



**LIMPOPO**

**PROVINCIAL GOVERNMENT**

**REPUBLIC OF SOUTH AFRICA**

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**DEPARTMENT OF ECONOMIC  
DEVELOPMENT, ENVIRONMENT  
AND TOURISM**

**PROVINCE OF LIMPOPO**

**VOTE NO. 06**

**ANNUAL REPORT**

**2023/2024 FINANCIAL YEAR**

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## PART A: GENERAL INFORMATION

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## **1. DEPARTMENT GENERAL INFORMATION**

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## **2. LIST OF ABBREVIATIONS/ACRONYMS**

AC	Audit Committee
AEL	Atmospheric Emission License
AFS	Annual Financial Statement
AGSA	Auditor General South Africa
AIDS	Acquired Immunodeficiency Syndrome
AO	Accounting Officer
APP	Annual Performance Plan
AQMP	Air Quality Management Plan
ASC	Audit Steering Committee
BBBEE	Broad Based Black Economic Empowerment
CA	Chartered Accountant
CAC	Cluster Audit Committee
BCOM	Bachelor of Commerce
CFO	Chief Financial Officer
CoE	Compensation of Employee
COVID-19	Coronavirus Disease 2019
DDM	District Development Model
DFFE	Department of Forestry, Fisheries and the Environment
DMC	Departmental Management Committee
DPSA	Department of Public Service and Administration
DSBD	Department of Small Business Development
DTIC	Department of Trade, Industry and Competition
EAP	Employee Assistance Programme
EE	Employment Equity
EHW	Employee Health and Wellness

EIA	Environmental Impact Assessment
EIP	Environmental Implementation Plan
EMIs	Environmental Management Inspectors
EPWP	Expanded Public Works Programme
FTIP	Fetakgomo-Tubatse Industrial Park
GEMS	Government Employee Medical Scheme
GITO	Government Information Technology Officer
GNT	Great North Transport
HIV	Human Immunodeficiency Virus
HoD	Head of Department
HR	Human Resource
HRP	Human Resource Plan
ICT	Information and Communication Technology
IAGR	International Association of Gaming Regulators
IWMP	Integrated Waste Management Plan
LDP	Limpopo Development Plan
LED	Local Economic Development
LEDA	Limpopo Economic Development Agency
LEDET	Limpopo Economic Development, Environment and Tourism
LEO	Limpopo Environment Outlook
LGB	Limpopo Gambling Board
LIBRA	Limpopo Business Registration Act
LLB	Bachelor of Laws
LLM	Master of Laws
LTA	Limpopo Tourism Agency
MBA	Master of Business Administration
MEC	Member of Executive Council



METT	Management Effectiveness Tracking Tool
MPSA	Minister of Public Service and Administration
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
N/A	Not applicable
NDP	National Development Plan
NDT	National Department of Tourism
NEMA	National Environmental Management Act
NPA	National Prosecuting Authority
NPO	Nonprofit Organisation
NR	Nature Reserve
NTSS	National Tourism Sector Strategy
OHS	Occupational Health and Safety
PAG	Provincial Accountant General
PFMA	Public Finance Management Act, Act 1 of 1999
PMDS	Performance Management Development System
PPEs	Personal Protective Equipment
PPR	Preferential Procurement Regulations
PSCBC	Public Service Coordinating Bargaining Council
PTY	Proprietary Limited
SA	South Africa
SCM	Supply Chain Management
SCOPA	Standing Committee on Public Accounts
SDGs	Sustainable Development Goals
SEZ	Special Economic Zone
SIAS	Screening, Identification, Assessment and Support
SITA	State Information Technology Agency

SMMEs	Small, Medium and Micro Enterprises
SMS	Senior Management Services
TR	Treasury Regulations
UK	United Kingdom
WML	Waste Management Licence

### **3. FOREWORD BY THE MEC**

The 2023/24 Annual Report of the Department of Economic Development, Environment and Tourism takes place at the time when we bid farewell to the Six Administration of the Democratic Government. We look back with pride as we recall the 27<sup>th</sup> April 1994, the day when millions of the people, blacks in particular, of South Africa in their huge numbers went to the polls to elect the government of their choice for the first time. Thirty years later we are proud of the progressive strides recorded in pursuance of the developmental agenda whose aim is to transform the socio-economic conditions of our people for the better life.

As we prepare ourselves for the Seventh Administration, the Limpopo Department of Economic Development, Environment and Tourism, which I am privileged to lead, has recorded a number of positive milestones in pursuance of the constitutional mandate laid down in the law to achieve. In the current financial year, which this Annual Performance covers, the Department has presided over the economy showing a positive trajectory which is a posture and a position that truly defines the mandate of the department. There is no challenge that is insurmountable.

Once more, the Department has recorded a significant growth in terms of economic development, job creation, sustainable environmental protection and management as well as tourism of which Limpopo is ranked amongst the top three in the entire country in terms of tourism growth. During the period under review, the Department through strategic partnership with the private and public sectors supported at least 391 SMMEs including the Cooperatives. Despite the land development rights challenges that we have been able to unlock, significant progress has been made in implementing our catalytic economic development projects such as Fetakgomo-Tubatse Industrial Park, Musina-Makhado Special Economic Zone, and Industrial Park Revitalisation Program in Seshego and Nkowankowa to industrialise the province.

The Department created at least 121 job opportunities through the environmental public work program. Moreover, in December 2023, the province submitted the application for the designation of Fetakgomo-Tubatse SEZ and we are awaiting for feedback from the national government via the Department of Trade, Industry and Competition. We are proud to have destinations such as the Kruger National Park, Makapans Valley World Heritage Site, Magoebaskloof and a number of other world acclaimed and eye catching tourism attractions that make us the envy of other provinces, and a go to destination of choice.

As we conclude this administration, it is in my conviction that the coming administration will find us more ready, with lesson learnt to further advance the interests of the people of Limpopo Province.

Working together with the Team LEDET, ably led by the astute Head of Department Mr. Matodzi Rathumbu promise to double our efforts to create an enabling and conducive environment for business to invest in Limpopo Province. My concern though is that the Department regressed from unqualified audit without findings in the previous three financial years to unqualified with matters of emphasis for 2023/24 financial year. Yet I am hopeful that the management will reflect on this and develop an action plan so as to bounce back to unqualified audit outcome without matters. I am very satisfied with the efficient and effective internal control systems put in place by the Executive Management of the Department to run a clean administration for maintenance of good governance including financial prudence.

In conclusion, let me thank the Head of Department, the various management structures and all employees including the cleaners up to the Deputy Director General for always providing the support I needed in steering this Department to greater heights. It is through your support, passion and commitment to your jobs that well-being of the people of Limpopo would be improved for the better future. I call upon you to keep up this good work and always remember that we are what we are now because you are.



**MEC: GR Monama**

**Department of Department of Economic Development, Environment and Tourism**

**Date: 30/05/2024**

#### **4. REPORT OF THE ACCOUNTING OFFICER**

This 2023/24 Annual Report is a reflection that the LEDET continues to drive towards achieving the imperatives of the Economic Reconstruction and Recovery Plan. Our focus in the aftermath of the COVID-19 lockdown has been predicated on the Economic Reconstruction and Recovery Plan. The global economic outlook has been strained by several factors, including the impact of the war in Ukraine on food and energy supplies. The economy of the Limpopo Province has not been spared from these global shocks, coupled with our domestic challenges of energy security and a series of rolling blackouts.

Be that as it may, The LDP 2020-2025 continued to serve as a blueprint and framework for assessing performance on the provincial priorities. Furthermore, the department's work was aligned with the strategic objectives outlined in the National Development Plan (NDP). In an effort to realise both the NDP and the Limpopo Development Plan (LDP) 2020-2025 goals, we ensured alignment with the District Development Model (DDM), which aims at improving coherence and impact of the government's service delivery efforts. The department used the DDM to adopt an integrated approach and dispels silos in the implementation of government programmes across the three tiers of government. Implementation of the DDM ensured that our plans translate into implementable programmes that yielded demonstrable results.

This Annual Report presents performance on the departmental priorities as they are detailed in the 2019-2024 MTSF. It also presents the outcomes of the Annual Performance Plan for the 2023/24 financial year which provided a framework for the LEDET interventions and priorities, such as economic recovery interventions. It also presents performance in terms of the degree to which the department has realised the departmental vision, mission and strategic objectives in terms of performance targets within the appropriated budget for the 2023/24 financial year.

