs		103	35
	Other		8	222
	Total		**507**	**257**

Include discussion where deemed relevant

		2024/25 R'000	2023/24 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	**-**	**-**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
7	**Interest and Rent on Land**			
	Interest paid		38	15
	Rent on land		-	-
	Total		**38**	**15**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 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	3	-
	Forex losses	8,5	-	-
	Debt take overs		22 810	-
	Losses on GFECRA		-	-
	Total		**22 813**	**-**

Included in the above is an amount of R22 809 632.88 paid to for the audit fees of NWDC, NWP&TB and Subsidiaries as a financial bail out. The amount will not be recovered.

		Note	2024/25 R'000	2023/24 R'000
8,1	**Other material losses**	8		
	Nature of other material losses			
	(Group major categories, but list material items)			
				-
				-
	Total		**-**	**-**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
8,2	**Other material losses written off**	8		
	Nature of losses			
	(Group major categories, but list material items)			
				-
				-
				-
	Total		**-**	**-**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
8,3	**Debts written off**	8		
	Nature of debts written off			
	(Group major categories, but list material items: (debt written off relating to irregular expenditure, debt written			
	Irregular expenditure written off			
				-
				-
	Total		-	-
	Recoverable revenue written off			
				-
				-
				-
	Total		-	-
	Other debt written off			
			3	-
				-
				-
	Total		3	-
	Total debt written off		**3**	**-**

Include discussion where deemed relevant

	Note	2024/25 R'000	2023/24 R'000
8,4 Details of theft	8		
Nature of theft			
(Group major categories, but list material items)			
			-
			-
Total		-	-

Include discussion where deemed relevant

	Note	2024/25 R'000	2023/24 R'000
8,5 Forex losses	8		
Nature of losses			
(Group major categories, but list material items)			
			-
			-
			-
Total		-	-

Include discussion where deemed relevant

	Note	2024/25 R'000	2023/24 R'000
9 Transfers and Subsidies			
Provinces and municipalities	46, 47	62	37
Departmental agencies and accounts	ANNEXURE 1B	348 539	328 960
Higher education institutions	ANNEXURE 1C	-	-
Foreign governments and international organisations	ANNEXURE 1E	-	-
Public corporations and private enterprises	ANNEXURE 1D	79 988	119 988
Non-profit institutions	ANNEXURE 1F	-	-
Households	ANNEXURE 1G	661	3 731
Total		**429 250**	**452 716**

Include discussion where deemed relevant

	Note	2024/25 R'000	2023/24 R'000
9,1 Gifts, donations and sponsorships made in kind (not included in the main note)			
	ANNEXURE 1J		
Gifts		-	-
Donations		-	-
Sponsorships		-	-
Total		-	-

Include discussion where deemed relevant

	Note	2024/25 R'000	2023/24 R'000
10 Expenditure for capital assets			
Tangible capital assets		**20 064**	**85 968**
Buildings and other fixed structures		14 485	69 774
Heritage assets		-	-
Machinery and equipment		5 579	16 194
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		**20 064**	**85 968**

Include discussion where deemed relevant

The following amounts have been included as project costs in Expenditure for capital assets:	2024/25	2023/24
Compensation of employees		-
Goods and services		-
Total	-	-

10,1 Analysis of funds utilised to acquire capital assets - 2024/25

	Voted Funds	Aid assistance	TOTAL
	R'000	R'000	R'000
Tangible capital assets	**20 064**	**-**	**20 064**
Buildings and other fixed structures	14 485		**14 485**
Heritage assets			**-**
Machinery and equipment	5 579		**5 579**
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	**20 064**	**-**	**20 064**

Include discussion where deemed relevant

10,2 Analysis of funds utilised to acquire capital assets - 2023/24

	Voted Funds	Aid assistance	TOTAL
	R'000	R'000	R'000
Tangible capital assets	**85 968**	**-**	**85 968**
Buildings and other fixed structures	69 774	-	**69 774**
Heritage assets	-	-	**-**
Machinery and equipment	16 194	-	**16 194**
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	**85 968**	**-**	**85 968**

Include discussion where deemed relevant

	2024/25	2023/24
10,3 Finance lease expenditure included in Expenditure for capital assets	**R'000**	**R'000**
Tangible capital assets	-	97
Buildings and other fixed structures		-
Heritage assets		-
Machinery and equipment	-	97
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	**-**	**97**

Include discussion where deemed relevant

	Note	2024/25	2023/24
		R'000	**R'000**
11 Cash and Cash Equivalents			
Consolidated Paymaster General Account		77 389	40 887
Cash receipts		-	-
Disbursements		-18	-
Cash on hand		-	-
Investments (Domestic)		-	-
Investments (Foreign)		-	-
Total		**77 371**	**40 887**

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

Include discussion where deemed relevant

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

Include discussion where deemed relevant

	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	2 377	4 733
SOCPEN advances		-	-
Total		**2 377**	**4 733**
Analysis of Total Prepayments and advances			
Current Prepayments and advances		2 377	4 733
Non-current Prepayments and advances			-
Total		**2 377**	**4 733**

Include discussion where deemed relevant

13,1 Advances paid (Not expensed)

	Note	Balance as at 1 April 2024	Less: Amount expensed in current year	Add/Less: Other	Add: Current Year advances	Balance as at 31 March 2025
	13	R'000	R'000	R'000	R'000	R'000
National departments		-				-
Provincial departments		-				-
Public entities		4 733	-2 356			2 377
Other institutions		-				-
Total		**4 733**	**-2 356**	**-**	**-**	**2 377**

Include discussion where deemed relevant

	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
Advances paid (Not expensed)	*13*	R'000	R'000	R'000	R'000	R'000
National departments		-	-	-	-	-
Provincial departments		-	-	-	-	-
Public entities		-	-	-	4 733	4 733
Other institutions		-	-	-	-	-
Total		**-**	**-**	**-**	**4 733**	**4 733**

Include discussion where deemed relevant

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
	13	R'000	R'000	R'000	R'000	R'000
Listed by economic classification						
Goods and services		-				-
Interest and rent on land		-				-
Transfers and subsidies		-				-
Capital assets		-				-
Other		-				-
Total		**-**	**-**	**-**	**-**	**-**

Include discussion where deemed relevant

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

Include discussion where deemed relevant

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
Listed by economic classification				
Goods and services	-			-
Interest and rent on land	-			-
Transfers and subsidies	-			-
Capital assets	-			-
Other	-			-
Total	**-**	**-**	**-**	**-**

Include discussion where deemed relevant

	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
Prepayments (Expensed)	R'000	R'000	R'000	R'000	R'000
Listed by economic classification					
Goods and services	122	-122	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	**122**	**-122**	**-**	**-**	**-**