Working together with its entities, the department played a pivotal role in supporting the objectives towards building the provincial's economy. The province's focus on long-term economic growth is firmly rooted in the role of Special Economic Zones (SEZs) in promoting investment and creation of sustainable jobs. Thus far the SEZ program, as one of the instrumental components for driving inclusive economic growth, has attracted a number of investments.

It would be remiss of me not to acknowledge the continuous support from the previous and current Political Principals in the department, both in the execution of my own responsibilities, but also for providing the leadership towards the realisation of the department's goals and objectives for the betterment of the citizens of Limpopo Province. Although, the Department regressed in its audit status achieved in the past three financial years, I am certain that management will correct all the anomalies identified by auditors and implement an audit action plan going forward.

I also thank the Top Management, and all staff of the department for their hard work and commitment, and to whom I would like to say, *'that you have been a team which I have been proud to lead'*.

We have done ourselves proud, we have done the Limpopo Government proud, and we have done our fellow citizens proud.

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

- **Departmental receipts**

Departmental receipts	2023/2024			2022/2023		
	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	242,556	264,856	(22,300)	169,248	200, 079	(30, 833)
Casino taxes	72,909	74,439	(1,530)	71, 119	74, 357	(3, 239)
Horse racing taxes	165,143	185,970	(20,827)	93, 651	121, 679	(28, 028)
Liquor licences	4,504	4,447	57	4, 478	4, 043	434
Sale of goods and services other than capital assets	15,242	15,519	(277)	15, 441	15, 626	(90)
Transfers received	23,670	23,671	(1)	28, 461	28, 461	-
Fines, penalties and forfeits	2,141	2,893	(752)	1, 612	3, 309	(1, 697)
Interest, dividends and rent on land	750	687	63	139	882	(744)
Sale of capital assets	1,568	1,568	0	250	-	155
Financial transactions in assets and liabilities	1,041	1,083	(42)	1, 866	1, 448	418
<b>Total</b>	<b>286,968</b>	<b>310,277</b>	<b>(23,309)</b>	<b>217,017</b>	<b>249, 805</b>	<b>(32, 791)</b>

Vote 06 2023/24 targets have been revised from R210,6 million to R310,2 million. The upward adjustment of R76,3 million emanated from the Departmental developed revenue enhancement project plans. In implementing the developed plans, the department has over collected R23,3 million or 8% of the adjusted target. Overall, the over-collection is due to the improvement in public and online participation on gambling, sporting, & racing activities; and fines and penalties received from several cases the

department had opened and concluded against those that contravened particularly Section 24G of the NEMA.

The Department charges tariffs that are market related and are determined through benchmarking with other institutions of similar business operations and discussed in the Departmental Revenue Sub-Committee. These tariffs are subsequently approved by the Head of Provincial Treasury. Inflationary and demand for goods & services are considered in the determination of tariffs. Other tariffs for sources such as Liquor Licences, Section 24G (NEMA) are determined in line with relevant National Departments.

The Department does not offer any free services.

➤ **Programme Expenditure**

Programme Name	2023/2024			2022/2023		
	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
<b>Administration</b>	368,659	366,989	1,670	376,957	363,676	13,281
<b>Economic Development</b>	823,582	817,693	5,889	863,930	843,855	20,075
<b>Environmental Affairs</b>	401,417	376,255	25,162	390,213	352,015	38,1978
<b>Tourism</b>	108,133	104,840	3,293	104,366	100,855	3,511
<b>Total</b>	<b>1,701,791</b>	<b>1,665,777</b>	<b>36,014</b>	<b>1,735,466</b>	<b>1,660,401</b>	<b>75,065</b>

The department spent 97.9% of adjusted appropriation for the 2023/24 financial year as compared to 95.7% in the 2022/23 financial year.

A summary of the actual expenditure to adjusted appropriation at the programme level is as follows:

**Administration:**

The programme spent 99.5% in the 2023/24 as compared to 96.5% in the 2022/23 financial year. Underspending is mainly on compensation of employee's due to staff turnover and goods and services is overspending on fixed costs due to unanticipated increases on contractual obligations.

**Economic Development:**

The programme spent 99.3% in the 2023/24 as compared to 97.7% in the 2022/23 financial year. Underspending is mainly on the contract for the development of an electronic Liquor Licensing System. However, the funds are committed and the application for rollover has been made.

**Environmental Affairs:**

The programme spent 93.7% in the 2023/24 as compared to 90.2% in the 2022/23 financial year. The under-expenditure was due to non-responsive bids that were advertised earlier in the Financial Year, this resulted in some of the bids being awarded late in the Financial Year. The department has applied for rollover on the committed funds.

## **Tourism**

The programme spent 97.0% in the 2023/24 as compared to 96.6% in the 2022/23 financial year. The savings were mainly on the compensation of employees due to vacant posts not being filled.

### ➤ **Virements and roll-over**

- Virement of funds within compensation of employees from program 2 and 4 to program 3 was made to cover insufficient funds during the budget adjustment.
- The department applied for a rollover of funds amounting to R27.173 million from various items. Included in the R27 million was earmarked funds amounting to R17 million which was not approved but provided for in the financial year 2023/24. Moreover, the requested roll over for machinery and equipment at resorts was not approved but provided as additional funding to operationalise the completed resort. Overall, R4,5 million was approved as roll over of funds.

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

During the year under review there was no unauthorised expenditure. The department incurred Irregular Expenditure to the value of R 9,056 million which relates to the deviation from the bid terms of references during the evaluation thereof. The irregular expenditure was subsequently condoned by the Provincial Treasury. In trying to avoid future recurrences of similar mistakes, the Department ensures that all members who are involved in bid processes are trained accordingly.

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

After the 29th May 2024 elections the department will deliver a 5-Year Handover Report to the new MEC of the department for the 7<sup>th</sup> administration. The department will also revise the current 2024/25 APP, pending revision guidelines from the DPME, to align with the new MTSF priorities of the 7<sup>th</sup> administration. Once the revisions and re-tabling of the revised APP 2024/25 is complete, the department will embark on planning for the next five-year planning cycle with the new 5-Year Strategic Plan developed and approved for tabling in the Provincial Legislature.

- **Public Private Partnerships**

None

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

None

- **New or proposed key activities**

None

- **Supply chain management**

The department did not process any unsolicited bids for the year under review. There are systems and processes in place to prevent irregular expenditures from recurring which include amongst others quality assurance reviews on all bids received by the Internal Control Unit and the adjudication thereof by relevant bid committees. Relevant committee members are trained by the Provincial Treasury to improve the SCM processes including the bidding processes.

The department mainly experienced non-responsive bids as a result of administrative errors committed by bidders, which resulted in delays in the procurement processes as there had to be re-advertisement of the same bids. It was therefore resolved that briefing sessions must be held for all bids to be advertised by the Department.



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

The department received 30 bags of cement from Dwaalboom Mine (PPC Cement SA(PTY)) for the maintenance of Atherstone Nature Reserve, to the value of R 2,000. Waterberg Rhino UK also donated field rangers uniforms to the value of R49,000. The department also received a donation for the maintenance of infrastructure in Blouberg Nature Reserve, from Friends of Blouberg, for the value of R19,500.00.

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

None

- **Events after the reporting date**

None

- **Other**

None

**Approval and sign off**



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**Mr IM Rathumbu**

**Accounting Officer**

**Department of Economic Development, Environment and Tourism**

**Date: 28/05/2024**

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

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

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

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

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

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

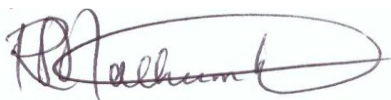
The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.

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

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

In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the department for the financial year ended 31 March 2024.

Yours faithfully



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**Accounting Officer**

**Name: Mr IM Rathumbu**

**Date 28/05/2024**

## 6. STRATEGIC OVERVIEW

### 6.1. Vision

A competitive economy within a sustainable environment.

### 6.2. Mission

To enable a competitive economy, sustainable environmental and tourism development towards an improved quality of life for all.

### 6.3. Values

Value	Description
Transparency	Our service delivery processes are available for public scrutiny.
Professionalism	LEDET employees provide services and interact with various stakeholders including community members with great rapport.
Accountability	Employees of the department take individual and/ or collective ownership of their actions in rendering services to the stakeholders
Integrity	LEDET conducts its operations honestly and ethically.
Respect	Citizens and other stakeholders are treated with utmost respect and humility and feedback is provided in accordance with the departmental service standards.
Impartiality	We strive to maintain equal treatment to all stakeholders without prejudice.

## 7. LEGISLATIVE AND OTHER MANDATES

LEDET draws its mandates from an array of national and provincial laws and policies outlined below.

### 7.1. *Legislative mandates*

#### 7.1.2. Northern Province Development Corporation Act (Act No. 4 of 1994)

The Northern Province Development Corporation Act of 1994 empowers LEDET to plan, finance, coordinate, promote and carry out development of Limpopo province in the fields of agriculture, commerce, industry, mining, training and tourism, among other things. The Act prescribes that the Executive Authority must appoint a board to manage the affairs of the entity on behalf of the provincial government.

#### **7.1.3. Limpopo Business Registration Act (Act No. 5 of 2003)**

This Act mandates the Department to register all businesses operating in the province and to establish business registration centres.

#### **7.1.4. Limpopo Gambling Act (Act No. 3 of 2013)**

The Act provides for the establishment and appointment of the gambling board to run the affairs of the entity. The Act empowers the board to regulate the administration of casino and gambling industry in the Limpopo.

#### **7.1.5. Liquor Act (Act No. 27 of 1989)**

The Liquor Act provides for the Department to regulate liquor businesses and trading by approving liquor applications and issuing liquor licenses in Limpopo Province.

#### **7.1.6. Limpopo Environmental Management Act (Act No. 7 of 2003)**

The Act provides for the Department to regulate conservation, ensure protection, development and manage natural resources in the province in line with national legislation.

#### **7.1.7. Limpopo Tourism Act (Act No. 4 of 2018)**

The provincial Tourism Act mandates the Department to provide for the development, management and promotion of sustainable tourism businesses in line with National Tourism Act of 1993 (Act No. 72 of 1993) and Tourism Second Amendment Act (Act No. 70 of 2000), which provides for the regulation of tourist guides in South Africa. The Limpopo Tourism Act further establishes continuous existence of the Limpopo Tourism Agency. This Act, however, repealed the Limpopo Tourism Act of 2009 (Act No. 2 of 2009).

#### **7.1.8. Consumer Affairs (Unfair Business Practices) Act (Act No. 8 of 1996)**

The Act provides for the protection of consumers in Limpopo province. The Act empowers the Executive Authority to establish the Consumer Office and appoint the Consumer Protector. The Act further provides for the Executive Authority to establish the Consumer Affairs Court.

### **7.2. Other legislations**

LEDET further derives its mandate from the following national legislations:

#### **7.2.1. The National Archives and Records Services of South Africa Act (Act No. 43 of 1996)**

The Act provides for specific provisions for ensuring effective records managements in government institutions.

**7.2.2. National Environment Management Act (NEMA) (Act No. 107 of 1998), as amended.**

The Act provides for the Department to manage all environmental activities in the province including environmental and spatial development planning, policy development and environmental research coordination. The Act further provides for the provision of environmental empowerment services to communities and to ensure compliance and enforcement of environmental legislation. Sections 28 and 30A of the Act empower the Department to manage environmental impact from development activities and provide for environmental land-use planning and development.

**7.2.3. National Environment Management (NEM): Air Quality Act (Act No. 39 of 2004)**

The Act mandates the Department to regulate point sources and ambient air quality in the province.

**7.2.4. National Environment Management (NEM): Protected Areas Act (Act No. 57 of 2003)**

This Act empowers the Department to regulate declaration and management of different categories of protected areas in Limpopo province.

**7.2.5. National Environment Management (NEM): Waste Management Act (Act No. 59 of 2008)**

The Act empowers the Department to regulate pollution and waste management in the province.

**7.2.6. National Environment Management (NEM): Biodiversity Act (Act No. 10 of 2004)**

The Act provides for the management and conservation of the province's biodiversity, the protection of species and ecosystems. It also provides for the sustainable use of indigenous biological resources, fair and equitable sharing benefits arising from bio-prospecting involving indigenous biological resources. The Act further provides for the regulation of the management of alien invasive species and sustainable use of fauna and flora.

**7.2.7. Consumer Protection Act (Act No. 68 of 2008)**

The Act provides for the protection of consumers. Section 84 of the Act provides for the establishment of Consumer Protection Authority to fulfil the following:

- Issue compliance notices on behalf of the Consumer Commission to any person carrying out business,
- Facilitate the mediation or conciliation of a dispute arising in terms of this Act between or among person's resident,
- Refer a dispute contemplated in paragraph (b) to the Provincial Consumer Court within that province, and
- Request the Consumer Commission to initiate a complaint in relation to any apparent prohibited conduct or offence in terms of this Act arising within a province.

**7.2.8. Broad-Based Black Economic Empowerment Act (Act No. 53 of 2003)**

The BBBEE Act provides for the promotion of black economic empowerment of which LEDET is directly responsible in the province of Limpopo.

#### **7.2.9. National Credit Act (Act No. 34 of 2005)**

The Act promotes a fair and non-discriminatory market place for access to consumer credit and for that purpose, the Act provides for the general regulation of consumer credit and improved standards of consumer information.

#### **7.2.10. Co-operatives Act (Act No. 14 of 2005)**

Cooperative Act promotes recognition of international co-operative principles for implementation in South Africa to enable cooperatives to register and acquire a legal status separate from their members. The Act further facilitate the provision of targeted support to emerging co-operatives particularly those owned by women, persons with disability and particularly black people.

#### **7.2.11. National Small Business Act (Act No. 102 of 1996)**

The Act provided for the establishment of the National Small Business Council and the Ntsika Enterprise Promotion Agency and also provide the guidelines for organs of state that promote small business development in South Africa.

#### **7.2.12. National Small Business Amendment Act (Act No. 29 of 2004)**

The Act amends the National Small Business Act of 1996 by repealing all provisions pertaining to Ntsika Enterprise Promotion Agency, This Act then provides for the establishment of the Small Business Development Agency.

#### **7.2.13. Special Economic Zone Act (Act No. 16 of 2014)**

This Act provides for the designation, promotion, development, operation and management of Special Economic Zones (SEZ) in South Africa, of which Musina-Makhado Special Economic Zone has been designated in Limpopo Province.

#### **7.2.14. Electronic Communication and Transactions Act (Act No. 25 of 2002)**

The Act provides for the facilitation and regulation of electronic communications and transactions. It further provides for the development of a national e-strategy and promotes universal access to electronic communications and transactions as well as the use of electronic transactions by SMMEs. The Act further provides for human resource development in electronic transactions, and to prevent abuse of information systems and encourage the use of e-government services.

### **7.3. Policies & International Treaties Influencing LEDET's Work**

The mandates of the Department of Economic Development, Environment and Tourism are further directly or indirectly influenced by regional and international treaties and conventions outlined below. This is simply because the South Africa is a signatory to number of regional and global treaties and conventions, which then become binding to the state.

#### **7.3.1. White Paper on Integrated Pollution and Waste Management for SA (May 2000)**

The White Paper provides for the integrated pollution and waste management. The Department of Economic Development, Environment and Tourism is responsible for pollution prevention and

minimization at source, managing the impact of pollution and waste on the environment, and remediating damaged environments.

#### **7.3.2. White Paper on National Environment Management Policy (April 1999)**

The White Paper is an overarching framework policy, which applies to all government institutions and to all activities that impact on the environment. Through this White Paper government undertakes to give effect to the many rights in the South African Constitution that relate to the environment. The White Paper further defines the essential nature of sustainable development as the combination of social, economic, and environmental factors. It entrenches environmental sustainability in policy and practice.

#### **7.3.3. National Climate Change Response White Paper of 2011**

The White Paper provides for the development of the South African Climate Change Response Strategy to achieve the National Climate Change Response objectives. The Response Strategy focuses on risk reduction and management, mitigation actions with significant outcomes, sectoral responses, policy and regulatory alignment; informed decision making and planning, integrated planning, technology research, development and innovation, facilitation of behavioural change, behavioural change through choice, and resource mobilization. LEDET is therefore mandate, among other things, to ensure environmental protection and natural resource management.

#### **7.3.4. World Summit on Sustainable Development: Johannesburg Plan of Implementation (September 2002)**

The summit was aimed at expediting the achievement of time-bound, socio-economic and environmental targets, which fall within the ambit of LEDET service delivery mandate in terms of the law.