Include discussion where deemed relevant

13,4 Advances paid (Expensed) *("advances 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
National departments	-			-
Provincial departments	-			-
Public entities	18 665			18 665
Other institutions	19 010	-19 010		-
Total	**37 675**	**-19 010**	**-**	**18 665**

Include discussion where deemed relevant

	Balance as at 1 April 2023	Less: Received in the current year	Add/Less: Other	Add: Current Year advances	Amount as at 31 March 2024
Advances paid (Expensed)	R'000	R'000	R'000	R'000	R'000
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	19 837	-1 172	-	-	18 665
Other institutions	14 046	-14 046	-	19 010	19 010
Total	**33 883**	**-15 218**	**-**	**19 010**	**37 675**

An opening balance of R14 394 000 was corrected in the current financial year by reducing it with R348 000. The balance did not affect the closing bala

		Note	2024/25 Current R'000	2024/25 Non-current R'000	2024/25 Total R'000	2023/24 Current R'000	2023/24 Non-current R'000	2023/24 Total R'000
14	**Receivables**							
	Claims recoverable	14,1	308		308	3 254	-	3 254
	Trade receivables	14,2			-	-	-	-
	Recoverable expenditure	14,3			-	-	-	-
	Staff debt	14,4	40		40	37	-	37
	Other receivables	14,5			-	-	-	-
	Total		**348**	**-**	**348**	**3 291**	**-**	**3 291**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
14,1	**Claims recoverable**	14		
	National departments		2	2 494
	Provincial departments		42	-
	Foreign governments			-
	Public entities		264	748
	Private enterprises			-
	Higher education institutions			-
	Households and non-profit institutions			-
	Local governments		-	12
	Total		**308**	**3 254**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
14,2	**Trade receivables**	14		
	(Group major categories, but list material items)			
				-
				-
	Total		**-**	**-**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
14,3	**Recoverable expenditure**	14		
	(Group major categories, but list material items)			
				-
				-
	Total		**-**	**-**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
14,4	**Staff debt**	14		
	(Group major categories, but list material items)			
				-
				-
	Debt Account		40	37
				-
	Total		**40**	**37**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
14,5	**Other receivables**	14		
	(Group major categories, but list material items)			
	Unauthorised expenditure			-
	Irregular expenditure			-
	Fruitless and wasteful expenditure			-
				-
	Total		**-**	**-**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
14,6	**Impairment of receivables**			
	Estimate of impairment of receivables			-
	Total		**-**	**-**

Include discussion where deemed relevant

	Note	2024/25 R'000	2023/24 R'000
15 Investments			
Non-Current			
Shares and other equity			
(List investments at cost)			-
Total		-	-

	Note	2024/25 R'000	2023/24 R'000
Securities other than shares	Annex 2A		
(List investments at cost)			-
Total		-	-
Total non-current investments		-	-

	Note	2024/25 R'000	2023/24 R'000
Analysis of non current investments			
Opening balance		-	-
Additions in cash			-
Disposals for cash			-
Non-cash movements			-
Closing balance		-	-

Include discussion where deemed relevant

	Note	2024/25 R'000	2023/24 R'000
15,1 Impairment of investments			
Estimate of impairment of investments			-
Total		-	-

Include discussion where deemed relevant

	Note	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		-	-

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

Include discussion where deemed relevant

	Note	2024/25 R'000	2023/24 R'000
16,1 Impairment of loans			
Estimate of impairment of loans			-
Total		-	-

Include discussion where deemed relevant

	Note	2024/25 R'000	2023/24 R'000
17 Voted Funds to be surrendered to the Revenue Fund			
Opening balance		36 495	18 989
Prior period error	17,2		
As restated		36 495	18 989
Transfer from statement of financial performance (as restated)		77 797	36 497
Add: Unauthorised expenditure for current year			-
Voted funds not requested/not received	1,1	-	-
Transferred to retained revenue to defray excess expenditure (Parliament/Legislatures ONLY)	17,1		-
Paid during the year		-36 495	-18 991
Closing balance		**77 797**	**36 495**

Include discussion where deemed relevant

	Note	2024/25 R'000	2023/24 R'000
17,1 Voted funds/(Excess expenditure) transferred to the retained funds (Parliament/Legislatures ONLY)	17		
Opening balance			-
Transfer from the statement of financial performance			-
Transfer from Departmental Revenue to defray excess expenditure	19		-
Closing balance		-	-

Include discussion where deemed relevant

17,2 Prior period error	Note	2023/24 R'000
Nature of prior period error	17	
Relating to 20WW/XX (affecting the opening balance)		-
Relating to 2023/24		-
Total		-

Include discussion where deemed relevant

17,3 Reconciliation of unspent conditional grants	Note	2024/25 R'000	2023/24 R'000
Opening balance		2	-
Total conditional grants received	1,2	3 112	2 244
Total conditional grants spent		-3 111	-2 242
Unspent conditional grants to be surrendered		3	2
Less: Paid to the Provincial Revenue Fund by Provincial department		-2	
Approved for rollover			
Not approved for rollover		-2	
Closing balance		**1**	**2**

A prior period error of R2 242 000 spent on conditional grants for the 2023/24 was not disclosed in the previous financial year. An amount of R2 000 was surrendered to the Provincial Revenue Fund.

	Note	2024/25 R'000	2023/24 R'000
18 Statutory Appropriation to be surrendered to the Revenue Fund			
Opening balance		-	-
Prior period error	18,1		
As restated		-	-
Transfer from Statement of Financial Performance (as restated)		-	-
Statutory Appropriation not requested / not received	2	-	-
Paid during the year			-
Closing balance		-	-

Include discussion where deemed relevant

18,1 Prior period error	Note	2023/24 R'000
Nature of prior period error	18	
Relating to 20WW/XX (affecting the opening balance)		-
Relating to 2023/24		-
Total		-

Include discussion where deemed relevant

	Note	2024/25 R'000	2023/24 R'000
19 Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund			
Opening balance		11 254	7 790
Prior period error	19,1		
As restated		11 254	7 790
Transfer from Statement of Financial Performance (as restated)		-	-
Own revenue included in appropriation		118 432	123 129
Transfer from aid assistance	4		-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)	17,1		-
Paid during the year		-127 616	-119 665
Closing balance		**2 070**	**11 254**

Include discussion where deemed relevant

		Note		2023/24
				R'000
19,1	**Prior period error**			
	Nature of prior period error	19		
	Relating to 20WW/XX (affecting the opening balance)			-
	Relating to 2023/24			-
	Total			**-**