#### **7.3.5. Agenda 21- Rio Convention**

Agenda 21 is a non-binding action plan of the United Nations regarding to sustainable development. This plan can be executed at local, national and global level by any country.

#### **7.3.6. Convention on Biological Diversity**

This Convention is an international agreement adopted during the Earth Summit in Rio De Janeiro in Brazil in 1992. It has three main objectives as thus: to conserve biological diversity, use its components in a sustainable way, and share fairly and equally the benefits arising from the use of genetic resources.

#### **7.3.7. Convention on International Trade in Endangered Species (CITES)**

The Convention on International Trade in Endangered Species of Wild Fauna and Flora is an international treaty to prevent species from becoming endangered or extinct because of global trade. LEDET is responsible for protecting and managing natural resources including endangered species. Under this international treaty, countries work together to regulate international trade of animals and plant species to ensure that international trade is not detrimental to the survival of

wild populations. Any trade in protected plant and animal species should be sustainable and based on sound biological understanding and principles.

#### **7.3.8. Convention on Wetlands of International Importance (RAMSAR)**

RAMSAR Convention provides a framework for voluntary international cooperation for wetland conservation. The Convention recognizes the wetlands' importance to communities, governments and businesses and thus encourage wetland conservation and wise use of wetlands locally. Limpopo province boasts having number of wetlands and LEDET is responsible for ensuring their conservation.

#### **7.3.9. World Heritage Convention**

The primary mission of this Heritage Convention is to identify and protect the world's natural and cultural heritage considered to be of outstanding universal value.

#### **7.3.10. Convention on the Control of Trans-Boundary Movements of Hazardous Waste and Disposals (Basel Convention)**

The Basel Convention aims to protect human health and the environment against the adverse effects of hazardous wastes. Its scope of application covers a wide range of wastes defined as 'hazardous wastes' based on their origin and/ or composition and their characteristics, as well as two other types of wastes defined as 'other wastes' such as household waste and incinerator ash. LEDET is responsible for managing waste in the province, among other things.

#### **7.3.11. United Nations Framework Convention on Climate Change**

The framework aims to stabilize greenhouse gas concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system.

#### **7.3.12. Kyoto Protocol**

Kyoto protocol is an international agreement linked to the United Nations Framework Convention on Climate Change. The agreement commits all signatories by setting international binding emission reduction targets and standards.

#### **7.3.13. Stockholm Convention on Persistent Organic Pollutants**

This is global treaty which commit member states to protect human health and the environment from chemicals that remain intact in the environment for long periods, become widely distributed geographically, accumulate in the fatty tissue of humans and wildlife, and have harmful impact on human health or on the environment.

#### **7.3.14. United Nations Framework Convention on Climate Change**

The framework aims to stabilize greenhouse gas concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system.



#### **7.3.15. United Nations Convention to Combat Desertification**

The Convention aims to improve the living conditions of vulnerable populations living in arid, semi-arid and dry-sub-humid areas.

#### **7.3.16. United Nations Sustainable Development Goals (SDGs)**

The SDGs seek to end poverty and hunger in the world, to reduce inequalities within and among nations, to build peaceful, just and inclusive societies, to protect human rights and promote gender equality, the empowerment of women and girl children, and to ensure the lasting protection of the planet and its natural resources. Countries committed to the SDGs aim to create conditions for sustainable, inclusive economic growth, shared prosperity and decent work for all. The SDGs encapsulate three important dimensions of sustainable development of which some directly talk to the mandate of LEDET being the economic and environment dimensions.

#### **7.3.17. Convention for the Protection of the Ozone Layer**

The Convention serves as framework for international efforts to protect the ozone layer and LEDET has a bid role to play at the provincial level to ensure that ozone layer is protected in Limpopo.

#### **7.3.18. Montreal Protocol on Substances that Deplete the Ozone Layer**

This is another global agreement to protect the stratospheric ozone layer by phasing out the production and consumption of ozone-depleting substances.

#### **7.3.19. African Union Agenda 2063**

African Union Agenda 2063 is a strategic framework for socio-economic and political transformation of Africa over the next 44 years. Agenda 2063 seeks to accelerate the implementation of past and existing continental initiatives for growth and sustainable development. Amongst its aspirations are an Africa whose development is people-driven, an Africa of good governance, democracy, respect for human rights, a peaceful and secured Africa. These aspirations have priority areas which are aligned to the United Nations Sustainable Development Goals.

#### **7.3.20. SADAC Convention on Conservation**

The SADAC Convention on Wildlife conservation and law enforcement provides for regionally agreed approaches to conservation, management and enforcement of illegal use of wildlife. Information exchange regarding wildlife management and utilization are important part for effective conservation. Through this convention, national and regional capacity building initiatives and the facilitation of community-based wildlife management are paramount.

## **7.4. Institutional Policies and Strategies over Five-Year Planning Period**

### **7.4.1. National Development Plan (NDP) Vision 2030**

The NDP is an overarching long-term national plan for South Africa. The main thrust of NDP is to transform and grow the economy, eliminate poverty, reduce unemployment and inequality by 2030. The NDP further aims to build a capable, ethical and developmental state. LEDET, as one of the government departments in Limpopo, is expected to implement the NDP objectives. The NDP Five-Year Implementation Plan is medium term plan guiding the attainment of the NDP priorities and it encapsulates the seven priorities for the current 6th administration for implementation.

### **7.4.2. Medium-Term Strategic Framework (MTSF) 2019-2024**

The MTSF is the government's monitoring framework for the NDP Five-Year Implementation Plan for the current 6<sup>th</sup> government administration. The MTSF reflects the commitments drawn from the NDP and other policy pronouncements of government such as the State of the Nation Address & the State of the Province Address. The MTSF sets out the tone for the implementation of key seven focus areas of this government as outlined by the president Ramaphosa during the State of the Nation Address (February 2019). However, out of the seven MTSF priorities, LEDET shall lead or contribute on implementing the following six MTSF priorities at provincial level:

1. Economic transformation and job creation,
2. Education, skills and health,
3. A capable, ethical and developmental state,
4. Spatial integration, human settlement and local government, 5. Social cohesion and safe communities, and
5. A better Africa and the World.

### **7.4.3. Limpopo Development Plan (LDP)**

The LDP is an overarching five-year plan for Limpopo province, which is aligned to the NDP 5-Year Implementation Plan and the MTSF in terms of key priorities. The main thrust of the LDP is industrialization, inclusive economic growth and job creation with trickle effects on poverty, unemployment and inequality. However, it is worth noting that the LDP is being currently reviewed by the Office of the Premier.

### **7.4.4. Limpopo Green Economy Plan**

The Green Economy Plan views green economy as a sustainable development path based on addressing the interdependence between economic growth, social protection and natural ecosystem.

### **7.4.5. Limpopo Climate Change Response Strategy: 2016-2020**

LEDET championed the development of this provincial climate change response strategy. The Strategy identifies measures needed to adapt to current climate changes and future climate changes that are likely to occur as well as key areas wherein provincial actions can assist in mitigating the impact of climate change in energy, transport and resource efficiency.

#### **7.4.6. Limpopo Environment Outlook 2016**

The Limpopo Environment Outlook (LEO) Report is a snapshot at this point in time of the environment and the people of Limpopo Province. The LEO Report provides a summary of the current state and future prospects of the environment. It demonstrates how the state or condition of the environment impacts on the wellbeing of people, and how appropriate responses can improve the overall state or condition of the environment to the benefit of the people who depend on the natural resources for their survival and well-being.

LEO Report makes people more aware of the environment and enable them to understand deep interconnectedness between people and the environment. It showcases multiple interactions between people and the environment and demonstrates how these interactions can be negative or positive. The LEO Report further highlights trends in resource use that should inform decision-making and future planning to ensure a more sustainable future for the people of Limpopo.