Include discussion where deemed relevant

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

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
21	**Payables - current**			
	Amounts owing to other entities		5	1 064
	Advances received	21,1	-	-
	Clearing accounts	21,2	130	81
	Other payables	21,3	69	17
	Total		**204**	**1 162**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
21,1	**Advances received**	21		
	National departments	Annex 8B	-	-
	Provincial departments	Annex 8B	-	-
	Public entities	Annex 8B	-	-
	Other institutions	Annex 8B	-	-
	Total		**-**	**-**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
21,2	**Clearing accounts**	21		
	(Identify major categories, but list material amounts)			
				-
				-
	SAL:INCOME TAX:CL		107	67
	SAL:UIF:CL		23	14
				-
				-
	Total		**130**	**81**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
21,3	**Other payables**	21		
	(Identify major categories, but list material amounts)			
	PAYBLE:ADV:P/DEPT:NW ADV ACC:CL		69	17
				-
				-
	Total		**69**	**17**

Include discussion where deemed relevant

			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	R'000
22	**Payables – non-current**						
	Amounts owing to other entities					-	-
	Advances received	22,1				-	-
	Other payables	22,2				-	-
	Total		**-**	**-**	**-**	**-**	**-**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
22,1	**Advances received**	22		
	National departments	Annex 8B	-	-
	Provincial departments	Annex 8B	-	-
	Public entities	Annex 8B	-	-
	Other institutions	Annex 8B	-	-
	Total		-	-

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
22,2	**Other payables**	22		
	(Identify major categories, but list material amounts)			
				-
	Total		-	-

Include discussion where deemed relevant

		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		77 797	36 497
	Add back non cash/cash movements not deemed operating activities		-21 274	72 450
	(Increase)/decrease in receivables		2 943	2 118
	(Increase)/decrease in prepayments and advances		2 356	-4 733
	(Increase)/decrease in other current assets			-
	Increase/(decrease) in payables – current		-958	799
	Proceeds from sale of capital assets			-
	Proceeds from sale of investments			-
	(Increase)/decrease in other financial assets		-	-
	Expenditure on capital assets		20 064	89 793
	Surrenders to Revenue Fund		-164 111	-138 656
	Surrenders to RDP Fund/Donor			-
	Voted funds not requested/not received		-	-
	Statutory Appropriation not requested/not received			-
	Own revenue included in appropriation		118 432	123 129
	Other non-cash items			-
	Net cash flow generated by operating activities		**56 523**	**108 947**

Include discussion where deemed relevant

		Note	2024/25 R'000	2023/24 R'000
24	**Reconciliation of cash and cash equivalents for cash flow purposes**			
	Consolidated Paymaster General account		77 389	40 887
	Fund requisition account		-	-
	Cash receipts		-	-
	Disbursements		-18	-
	Cash on hand		-	-
	Cash with commercial banks (Local)		-	-
	Cash with commercial banks (Foreign)		-	-
	Total		**77 371**	**40 887**

Include discussion where deemed relevant

			Note	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	1 173	1 223
	Intergovernmental payables		Annex 5		-
	Environmental rehabilitation liability		Annex 3B		-
	Other		Annex 3B		-
	Total			**1 173**	**1 223**

Claims against the Department with the balance of R1 173 000 [including R545 000 prior period error adjustment] has been disclosed using estimated settlement amount as there is uncertainty with the outcome of the litigation and the timing of any outflow from the Department.

25,2	Contingent assets		2024/25	2023/24
	Nature of contingent asset	*Note*	**R'000**	**R'000**
				-
				-
				-
	Total		**-**	**-**

reasons.

		Note	2024/25 R'000	2023/24 R'000
26	**Capital commitments**			
	Buildings and other fixed structures		6 145	64 340
	Heritage assets		6 134	17 715
	Machinery and equipment			-
	Intangible assets			-
	Total		**12 279**	**82 055**

Disclosure done in line with the requirements of the Standards.

The contract for Upgrade of Existing Taung Hotel School and Convention Centre amounting to R59 214 295.91 was terminated during the financial year and therefore resulted in a commitment of NIL as there is no contractual obligation. The disclosed Capital Commitments relates to Infrastructure projects at both Taung Skull Heritage Site and Taung Hotel School. An amount of R2 430 873.69 has been disclosed as a Provision and reduced the Commitment balance.

				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**	**Total**
	Goods and services	3 046	176	3 222	6 946
	Interest and rent on land			-	8 894
	Transfers and subsidies			-	-
	Capital assets			-	14
	Other			-	-
	Total	**3 046**	**176**	**3 222**	**15 854**

Listed by programme level	Note	2024/25 R'000	2023/24 R'000
Administration		1 781	5 696
Intergrated Economic Development Services		1 013	550
Trade and Sector Development		-	-
Business Regulation and Governance		128	9 092
Economic Planning		-	-
Environmental Service		237	200
Tourism		63	316
Total		**3 222**	**15 854**

Include reasons for material accruals

27,2	Payables not recognised		2024/25		2023/24
	Listed by economic classification	**30 days**	**30+ days**	**Total**	**Total**
		R'000	**R'000**	**R'000**	**R'000**
	Goods and services	1 122	2 293	3 415	1 078
	Interest and rent on land			-	-
	Transfers and subsidies			-	-
	Capital assets		110	110	-
	Other			-	-
	Total	**1 122**	**2 403**	**3 525**	**1 078**

Listed by programme level	Note	2024/25 R'000	2023/24 R'000
Administration		1 632	335
Intergrated Economic Development Services		170	318
Trade and Sector Development		-	-
Business Regulation and Governance		1 293	5
Economic Planning		-	-
Environmental Service		273	74
Tourism		157	346
Total		**3 525**	**1 078**

Include discussion where deemed relevant

***Included* in the above totals are the following:**	Note	2024/25 R'000	2023/24 R'000
Confirmed balances with departments	Annex 5	600	-
Confirmed balances with other government entities	Annex 5	1	-
Total		**601**	**-**

Include discussion where deemed relevant

	Note	2024/25 R'000	2023/24 R'000
28 Employee benefits			
Leave entitlement		14 516	13 219
Service bonus		7 324	6 986
Performance awards		-	-
Capped leave		8 210	7 912
Other		711	1 157
Total		**30 761**	**29 274**

1] At this stage the department is not able to reliably measure the long term portion of the long service awards amounting to R159 850.
2] Included in other above is the claims amounting to R192 257,18 and R359 180,02 relating to kilometer claims and S&T Claims respectively.
3] The amount of leave entitlement includes negative leave balances amounting to -R37 861,47
The reason for the negative leave are twofold. Firstly, the timing difference in the cut-off of the leave cycle which runs 01 January to 31 December, whereas the Financial Statements are prepared at 31 March. Secondly, employees receive their annual vacation credits pro-rata in January at the beginning of the cycle. These credits may be utilised immediately when available with no restriction on the number of days taken up to the limit of available credits. It means that an employee may take more than the accrual for Jan to March (AFS), or the period for IFS. The days taken in excess of the accrual are reflected as negative credits.
Had the negative leave balances been disclosed separately, the leave entitlement would have been disclosed at an amount of R14 554 254,94.

Included in the above totals are the following:	***Note***	2024/25 R'000	2023/24 R'000
Confirmed balances with departments	Annex 5	-	-
Confirmed balances with other government entities	Annex 5	-	-
Total		-	-

Include discussion where deemed relevant

29 Lease commitments

29,1 Operating leases

2024/25	Specialised 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			20 049	1 404	21 453
Later than 1 year and not later than 5 years				691	691
Later than five years					-
Total lease commitments	-	-	**20 049**	**2 095**	**22 144**

2023/24	Specialised 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	-	-	12 388	1 425	13 813
Later than 1 year and not later than 5 years	-	-	-	1 281	1 281
Later than five years	-	-	-	-	-
Total lease commitments	-	-	**12 388**	**2 706**	**15 094**

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

leaseback arrangement.

29,2 Finance leases **

2024/25	Specialised 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	-	-	-	-	-

2023/24	Specialised 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

Provide a general description of the material leasing arrangements

Provide a general discussion on any assets that are sub-leased (if any), indicating the nature of the asset and the lessee (occupant/user of the asset).

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

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

maintenance, sub-leasing and disposal)

leaseback arrangement.

29,3 Operating lease future revenue

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

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

	Note	2024/25	2023/24
		R'000	R'000
30 Accrued departmental revenue			
Tax revenue		12 419	7 816
Sales of goods and services other than capital assets			-
Fines, penalties and forfeits			-
Interest, dividends and rent on land		175	633
Sale of capital assets			-
Transactions in financial assets and liabilities			-
Transfers received			-
Other			-
Total		**12 594**	**8 449**

Include discussion where deemed relevant

	Note	2024/25	2023/24
		R'000	R'000
30,1 Analysis of accrued departmental revenue			
Opening balance		8 449	9 679
Less: Amounts received		8 449	10 035
Less: Services received in lieu of cash			-
Add: Amounts recorded		12 594	8 805
Less: Amounts written-off/reversed as irrecoverable			-
Less: Amounts transferred to receivables for recovery			-
Other (Specify)			-
Closing balance		**12 594**	**8 449**

Include discussion where deemed relevant

	Note	2024/25	2023/24
		R'000	R'000
30,2 Accrued department revenue written off			
Nature of losses			
(Group major categories, but list material items)			
			-
			-
Total		**-**	**-**

Include discussion where deemed relevant

	Note	2024/25	2023/24
		R'000	R'000
30,3 Impairment of accrued departmental revenue			
Estimate of impairment of accrued departmental revenue			-
Total		**-**	**-**

Include discussion where deemed relevant

	Note	2024/25	2023/24
		R'000	R'000
31 Unauthorised, Irregular and Fruitless and wasteful expenditure			
Unauthorised expenditure		-	-
Irregular expenditure		-	5 502
Fruitless and wasteful expenditure		45	21
Total		**45**	**5 523**

Information on any criminal or disciplinary steps taken as a result of unauthorised expenditure, irregular expenditure and fruitless and wasteful

Include discussion where deemed relevant

	Note	2024/25 R'000	2023/24 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		**-**	**-**

	Note	2024/25 R'000	2023/24 R'000
Payments made			
Compensation of employees			-
Goods and services			-
Interest and rent of land			-
Expenditure for capital assets			-
Payments for financial assets		22 810	-
Transfers and subsidies			-
Total		**22 810**	**-**

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

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

	Note	2024/25 R'000	2023/24 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			
List in kind goods and services between department and related party			
			-
			-
Total		**-**	**-**

List related party relationships and the nature thereof

Key Management personnel are related parties to the Department of Economic Development, Environment, Conservation and Tourism and close family of key management personnel are related parties to the department. All Provincial Departmental Public Entities are related parties as they are under common control of the MEC for the department as listed below, and that all transactions were in the normal cause of business and at arm's length. North West Gambling Board, North West Parks & Tourism Board and its subsidiary (Golden Leopard Resorts SOC Ltd) and North West Development Corporation and its subsidiaries (Kgama Wildlife SOC Ltd & Signal Development all 100% owned by NWDC). All the departments of the North West Provincial Government are related parties of the Department as they are under the common control of the same executive.

1] All transactions with an exception of payment amounting to R22 809 362,88 made on behalf of NWP&TB, NWDC and their Subsidiaries for audit fees were in the normal cause of business and at arms-length.
2] The costing relating to Key Management Personnel has been disclosed in Note 33

	2024/25 R'000	2023/24 R'000
33 Key management personnel		
Political office bearers (provide detail below)	2 348	2 166
Officials:		-
Accounting Officer	1 777	1 936
Chief Directors	10 083	7 754
		-
Family members of key management personnel	-	103
Total	**14 208**	**11 959**

	2024/25	2023/24
	R'000	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	-	-

Include discussion here where deemed relevant

34 Public Private Partnership

	Note	2024/25 R'000	2023/24 R'000
Concession fee received		-	-
Base fee received			-
Variable fee received			-
Other fees received… *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

Provide a summary of the significant terms of the agreement, along with the parties to the agreement, and the date of commencement thereof

Include discussion where deemed relevant

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

Include discussion here where deemed relevant

	Note	2024/25 R'000	2023/24 R'000
36 Provisions			
CONSTRUCTION OF TAUNG SKULL RESTURANT		362	-
POWERHOUSE FENCING AND BUILDING AT TAUNG HERITAGE SITE		272	-
ALTERATIONS AND ADDITIONS TO THE CHAPEL AT TAUNG SKULL		278	-
ALTERATIONS AND ADDITIONS TO THE MULTI PURPOSE HALL AT TAUNG SKULL		1 519	-
			-
Total		2 431	-

Include discussion here where deemed relevant

36,1 Reconciliation of movement in provisions - 2024/25

	Provision 1 R'000	Provision 2 R'000	Provision 3 R'000	Provision 4 R'000	Total provisions R'000
Opening balance	-	-	-	-	-
Increase in provision	362	272	278	1 519	2 431
Settlement of provision					-
Unused amount reversed					-
Reimbursement expected from third party					-
Change in provision due to change in estimation of inputs					-
Closing balance	362	272	278	1 519	2 431

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	-	-	-	-	-
Increase in provision	-	-	-	-	-
Settlement of provision	-	-	-	-	-
Unused amount reversed	-	-	-	-	-
Reimbursement expected from third party	-	-	-	-	-
Change in provision due to change in estimation of inputs	-	-	-	-	-
Closing balance	**-**	**-**	**-**	**-**	**-**

37 Non-adjusting events after reporting date

	2024/25
estimate cannot be made.	R'000
Total	**-**

Include discussion here where deemed relevant

38 Movable Tangible Capital Assets

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

	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	97		-	-	97
Heritage assets	97				97
MACHINERY AND EQUIPMENT	59 735		5 578	-	65 313
Transport assets	20 520		-	-	20 520
Computer equipment	16 809		4 306	-	21 115
Furniture and office equipment	7 088		1 069	-	8 157
Other machinery and equipment	15 318		203	-	15 521
SPECIALISED MILITARY ASSETS	-		-	-	-
Specialised military assets	-				-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-				-
FINANCE LEASE ASSETS	-		-	-	-
Finance lease assets	-				-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**59 832**	**-**	**5 578**	**-**	**65 410**

No disposals approved during the year under review.