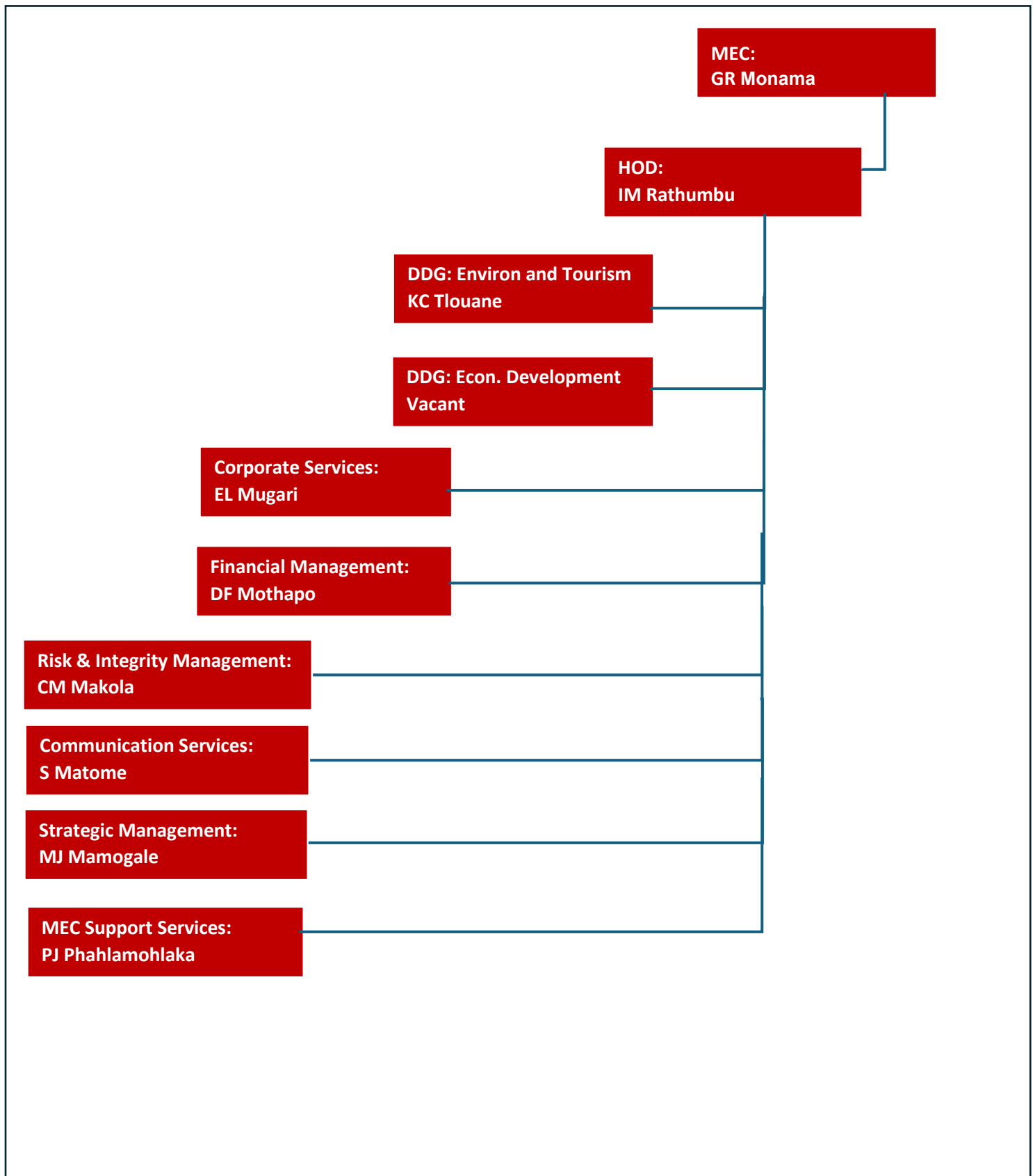
The LEO Report provides a moment to take stock of and assess the current state or condition of the environment, in general, and environmental resources. It identifies and assesses environmental issues and challenges, determines the condition and trends, and identifies priority environmental challenges and trends in resource use. It evaluates the effectiveness of environmental policies, strategies, plans, programs, projects and actions that are in place. It also looks into the future and presents appropriate responses to improve the status quo. It highlights how a range of interrelated measures may either enhance or undermine the environmental resilience of Limpopo. This resilience is a critical component of climate change adaptation.

#### **7.4.7. Limpopo Environmental Implementation Plan, 2020-2025**

The EIP is required in terms of Chapter 3 of the National Environmental Management Act (NEMA), 1998 (Act No. 107 of 1998 as amended). The EIP describes departmental policies, plans and programs that may impact on the environment and how these will comply with NEMA principles and national environmental norms and standards. The aim is to ensure that government integrates environmental considerations into its core mandate, functions and activities. The EIP aims to co-ordinate and harmonize the environmental policies, plans, programs and decisions of the various departments that exercise functions that may affect the environment or are entrusted with powers and duties aimed at the achievement, promotion, and protection of a sustainable environment at provincial and local government levels. The purpose is to minimize the duplication of procedures and functions; and to promote consistency in the exercise of functions that may affect the environment.

Section 11(1) of chapter 3 of NEMA (as amended) provides that every provincial department responsible for environmental affairs must prepare an Environmental Implementation Plan (EIP) within five years of the coming into operation of the National Environmental Management Laws Second Amendment Act, 2013 (Act No 30 of 2013) and at intervals of not more than five years thereafter. In this light of that, the Limpopo province has developed the Limpopo EIP 2020–2025. The plan will be implemented over five years and in terms of section 16(1)(b) of NEMA (as amended), every organ of state must report annually within four months of the end of the financial year on the implementation of its adopted EIP to the Director-General of Forestry, Fisheries and the Environment.

## 8. ORGANISATIONAL STRUCTURE



## 9. ENTITIES REPORTING TO THE MEC

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

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
<b>Limpopo Economic Development Agency (LEDA)</b>	Northern Province Development Corporation Act, 1994 (Act No. 4 of 1994) empowers the Entity to plan, finance, co-ordinate, promote and carry out development of the province in the fields of agriculture, commerce, industry, mining, training, tourism, public transport and other business undertakings as well as in housing including community development.	<b>Appropriated transfers</b> Appropriated funds and own revenue	<ul style="list-style-type: none"> <li>• Responsible for facilitating economic development of the Limpopo Province and job creation as well as empowering local entrepreneurs/enterprises and business pioneers through a clear, strategic path for sustainable economic development</li> <li>• Plan and coordinate development of SMME's through financing</li> <li>• Responsible for the provision of non-financial business support to ensure job creation, thus reducing poverty in line with the Limpopo Provincial Growth and Development Strategy</li> <li>• Provide business development support services to SMME's and Co-operatives</li> <li>• Facilitate trade and investment into Limpopo</li> </ul>
<b>Limpopo Tourism Agency (LTA)</b>	<b>Limpopo Tourism Act, 2018 (Act No 4 of 2018)</b> empowers the Entity to provide for the development, management and promotion of sustainable tourism in Limpopo. The Act further provides for the registration of tourism businesses and regulation of the tourist guides.	Appropriated transfers	<ul style="list-style-type: none"> <li>• Responsible for marketing the province as a tourist destination;</li> <li>• Market provincial tourism products and facilities;</li> <li>• Develop and implement a marketing strategy for tourism industry that promotes-               <ul style="list-style-type: none"> <li>(i) the objects of Limpopo Tourism Act; and</li> <li>(ii) the provincial tourism sector strategy;</li> </ul> </li> </ul>

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
			<ul style="list-style-type: none"> <li>• Advise the MEC on any matter relating to tourism marketing; and</li> <li>• Perform any other function the MEC may assign or delegate to the Agency.</li> </ul>
Limpopo Gambling Board (LGB)	<b>Limpopo Gaming Act, 2013 (Act No. 3 of 2013) empowers the Entity to</b> regulate the administration of the casino and gambling industry in Limpopo.	Appropriated transfers	<ul style="list-style-type: none"> <li>• Regulate, control and monitor gambling activities in the province</li> <li>• Promotion of the gambling industry for the benefit of the local economy and people of the province</li> <li>• Collections of gambling taxes on behalf of the LEDET</li> </ul>

## PART B: PERFORMANCE INFORMATION

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## **1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES**

REFER TO PAGE 141 OF THE REPORT

## **2. OVERVIEW OF DEPARTMENTAL PERFORMANCE**

### **2.1 Service Delivery Environment**

The Department has made strides during 2023/24 to deliver on its constitutional mandate of growing the provincial economy, protecting and managing the environment and promoting Limpopo as the tourism destination of choice. The Department made these strides through strategic partnerships with both public and private sector partners. Resources from both the public and private sectors were leveraged to contribute towards the support of local enterprises with emphasis on businesses owned by women, youth and persons with disability including military veterans. In the area of local enterprise development, the Department supported over 380 SMMEs and Cooperatives to stimulate local economic development and job creation. An amount of R10 million was committed toward the support of SMMEs and Cooperatives in the urban, township and rural areas. Support to the SMMEs and Cooperatives was made as part of implementing the Limpopo Township and Rural Economy Strategy and Limpopo Cooperatives Strategy. Partnership with Coca-Cola Beverage South Africa (CCBSA) enabled the Department to support over 52 youth-owned businesses with mobile kitchens fully furnished with stock, equipment and tools.