Movable Tangible Capital Assets under investigation

	Number	Value
investigation:		R'000
Heritage assets		
Machinery and equipment	172	2 590
Specialised military assets		
Biological assets		

Assets under investigation is due to major assets not found on the floor during the verification exercise. The categories of assets not found is made up of those reported as losses, not found on the floor and those appearing on the asset register with unknown locations.
The investigation is currently still in progress.

38,1 Movement for 2023/24

MOVEMENT IN MOVABLE TANGIBLE 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
HERITAGE ASSETS	97	-	-	-	97
Heritage assets	97		-	-	97
MACHINERY AND EQUIPMENT	31 268	-	30 301	1 834	59 735
Transport assets	1 174		19 346	-	20 520
Computer equipment	14 017		3 956	1 164	16 809
Furniture and office equipment	6 447		670	29	7 088
Other machinery and equipment	9 630		6 329	641	15 318
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-		-	-	-
BIOLOGICAL ASSETS	-	-	-	-	-
Biological assets	-		-	-	-
FINANCE LEASE ASSETS	-	-	-	-	-
Finance lease assets	-		-	-	-
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	**31 365**	**-**	**30 301**	**1 834**	**59 832**

38.1.1 Prior period error

	Note	2023/24
		R'000
Nature of prior period error		
Relating to 2023/24 (affecting the opening balance)		-
Relating to 2023/24		**1 325**
Assets written-off (Disposals)		1 325
Total		**1 325**

Prior period error relates to assets written off during the 2023/24 financial year.

38,2 Minor assets

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

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	15 153	-	-	15 153
Value adjustments							-
Additions				285			285
Disposals							-
TOTAL MINOR CAPITAL ASSETS	**-**	**-**	**-**	**15 438**	**-**	**-**	**15 438**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets				-			-
Number of minor assets at cost				7 140			7 140
TOTAL NUMBER OF MINOR ASSETS	**-**	**-**	**-**	**7 140**	**-**	**-**	**7 140**

Minor Capital Assets under investigation

	Number	Value
Included in the above total of the minor capital assets per the asset register are assets that are under investigation:		**R'000**
Specialised military assets		
Intangible assets		
Heritage assets		
Machinery and equipment	538	1 024
Biological assets		

Minor Assets under investigation is due to those not found on the floor during the verification exercise. The categories of assets not found is made up of those reported as losses, not found on the floor and those appearing on the asset register with unknown locations.
The investigation is currently still in progress.

Minor assets

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

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	15 982	-	-	15 982
Prior period error	-	-	-	-	-	-	-
Additions	-	-	-	183	-	-	183
Disposals	-	-	-	1 012	-	-	1 012
TOTAL MINOR CAPITAL ASSETS	**-**	**-**	**-**	**15 153**	**-**	**-**	**15 153**

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	-	-	-	-
Number of minor assets at cost	-	-	-	7 493	-	-	7 493
TOTAL NUMBER OF MINOR ASSETS	**-**	**-**	**-**	**7 493**	**-**	**-**	**7 493**

Include discussion here where deemed relevant

38.2.1 Prior period error

	Note	2023/24
		R'000
Nature of prior period error		
Relating to 2023/24 (affecting the opening balance)		**87**
Minor assets included in Taung Skull Infrastructure		87
Relating to 2023/24		**-1 012**
Assets written-off (Disposals)		-1 012
Total		**-925**

1] Reclassification of minor assets included in Taung Skull Infrastructure assets.
2] Prior period error relates to assets written off during the 2023/24 financial year.

38,3 Movable capital assets written off

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

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

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

	Specialis-ed military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Assets written off	-	-	-	1 834	-	-	1 834
TOTAL MOVABLE ASSETS WRITTEN OFF	**-**	**-**	**-**	**1 834**	**-**	**-**	**1 834**

Include discussion here where deemed relevant

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		**-**	**-**	**-**	**-**

Include discussion here where deemed relevant

	2024/25	2023/24
Payables not recognised relating to Capital WIP	R'000	R'000
[Amounts relating to progress certificates received but not paid at year end and		-
		-
		-
		-
Total	-	-

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

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

Include discussion here where deemed relevant

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	3 138			3 138
MASTHEADS AND PUBLISHING TITLES	-			-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-			-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-			-
SERVICES AND OPERATING RIGHTS	-			-
FINANCE LEASE ASSETS	-			-
TOTAL INTANGIBLE CAPITAL ASSETS	**3 138**	**-**	**-**	**3 138**

Include discussion here where deemed relevant

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		

Provide reasons why assets are under investigation and actions being taken to resolve matters

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	3 138	-	-	-	3 138
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
FINANCE LEASE ASSETS	-	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	3 138	-	-	-	3 138

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		-

Include discussion here where deemed relevant

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
	Annexure 7	R'000	R'000	R'000	R'000
Intangible assets		-	-	-	-
TOTAL		-	-	-	-

Include discussion here where deemed relevant

	2024/25	2023/24
Payables not recognised relating to Capital WIP	R'000	R'000
[Amounts relating to progress certificates received but not paid at year end and		-
		-
		-
		-
Total	-	-

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

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

Include discussion here where deemed relevant

40 Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE 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
BUILDINGS AND OTHER FIXED STRUCTURES	130 142	157 027	-	287 169
Dwellings	-			-
Non-residential buildings	30 100	153 733		183 833
Other fixed structures	100 042	3 294		103 336
HERITAGE ASSETS	29 114	25 129	-	54 243
Heritage assets	29 114	25 129		54 243
LAND AND SUBSOIL ASSETS	-	-	-	-
Land	-			-
Mineral and similar non-regenerative resources	-			-
FINANCE LEASE ASSETS	-	-	-	-
Finance lease assets	-			-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	159 256	182 156	-	341 412

Included in the opening balance of R159 256 000 is an amount of R8 282 259.41 relating to Orkney Hotel School, currently the property has been looted and vandalised.