The Department further in collaboration with the South African Local Government Association (SALGA) through University of Johannesburg hosted graduation ceremony in August 2023 for 65 LED practitioners from various municipalities in the province. LED capacity-building programme was initiated to empower LED practitioners (municipal councillors and officials) in the province with requisite economic development acumen to effectively and efficiently develop and support enterprises to contribute towards growing the local economies. Since the inception Programme in 2017/18 financial year, more than 150 LED practitioners had completed the programme. Moreover, the Red Tape Reduction Programme was also rolled-out in municipalities to address barriers hindering businesses to participate in sectors of the economy.

Furthermore, significant progress was made towards the refurbishment of industrial hubs in partnership with the Department of Trade, Industry and Competition (DTIC). An amount of R49 million was committed towards the refurbishment of Industrial Parks and the Digital Hub in Seshego. The construction of the Digital Hub will serve as a training centre for community members; provide access to information and communication technology (ICT) facilities and enable incubation mainly for young entrepreneurs operating in the ICT space. LEDET operates a Manufacturing Support Centre (through the Limpopo Tooling Initiative), situated in the Nkowankowa Industrial Park. The Centre is equipped with state-of-the-art machinery to develop tooling skills aimed at broadening and strengthening the manufacturing sector. In the reporting period, the centre managed to develop ten (10) apprentices into qualified artisans, and in the 2024/25 financial year, six (6) apprentices will be trained



to become Tool, Jik and Die artisans. During the year under review, Limpopo Province hosted a successful 3<sup>rd</sup> Edition of its Investment Conference in October 2023 and over R37 billion worth of investment pledges was raised. These investments cover Mining, Manufacturing, Energy, Health, Agro-processing, ICT, Infrastructure and Property Development.

The Department also made progress in the implementation of bulk infrastructure projects such as internal roads and storm water in the North Site of MMSEZ with a budget of over R200m. Despite certain challenges, LEDA is working to ensure that bulk infrastructure is put in place and ready for investors. At the Investing in Africa Mining Indaba held in February 2024, the MMSEZ further signed a R10bn renewable energy investment with Red Rocket. In addition, an application was submitted to DTIC for designation of Fetakgomo- Tubatse Industrial Park (FTIP) so that it becomes a fully-fledged Special Economic Zone. The Department is still awaiting the outcome of its application.

The province started implementing the Limpopo Liquor Act of 2015 and The Regulations in August 2023 to control and regulate the sale and supply of liquor in the province. This enabled the Department to establish liquor structures in all the districts for effective management of liquor. These structures include Provincial Liquor Board, Liquor Appeal Tribunal and Local Liquor Authorities which are duly constituted and operational. The department carried out business inspections in partnership with law enforcement agencies to enforce compliance with applicable legislation.

In the environment space, the overall environment sector performance continues to improve with 141 complete EIA applications finalized during the 2023/2024 financial year. However, this was a decline in development projects finalised in 2023/24 as compared to EIAs (192) finalised in the 2022/2023 financial year. The province has however maintained its trend in respect of development investments projects estimated at approximately R15 billion to the economy, with a potential to create over 1500 jobs. The Department was able to create 121 job opportunities in 2023/24 through the environmental Expanded Public Works Programme (EPWP) in nature reserves and other service centres across the province to deal with unemployment and poverty.

The Environmental Management Inspectors (EMIs) continue to ensure the realisation of the constitutional right to an environment that is not harmful to people's health or well-being and to protect the environment. The Department conducted 350 compliance inspections, issued 68 administrative enforcement actions and referred 9 environmental crime investigations to the National Prosecution Authority for prosecution during 2023/24 financial year. The fight against the increasing poaching of rhinos, lions, pangolins, unsustainable exploitation of fauna and flora, non-compliance to environmental legislation and other environmental crimes remain high on the government agenda. The Department continues to implement compliance and enforcement activities in collaboration with other law enforcement agencies.

Revenue generating projects in the Limpopo Wildlife Resorts within some of the provincial nature reserves were implemented. This is in the form of construction of new twenty (20) bed tourist chalets in the Nylsvlei Nature

reserve, new base camp facilities at Wolkberg Nature Reserve, the upgraded access road and chalets at Makhutsi camp in Lekgalameetse. The Department also concluded the construction of new staff accommodation units in the Blouberg Nature Reserve to improve the standards of living for the staff who work tirelessly to protect wildlife.

Tourism has been positioned as a priority economic driver as echoed in the National Tourism Sector Strategy (NTSS) that directed provinces to align to this new strategic approach. The primary focus for the province has been on tourism safety awareness as one of the targeted programmes for the tourism industry to ensure safety at tourism products and to encourage safe travel. It is implemented in a joint programme with other sector departments and municipalities including law enforcement and community associations. With limited resources, the Department supported 05 community tourism owned initiatives and registered over 200 tourist guides during the year under review.

## 2.2 Service Delivery Improvement Plan

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

### *Main services and standards*

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Consumer Rights Complaints Resolution	Consumer/Citizens	Finalise 100% consumer complaints within 90 days of receipt	100% of lodged consumer complaints resolved within 90 days	100% (110 of 110) of lodged complaints were resolved within 90 days of receipt

### *Batho Pele arrangements with beneficiaries (Consultation access, etc.)*

Current/actual arrangements	Desired arrangements	Actual achievements
Consultation to be conducted through education by the Consumer Affairs Directorate	100% consultation about consumer rights with customers through all avenues available	617842 consumers were reached through awareness campaigns and through Road Shows
The service is currently available in all 5 district offices	To roll out the services to Thusong Service Centres	Service offered in all 5 district offices
Accurate information is being disseminated through brochures	To increase roadshows and workshops upon appointment of more personnel. Provision of assistive devices e.g. braille printing	27742 brochures distributed during roadshows

Current/actual arrangements	Desired arrangements	Actual achievements
Contact details of service centres will be made available on the departmental newsletter and website	Contact details of service centres will be made available on the departmental newsletter and website	Contact details of service centres are available on the departmental newsletter and website

*Service delivery information tool*

Current/actual information tools	Desired information tools	Actual achievements
Information is conveyed through newsletters and website publications, radio, and roadshows	Information is conveyed through newsletters and website publications, radio, and roadshows	Awareness campaigns were conducted through radio and roadshows: 617842 consumers were reached through Awareness Campaigns and Road Shows

*Complaints mechanism*

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
Complaints are attended to in terms of approved departmental Service Delivery Standard Operating Procedures within 90 days of receipts	100% complaints investigated and resolved within 90 days	100% (110 of 110) complaints were resolved within stipulated timeframes in terms of the approved Service Delivery Standards Operating Procedures

## 2.3 Organisational environment

The department started to implement the approved revised organisational structure during 2023/24 financial year. Phase 1 (direct placement) and Phase 2 (more employees than posts) were finalised. Phase 3 (employees in “excess” to choose from the vacancy list for possible placement) is still in progress. Filling of level 1-12 positions was suspended during the year under review to facilitate placement of employees on the approved organisational structure. Only two (02) posts were filled in the reporting period and fifty-four (57) positions vacated including age retirements up to 31 March 2024. The Economic Development and Environmental Affairs programs have the highest vacancy rate as majority of the officials are nearing retirement age especially in the state-owned nature reserves. However, the Department is continuously addressing this challenge by advertising and filling the vacated posts through the Compensation of Employees (CoE) budget. A few of managerial positions have been filled and that of the HoD in July 2023. However, some positions remain vacant and as an interim measure, the Executive Authority has appointed senior officials in acting capacity for some of the critical managerial positions so that service delivery is not affected. High staff turnover impacts negatively on service delivery to communities, especially when funded vacant posts are not being filled on time. The Department has a Human Resource Planning Committee headed by the HOD that sit regularly to assess human resources environment and strategize through reprioritisation of posts to be filled as a matter of urgency.