Immovable Tangible Capital Assets under investigation

	Number	Value
investigation:		**R'000**
Buildings and other fixed structures		
Heritage assets		
Land and subsoil assets		

Provide reasons why assets are under investigation and actions being taken to resolve matters

Movement for 2023/24

40,1 MOVEMENT IN IMMOVABLE TANGIBLE 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
BUILDINGS AND OTHER FIXED STRUCTURES	126 169	-	3 973	-	130 142
Dwellings	-		-	-	-
Non-residential buildings	30 100		-	-	30 100
Other fixed structures	96 069		3 973	-	100 042
HERITAGE ASSETS	21 724	-	7 390	-	29 114
Heritage assets	21 724		7 390	-	29 114
LAND AND SUBSOIL ASSETS	-	-	-	-	-
Land	-		-	-	-
Mineral and similar non-regenerative resources	-		-	-	-
FINANCE LEASE ASSETS	-	-	-	-	-
Finance lease assets	-		-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	**147 893**	**-**	**11 363**	**-**	**159 256**

40.1.1 Prior period error

	Note	2023/24
		R'000
Nature of prior period error		
Relating to 2023/24 (affecting the opening balance)		-
Relating to 2023/24		**6 250**
Correction of prior year incomplete ready for use Heritage Assets		2 277
Correction of prior year incomplete ready for use Other fixed Structures		3 973
Total		**6 250**

Prior period error relates to completed assets that remained in WIP in 2023/24

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	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		39 985	10 838	25 128	25 695
Buildings and other fixed structures		203 906	21 152	157 026	68 032
Land and subsoil assets		-	-	-	-
TOTAL		**243 891**	**31 990**	**182 154**	**93 727**

Include discussion here where deemed relevant

	2024/25	2023/24
Payables not recognised relating to Capital WIP	**R'000**	**R'000**
[Amounts relating to progress certificates received but not paid at year end and		-
Taung Skull Infrastructure	1 097	387
Taung Hotel School Infrastructure	244	-
		-
Total	**1 341**	**387**

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2024

	Note	Opening Balance	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing Balance 31 March 2024
	Annexure 7	R'000	R'000	R'000	R'000	R'000
Heritage assets		22 611	-	24 764	7 390	39 985
Buildings and other fixed structures		197 623	-	10 256	3 973	203 906
Land and subsoil assets		-	-	-	-	-
TOTAL		**220 234**	**-**	**35 020**	**11 363**	**243 891**

Include discussion here where deemed relevant

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	Heritage assets	Land and subsoil assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000
Immovable assets written off					-
TOTAL IMMOVABLE CAPITAL ASSETS WRITTEN OFF	-	-	-	-	-

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

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

Include discussion here where deemed relevant

			2024/25	2023/24
40,4 Immovable capital assets (additional information)		***Note***		
a **Unsurveyed land**	**Estimated completion date**	Annexure 9	**Area**	**Area**
				-
b **Properties deemed vested**		Annexure 9	**Number**	**Number**
Land parcels				-
Facilities				
Office buildings				-
Dwellings				-
Storage facilities				-
Other				-
c **Facilities on unsurveyed land**	**Duration of use**	Annexure 9	**Number**	**Number**
Office buildings				-
Dwellings				-
Storage facilities				-
Other				-
d **Facilities on right to use land**	**Duration of use**	Annexure 9	**Number**	**Number**
Office buildings				-
Dwellings				-
Storage facilities				-
Other				-
e **Agreement of custodianship**		Annexure 9	**Number**	**Number**
Land parcels				-
Facilities				-
Office buildings				-
Dwellings				-
Storage facilities				-
Other				-

Include discussion here where deemed relevant

41 Principal-agent arrangements

41,1 Department acting as the principal

	2024/25	2023/24
	R'000	R'000
Independent Development Trust - Taung Hotel School	1 319	1 608
- Taung Skull Fossil Site	1 144	2 861
		-
Total	**2 463**	**4 469**

IDT is implementing hotel school project at Taung for construction of Hotel School & Conference Centre and Taung Skull Heritage Site. There are no other assets and liabilities of the Department held by IDT. Expectations is that the current appointed contractors will be completed during 2024/25 financial year.

Should the contract be prematurely terminated, the Department shall immediately assume the IDT's rights and obligations in the programme, be liable for payment of the program creditors' invoices for services rendered up to the date of termination, immediately take over the implementation of the project, and be liable for IDT's management fees up to the date of termination.

41,2 Department acting as the agent

41.2.1 Revenue received for agency activities

	2024/25	2023/24
	R'000	R'000
agency duties		-
		-
Total	-	-

For each of the individual principal-agent arrangements of the department, provide a description of the nature, circumstances, significant judgment

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	-	-

Provide a narrative description and explanation of assets held or liabilities incurred on behalf of the principal and shown in the department's own

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

Receivables

	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
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	-	-	-	-	-

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/settlements/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

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 estmate			
Line item 1 affected by the change			
Line item 2 affected by the change			
Line item 3 affected by the change			
Line item 4 affected by the change			
Line item 5 affected by the change			

Provide a description of the estimated impact on future periods

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

Provide a description of the estimated impact on future periods

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

Provide a description of the estimated impact on future periods

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*			-		-
				-		-

Include discussion here where deemed relevant.
whereby assets under finance leases are recorded by a department at the commencement of the lease term rather than at the end of the lease term.

43 Prior period errors

43,1 Correction of prior period errors

	Note	2023/24 Amount bef error correction R'000	Prior period error R'000	Restated amount R'000
Revenue: (e.g. Annual appropriation, Departmental revenue, Aid assistance, etc.)				
				-
				-
Net effect		-	-	-

Provide a description of the nature of the prior period error as well as why the correction was required

	Note	Amount bef error correction R'000	Prior period error R'000	Restated amount R'000
Expenditure: (e.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)				
Goods and Services - Property Payments [Management fees]	**6**	196 667	3 825	200 492
Buildings and Other Fixed Structures	**10**	73 599	-3 825	69 774
				-
				-
Net effect		**270 266**	**-**	**270 266**

1] Correction of the classification of management fees expensed in 2024/25 and previously disclosed as part of immovable capital assets - WIP.

	Note	Amount bef error correction R'000	Prior period error R'000	Restated amount R'000
Assets: (e.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)				
Minor Assets	**38.2**	16 078	87	16 165
Movable Assets - Computer Ecquipment	**38**	17 503	-694	16 809
- Furniture and Office Equipment	**38**	7 116	-29	7 087
- Machinery and Equipment	**38**	15 921	-602	15 319
Immovable Assets - Heritage Assets (Ready For Use)	**40.1**	26 837	2 277	29 114
- Other Fixed Structures (Ready For Use)	**40.2**	96 069	3 973	100 042
- Work-in-progress (WIP)	**40.2**	271 483	-27 592	243 891
				-
Net effect		**451 007**	**-22 580**	**428 427**

1] Reclassification of minor assets included in Taung Skull Infrastructure Asset.
2] Removal of movable assets approved for disposal in 2023/24 financial year and not disclosed.
3] Correction of completed Heritage Assets and Other Fixed Structure with cost previously included in WIP.
4] Reclassification of management fees from Work-in-Progress (WIP) to Goods and Services (Property Payments). Write-off of expenditure not errenously included in the previous financial years