## **2.4 Key policy developments and legislative changes**

None

## **3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES**

The Department has been implementing its approved Strategic Plan, which was not amended, since 2020 to date. The Strategic Plan has two impact statements developed at institutional level which are:

- An industrialised Limpopo provincial economy, and
- An inclusive economic growth within a sustainable environment.

With the first impact statement, the Department implemented on continuous basis a number of catalytic economic programs and projects through LEDA to industrialise the provincial economy. These programs and projects include the industrial park revitalisation program both in Seshego in Capricorn district and Nkowankowa in Mopani district, Fetakgomo-Tubatse Industrial Park in Sekhukhune district and Musina-Makhado Special Economic Zone in Vhembe district. Considerable progress has been made in implementing all the programs/projects in the province, which is an indication that the LEDET is more likely to attain its impact in the near future. To declare Limpopo as an industrialised province is not an overnight decision but will require impact evaluation studies of these programs/projects to be carried out later to confirm the claim.

Regarding the second impact, the Department again in growing an inclusive economic growth within a sustainable environment not alone but with other departments within the economic and infrastructure clusters. Again, we boldly claim that significant progress was registered during the 2023/24 fiscal year to realise the set impact from various areas including local enterprise support and development, tourism transformation and development, agro-processing, biodiversity economy management, environmental quality management and other areas that touch on constitutional mandate of the Department and other economic cluster departments.

The Strategic Plan further entailed a number of outcomes that LEDET sought to achieve during the year under review. LEDET is one of the few departments in the province that have proven to run clean administration to institutionalise good governance in all areas of its operations. A prime example of running a clean administration is the achievement of unqualified audit without matters three years in a row in the past three financial years, except in 2023/24 financial year since the Department regressed on this aspect.

However, this above statement does not suggest the absence of challenges in promoting good governance or running a clean administration. For example, the analysis of annual performance shows that the Department under Program 1 has been struggling for the entire 2023/24 to achieve all its planned targets especially on mainstreaming gender and disability as one its outcomes. The level of compliance with the law, in contrast, has improved considerably but not in all areas. LEDET is one the few departments in the province that consistently achieve over 98% in terms of payment of valid invoices within the 30 days period of receipt. Regarding the outcomes under the core business, which include economic development program, environmental affairs and tourism program, it suffices to conclude that the Department managed to achieve all the set outcomes per main program for the 2023/24 financial year. Justification for this is illustrated by 100% achievements of all annual targets for the core business programs. A detailed illustration of these achievements is presented on the table on achievement of outputs targets in this section.

## **4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION**

### **4.1 Programme 1: Administration**

The purpose of this program is to provide strategic direction and support to line function programs to enable the achievement of their respective mandates.

Program 1 is subdivided into six subprograms as follows:

- Office of the MEC
- Office of the HoD
- Corporate services
- Financial Management
- Information Management, and
- Infrastructure Management.

**NB:** For the Office of the MEC and the HoD, there were no output indicators and targets set in the planning document for the reporting period, while planned outputs and progress on Infrastructure Management was covered under the Infrastructure Table in the planning document.

**The following are Institutional Outcomes that Program 1 contributes to seek to achieve:**

- An ethical and professional public service maintained;
- Gender and disability mainstreamed;
- Improved financial governance;
- Modernised business processes and systems.

#### **Outcomes, Outputs, Output Indicators, Targets and Actual Achievements**

Although, Program 1 had challenges during the year under review, the Department made some progress towards realisation of its strategic outcomes in automating its businesses processes and systems, running a clean administration for good governance. The challenge experienced relate to ensuring a 50/50 gender parity at SMS level. However, interventions such as identification and ring-fencing posts for female candidate and collaborating with the organisations representing persons with disability were put in place. Out of the twelve (12) annual targets, only five (5) targets were met representing 42% achievement. There is no significant improvement during this financial year in terms of performance compared to the previous financial year where the department recorded 40% achievement of annual targets. There is still recurring challenge of non-compliance with policy directives within the department. This requires management to strengthen its implementation of consequence management to instil a culture of compliance and ensure accountability. Another area that needs management attention is empowerment of women and persons with disability. However, achieving unqualified audit without matters for the previous financial years is an indication that the Department has met its outcome on improved financial governance.

#### **Table 2.4.4.1:**

**N.B.** The department did not re-table the approved Annual Performance Plan during 2023/24 financial year

**Table 2.4.4.2:**

Programme / Sub-programme: Administration								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviation
<b>CORPORATE SERVICES</b>								
An ethical and professional public service maintained	Compliance to e-disclosure of financial interest by SMS members	Percentage compliance to e-disclosure of financial interests by SMS members within set timelines	98% (327 of 333)	100% (39 of 39)	100%	100% (37 of 37)	None	None
	Compliance to e-disclosure of financial interest by other categories of employees	Percentage compliance to e-disclosure of financial interests by other categories of employees within set timelines		93% (97 of 104)	100%	98.6% (214 of 217)	-1.4% (3 of 217)	Three officials did not finalise the disclosures process by not submitting to the system
	Disciplinary cases adjudicated	Percentage of disciplinary cases adjudicated within 90 days of receipt	97, 5% (40 of 41)	97% (33 of 34)	100%	96.7% (30 of 31)	-3.3% (1 of 31)	01 case was adjudicated beyond 90 days
	Public Sector productivity linked to Performance	Percentage of employees' performance	96% (1070 of 1114)	98% (1037 of 1058)	100%	75% (747 of 993)	-25% (246 of 993)	Non-compliance and Precautionary Transfers

Programme / Sub-programme: Administration								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviation
	Personnel Management	contracts signed within set timelines						
	Maintained funded vacancy rate below acceptable norm of 10%	Funded vacancy rate maintained below acceptable norm of 10%	0,09% (9 posts filled)	<0.39%	<10%	<0,39%	None	None
	Reviewed organisational structure implemented	Approved organisational structure implemented	Not measured	Not measured	Reviewed organisational structure implemented	Reviewed structure implemented	None	None
Gender and disability mainstreamed	Female representation at SMS level	Percentage of female at SMS level	40%	39%	50%	42.9%	-7.1%	Implementation of the new structure delayed the finalisation of the recruitment plan
	Employment of persons with disability	Percentage of persons with disability in employment	1.3%	2%	2%	1.6%	-0.4%	Implementation of the new structure delayed the finalisation of the recruitment plan

Programme / Sub-programme: Administration								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviation
<b>FINANCIAL MANAGEMENT</b>								
Improved financial governance	Received valid invoices paid	Percentage of valid invoices paid within 30 days of receipt	99,9% (3 867 of 3 869)	100% (4857 of 4857)	100%	99.9% (4530 of 4533)	-0.1% (3 of 4533)	<ul style="list-style-type: none"> <li>One invoice paid on time but rejected by the bank due to the closed supplier's bank account</li> <li>Error in capturing one invoice for payment</li> <li>Payment for bursary refund was authorized on time &amp; did not reflect on the suspense accounts as rejection, automatically posted to the next</li> </ul>



Programme / Sub-programme: Administration								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviation
								payment run
	Expenditure in relation to allocated budget	Percentage expenditure in relation to the allocated budget	99.5%	96%	99%	97.9%	-1.1%	Delay in implementing both the Recruitment Plan and Procurement Plan
	Sustained an unqualified audit opinion	Unqualified audit opinion sustained	Unqualified audit with no matters of emphasis sustained (Clean audit outcome)	Unqualified audit opinion sustained	Unqualified audit opinion	Unqualified audit opinion sustained	None	None
INFORMATION MANAGEMENT								
Modernised business processes and systems	Efficient business processes	Information and Communication Technology Strategy (ICT) implemented	ICT strategy implemented with two projects (Biodiversity Permits and Liquor Systems initiated)	Not measured	ICT Strategy implemented	ICT Strategy implemented	None	None

#### Linking performance with budgets

The Department spent 97.9% of the total adjusted budget, compared to 95.7% in the previous financial year. However, Program 1 spent 99.8% of the total program budget, which is an improvement compared to 96.5% recorded in 2022/23

financial year. The under-expenditure recorded relate mainly to delays in finalising the recruitment plan due to implementation of the newly approved organisational structure as well as delayed implementation of the procurement plan.