Liabilities: (e.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)				
Contingent Liabilities	**25.1**	678	545	1 223
Voted Funds to be Surrendered	**17.3**	2 244	-2 242	2
				-
				-
Net effect		**2 922**	**-1 697**	**1 225**

1] An amount of R545 000 for a claim received in January 2024 and was supposed to be included in the 2023/24 annual financial statements is only corrected in the 2024/25 financial year.
2] Total conditional grant spent in 2023/24 amounting to R2 242 000 was not disclosed in the reconciliation of unspent conditional grants in the previous financial year. The correction is to ensure that these financial statements are fairly presented.

expenditure, etc.)				
Department Acting as the Principal	**41.1**	4 631	-162	4 469
				-
				-
Net effect		**4 631**	**-162**	**4 469**

1] An amount of R506 000 was added in the note relating to Taung Skull Fossil Site implemented by Independent Development Trust and an amount of R668 000 was removed relating to Mafikeng Trade Market as the NW Development Corporation (implementing on behalf of DEDECT) was not acting as an agent of the Department but an independent contractor.

NORTH WEST: ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION AND TOURISM
Notes to the Annual Financial Statements

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

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						-
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 Revenue Fund						-
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					-

Include discussion where deemed relevant

Provide a reference to the proclamation or declaration giving effect to the transfer or receipt of functions

Indicate whether there was an agreement drawn up, and provide a description of the roles, responsibilities and accountability arrangements

Disclose the revenue and expenditure attributable to the transfer of functions subsequent to the transfer.

Where the accounting for the transfer of functions is incomplete, include information as required by paragraph .40

44,2 Mergers

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

44.2.1 Statement of Financial Position

	Note	Balance bef merger date Combining Dept *(Specify)*	Balance bef merger date Combining Dept *(Specify)*	Balance bef merger date Combining Dept *(Specify)*	Balance after merger date Combined Dept *(Specify)*
		R'000	R'000	R'000	R'000
ASSETS					
Current Assets		-	-	-	-
Cash and cash equivalents					-
Other financial assets					-
Prepayments and advances					-
Receivables					-
Loans					-
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 Revenue Fund					-
Bank overdraft					-
Payables					-
Aid assistance repayable					-
Aid assistance unutilised					-
Non-Current Liabilities		-	-	-	-
Payables					-
TOTAL LIABILITIES		-	-	-	-
NET ASSETS		-	-	-	-

44.2.2 Notes

	Balance bef merger date Combining Dept *(Specify)*	Balance bef merger date Combining Dept *(Specify)*	Balance bef merger date Combining Dept *(Specify)*	Balance after merger date Combined Dept *(Specify)*
	R'000	R'000	R'000	R'000
Contingent liabilities				-
Contingent assets				-
Capital commitments				-
Accruals				-
Payables not recognised				-
Employee benefits				-
Lease commitments - operating lease				-
Lease commitments - finance lease				-
Lease commitments - operating lease revenue				-
Accrued departmental revenue				-
Irregular expenditure				-
Fruitless and wasteful expenditure				-
Impairment				-
Provisions				-
Movable tangible capital assets				-
Immovable tangible capital assets				-
Intangible capital assets				-

Include discussion where deemed relevant

Provide a reference to the proclamation or declaration giving effect to the merger along with the merger date.

Indicate whether there was an agreement drawn up, and provide a description of the roles, responsibilities and accountability arrangements

derecognised/removed.

Where the accounting for the merger is incomplete, include information as required by paragraph .39

NORTH WEST: ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION AND TOURISM
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
EPWP Incentive Grant	3 112				3 112	3 112	3 111	1	100,0%	2 244	2 242
					-			-			
					-			-			
	3 112	-	-	-	3 112	3 112	3 111	1		2 244	2 242

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.

NORTH WEST: ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION AND TOURISM
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
SABC	64			64	30	46,9%	4	-
North West Gambling Board	76 216			76 216	76 216	100,0%	76 216	76 216
North West Parks and Tourism Board	239 844		32 449	272 293	272 293	100,0%	252 744	252 744
				-				
Total	316 124	-	32 449	348 573	348 539		328 964	328 960

NORTH WEST: ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION AND TOURISM
Annexures to the Annual Financial Statements

ANNEXURE 1D

STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

NAME OF PUBLIC CORPORATION/PRIVATE ENTERPRISE	TRANSFER ALLOCATION				EXPENDITURE				2023/24	
	Adjusted Budget	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Capital	Current	Final Budget	Actual Transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	R'000
Public corporations										
Transfers	**79 988**	**-**	**-**	**79 988**	**79 988**	**100,0%**	**-**	**-**	**119 988**	**119 988**
North West Development Corporation	79 988			79 988	79 988	100,0%	-	-	119 988	119 988
				-						
Subtotal: Public corporations	**79 988**	**-**	**-**	**79 988**	**79 988**	**100,0%**	**-**	**-**	**119 988**	**119 988**
Private enterprises										
Transfers	-	-	-	-	-		-	-	-	-
				-						
				-						
Subsidies	-	-	-	-	-		-	-	-	-
				-						
				-						
Subtotal: Private enterprises	-	-	-	-	-		-	-	-	-
TOTAL	**79 988**	**-**	**-**	**79 988**	**79 988**	**100,0%**	**-**	**-**	**119 988**	**119 988**

NORTH WEST: ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION AND TOURISM
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 Gratiuty	2 322			2 322	661	28,5%	2 120	2 031
Claims against the State				-			1 701	1 700
				-				
	2 322	-	-	2 322	661		3 821	3 731
Subsidies								
				-				
				-				
	-	-	-	-	-		-	-
Total	2 322	-	-	2 322	661		3 821	3 731

NORTH WEST: ECONOMIC DEVELOPMENT, ENVIRONMENT, CONSERVATION AND TOURISM
Annexures to the Annual Financial Statements

ANNEXURE 1K
STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

GRANT TYPE	APRIL 2024	MAY 2024	JUN 2024	JUL 2024	AUG 2024	SEPT 2024	OCT 2024	NOV 2024	DEC 2024	JAN 2025	FEB 2025	MAR 2025	TOTAL
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Other		527		247	1 064		339	524		410			3 111
Total	-	527	-	247	1 064	-	339	524	-	410	-	-	3 111

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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					
Marang inc (Pty) vs MEC, Tourism Board	50		50		-
Valotorgue 114 CC vs MEC Dedect	417				417
Kedibone Dorah Menoe vs MEC Dedect	61				61
Dilictual - Mostert Case	150				150
Hoewel Boerdery cc vs MEC Dedect	545				545
					-
Subtotal	1 223	-	50	-	1 173
Environmental liability					
					-
					-
Subtotal	-	-	-	-	-
Other					
					-
					-
Subtotal	-	-	-	-	-
TOTAL	1 223	-	50	-	1 173

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ANNEXURE 4
CLAIMS RECOVERABLE

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2024/25*	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
DEPARTMENTS								
NW - Department of Health	-	2 431			-	2 431		
NW- Office of the Premier	-	11			-	11		
NW - Department of Arts, Culture, Sports and Rec	42			52	42	52		
NW - Department of Agriculture and Rural Dev	-				-	-		
NW - Department of Public Works and Roads	-				-	-		
Government Employee Pension Fund	2				2	-		
					-	-		
	44	2 442	-	52	44	2 494		-
OTHER GOVERNMENT ENTITIES								
	-			-	-	-		
					-	-		
NW Development Corporation	264			-	264	-		
NW Gambling Board	-			653	-	653		
South African Revenue Services	-	95			-	95		
Madibeng Local Municipality	-			12	-	12		
					-	-		
	264	95	-	665	264	760		
Total	308	2 537	-	717	308	3 254		

* For the Cash in transit columns - Please note the following:
- Provincial departments must only reflect receipts from departments within their province
- National departments must only reflect receipts from other national departments.

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ANNEXURE 5
INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2024/25*	
	31/03/2025	31/03/2024	31/03/2025	31/03/2024	31/03/2025	31/03/2024	Payment date up to six (6) working days before year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
DEPARTMENTS								
Current								
NW - Department of Community Safety and Transport Management	599				599	-		
Department of Home Affairs	1				1	-		
NW - Office of the Premier	-				-	-		
DARD	-		-	2	-	2		
Department of Public Works	-			14	-	14		
					-	-		
Subtotal	600	-	-	16	600	16		-
Non-current								
					-	-		
Subtotal	-	-	-	-	-	-		-
Total Departments	600	-	-	16	600	16		-
OTHER GOVERNMENT ENTITY								
Current								
Government Employee Pension Fund			-	46	-	46		
NW Gambling Board			-	22	-	22		
SANBI			4	994	4	994		
NWDC	1				1	-		
					-	-		
					-	-		
Subtotal	1	-	4	1 062	5	1 062		
Non-current								
					-	-		
					-	-		
					-	-		
Subtotal	-	-	-	-	-	-		
Total Other Government Entities	1	-	4	1 062	5	1 062		
TOTAL INTERGOVERNMENTAL PAYABLES	601	-	4	1 078	605	1 078		

* For the Cash in transit columns - Please note the following:
- Provincial departments must only reflect payments to departments within their province
- National departments must only reflect payments to other national departments.

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ANNEXURE 6
INVENTORIES

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2025	Note	Farming supplies	Food and food supplies	Materials and supplies	Machinery and equipment	TOTAL
		R'000	R'000	R'000	R'000	R'000
Opening balance		-	-	-	-	-
Add/(Less): Adjustments to prior year balances						-
Add: Additions/Purchases - Cash		717	8	361	8 300	9 386
Add: Additions - Non-cash						-
(Less): Disposals						-
(Less): Issues		(717)	(8)	(361)	(1 143)	(2 229)
Add/(Less): Received current, not paid (Paid current year, received prior year)						-
Add/(Less): Adjustments						-
Closing balance		-	-	-	7 157	7 157

INVENTORIES FOR THE YEAR ENDED 31 MARCH 2024	Note	Equipment for Distribution	Clothing Material	Farming Supplies	Insert major category of inventory	TOTAL
		R'000	R'000	R'000	R'000	R'000
Opening balance						-
Add/(Less): Adjustments to prior year balances						-
Add: Additions/Purchases - Cash		14 565	44	294		14 903
Add: Additions - Non-cash						-
(Less): Disposals						-
(Less): Issues		(14 565)	(44)	(294)		(14 903)
Add/(Less): Received current, not paid (Paid current year, received prior year)						-
Add/(Less): Adjustments						-
Closing balance		-	-	-	-	-

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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	Closing balance
	R'000	R'000	R'000	R'000
HERITAGE ASSETS	39 985	10 838	25 128	25 695
Heritage assets	39 985	10 838	25 128	25 695
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	203 906	21 152	157 026	68 032
Dwellings	-			-
Non-residential buildings	165 008	20 266	153 733	31 541
Other fixed structures	38 898	886	3 293	36 491
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	243 891	31 990	182 154	93 727

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	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	22 611	-	24 764	7 390	39 985
Heritage assets	22 611		24 764	7 390	39 985
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	197 623	-	10 256	3 973	203 906
Dwellings	-				-
Non-residential buildings	156 397		8 611		165 008
Other fixed structures	41 226		1 645	3 973	38 898
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	220 234	-	35 020	11 363	243 891

Correction of prior period error was effected first by correcting the classification within immovable assets. An amount of R4 191 000 was moved from other fixed structures to non-residential buildings. This amount is for Trade Market. Thereafter similar correction was made within Taung Skull infrastructure assets amounting to R 5 566 842.88 (Othere Fixed Structures) and R33 726 956.37 (Heritage asset) from Non-residential Buildings. Amount of R12 877 000 was moved from Heritage assets to Non-residential buildings. Further an amount of R6 672 354.18 (Heritage) and R3 922 410.37 (Othre Fixed Structure) was reduced from the opening balance as the amounts were erronously included in the previous financial periods. A prior year addition of R6 448 232.33 was added to the opening balance and management fees capitalised for the previous financial years removed as the amount is non-infrastructure. A furthere R6 250 550.64 ready for use not recorded in 2023/24 was corrected by including R3 973 353.50 (Other Fixed Structures) and R2 277 197.06 (Heritage). Historical management fee for Taung Skull amounting to R4 205 404.26 was reduced as it is non-infrastructure. Prior year addition of R1 868 567.88 was added as non-cash in Non-residential buildings for Trade Market.

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ANNEXURE 12
ANALYSIS OF PREPAYMENTS AND ADVANCES (NOTES 4.2.1 AND 13)

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 2024	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 2025	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	R'000	
Prepayments														
													-	
													-	
TOTAL PREPAYMENTS									-	-	-	-	-	
Advances														
North West Development Corporation	Public Entity	SMME Relief Fund	Public entities						18 665				18 665	The amount was paid to NWDC in 2020 for the SMME Covid Relief and to date close-out report has not been provided.
North West Development Corporation	Public Entity	Informal Traders Intervention	Public entities						4 733		(2 356)		2 377	Procurement that was planned for the current financial year was partly completed.
Independent Development Trust	Public Entity	Taung Skull and Taung Hotel School Infrastructure Projects	Public entities						19 010		(19 010)		-	
TOTAL ADVANCES									42 408	-	(21 366)	-	21 042	
TOTAL PREPAYMENTS AND ADVANCES									42 408	-	(21 366)	-	21 042	

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Department:
Economic Development, Environment
Conservation and Tourism
North West Provincial Government
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