**Sub-programme expenditure**

Sub-Programme Name	2023/2024			2022/2023		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Office of the MEC	11,542	11,397	145	10,165	10,197	(32)
Office of the HOD	6,629	5,050	1,579	7,987	5,446	2,541
Financial Management	79,237	81,373	(2,136)	80,376	80,378	(2)
Corporate Services	271,251	270,097	1,154	278,429	267,654	10,775
<b>Total</b>	<b>368,659</b>	<b>367,917</b>	<b>742</b>	<b>376,957</b>	<b>363,674</b>	<b>13,283</b>

**Strategy to overcome areas of under performance**

To enforce compliance with the legislation including policy directives, the Department is implementing the following interventions:

- Initiated disciplinary measures against non-complying officials;
- Ensure effective implementation of the Phase 3 of the organisational structure.
- Reprioritisation of posts for female candidates at SMS level and also persons with disabilities.
- Ensure continuous monitoring of the EE plan and the Recruitment Plan.
- Conduct regular training workshops for the development of personnel.

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

Not applicable to Program 1 for the department.

## **4.2. PROGRAMME 2: ECONOMIC DEVELOPMENT**

The purpose of this program is to stimulate economic growth and job creation through economic planning and research, enterprise development, investment promotion and business regulations.

The program is sub-divided into four subprograms as follows:

- **Economic planning and research:** the subprogram aims to promote economic planning and research as well as monitor implementation of economic development programs
- **Integrated economic development services:** aims to create an enabling environment for SMMEs and Cooperatives development to improve the quality of life of the people of Limpopo province.
- **Trade and sector development:** aims to stimulate economic growth and job creation through industry development, trade and investment promotion.
- **Business regulation and governance:** the subprogram aims to regulate businesses in all sectors and ensure effective protection of consumer rights.

### **Institutional Outcomes that Program 2 contribute to:**

- Improved provincial economic growth and development.
- Up-scaled and expanded support to local enterprises (SMMEs and Cooperatives).
- Increased ownership and participation by historically disadvantaged individuals in the province.
- Regulated and compliant Limpopo businesses.

### **Outcomes, Outputs, Output Indicators, Targets and Actual Achievements**

The performance of the department improved since all the 14 annual targets were achieved during this year under review representing 100% achievement, as compared to the previous financial year where program 2 recorded 92.3% of targets. Achievement of all targets indicates that the Department has been able to achieve the planned outcomes and contribute towards the realisation of economic transformation and job creation. Regarding implementation of enterprise development program, the Department in strategic partnership with the private sector supported a total of 391 SMMEs including Cooperatives, as compared to 251 enterprises supported in 2022/23 financial year. In addition, the Department inspected over 7000 liquor outlets through the province for compliance with license conditions including the liquor regulations. From the beginning of August 2023, the Department started implementing the Limpopo Liquor Act.

**Table 2.4.4.2:**

Programme / Sub-programme: Economic Development								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
<b>ECONOMIC PLANNING AND RESEARCH</b>								
Improved provincial economic growth and development	Economic indicator reports compiled	Number of Economic Development reports compiled on economic indicators	4	4	4	4	None	None
	Sector Master Plans Developed	Number of sector master plans developed	2	1	1	1	None	None
	Economic development research conducted	Number of economic development research completed	2	1	1	1	None	None
<b>INTEGRATED ECONOMIC DEVELOPMENT SERVICES</b>								
Up-scaled and expanded support to local enterprises (SMMEs & Cooperatives)  Increased ownership and participation by historically	Implemented Broad-Based Black Economic Empowerment (BBBEE) compliance interventions	Number of BBBEE compliance interventions implemented	3	2	2	2	None	None
	Local enterprises supported	Number of local enterprises supported	4 monitoring and evaluation reports	261	160	391	231	Strategic partnerships with both private

Programme / Sub-programme: Economic Development								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
disadvantaged individuals in the province			produced on local enterprise supports					and public sectors increased the capacity to support additional enterprises
	LED support provided to municipalities	Number of LED interventions implemented in municipalities	Not measured	1	1	2	1	Collaboration with other stakeholders
	Municipalities assisted to roll out Red tape reduction programme	Number of Municipalities assisted to roll out Red tape reduction programme	Not measured	Not measured	2	21	19	Collaboration with DSBD
TRADE AND SECTOR DEVELOPMENT								
Improved provincial economic growth and development	Components of the National Exporter Development Programme facilitated	Number of components of the National Exporter Development Programme facilitated	3	3	3	3	None	None
	Programmes on	Number of manufactu	3	3	3	3	None	None

Programme / Sub-programme: Economic Development								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
	manufacturing support facilitated	ring support programmes implemented						
	Programmes implemented to enhance local participation in the mining sector	Number of programmes implemented to enhance local participation in the mining sector	2	2	2	2	None	None
BUSINESS REGULATION AND GOVERNANCE								
Regulated and compliant businesses	LIBRA implemented	Number of monitoring reports produced on the implementation of LIBRA in local municipalities	4	4	4	4	None	None
	Inspected liquor businesses	Number of liquor businesses inspected	6976	8153	7 200	7 946	746	Joint operations with other law enforcement agencies
	Processed liquor applications	Percentage of liquor applications processed within	98,5% (1786 of 1813)	100% (1856 of 1856)	100%	100% (961 of 961)	None	None

Programme / Sub-programme: Economic Development								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
		stipulated timeframe						
	Received consumer complaints finalised	Percentage of consumer complaints finalised within stipulated timeframe	85% (66 of 78)	73% (54 of 74)	100%	100% (110 of 110)	None	None

#### Linking performance with budgets

The Department spent 99.3% of the total program 2 budget, as compared to 97.7% spent in the previous financial year. The underspending recorded relates mainly to goods & services on contract with SITA for the implementation of phase 2 of Electronic Liquor licensing system, which was not completed. This project will be rolled over to the next financial year for completion.

#### Sub-programme expenditure

Sub-Programme Name	2023/2024			2022/2023		
	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
Integrated Economic Development Services	683,859	683,671	188	713,743	705,603	8,140
Trade and Sector Development	13,159	12,460	699	14,751	14,060	691
Business Regulation and Governance	121,952	117,451	4,501	126,304	119,587	6,717
Economic Planning and Research	4,612	4,111	501	9,132	4,605	4,527
<b>Total</b>	<b>823,582</b>	<b>817,693</b>	<b>5,889</b>	<b>863,930</b>	<b>843,855</b>	<b>20,075</b>

**Strategy to overcome areas of under performance**

Not applicable as all annual targets were achieved.

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

Not applicable as Program 2 has not standardised outputs indicators.



### **PROGRAMME 3: ENVIRONMENTAL AFFAIRS**

- The purpose of this program is to provide sustainable environmental management services.

This program is divided into three subprograms as thus:

- **Environmental Quality Management:** the subprogram aims to provide environmental quality management, empowerment, compliance and enforcement services in the province.
- **Biodiversity and Natural Resource Management:** It aims to provide sustainable natural resources management, utilisation and regulation services in the province.
- **Environmental Empowerment Service:** It aims to ensure the development, promotion and management of environmental activities in the province through the provision of environmental empowerment support services.

#### **Institutional Outcomes that Program 3 contributes to:**

- Compliance with environmental legislation improved.
- Environmental and spatial planning, development and governance improved.
- Environmental decision making improved.
- Climate change resilient province built.
- More environmental stewardship programmes to raise awareness and reduce ecological footprint.
- Stronger and effective internal capacity both with technical and human resources to manage environmental programmes.
- Ecosystems and species protected and natural resources utilisation sustainable.
- Contribution of environment sector jobs to economic growth and development.

#### **Outcomes, Outputs, Output Indicators, Targets and Actual Achievements**

Program 3 had eight (8) outcomes and the programs and projects implemented were aligned to the achievement of these outcomes. Program 3 further had a total of 19 output indicators and targets. Out of 19 targets, all targets have been achieved, representing 100% of achievement, compared to 95% in the previous financial year. The Department through this program contributes towards sustainable environmental utilisation of natural resources. Compliance and enforcement with all environmental laws and regulations by the regulated communities and environmentally authorised facilities and/ or developments was intensified during the year under review. Through the program, the department contributed to growth of biodiversity economy and job creation since a total of 121 job opportunities for youth, women and persons with disabilities were created. The environmental public work program supported 47 women, 86 youth of both genders and 1 disabled person. There was a slight decrease in terms of number of jobs created as compared to the 2022/23 financial year whereby the department created a total of 137 jobs. Furthermore, a total of 141 EIAs for various developmental projects were authorised within the stipulated timeframes.

**Table 2.4.4.2:**

Programme / Sub-programme: Environmental Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviation
ENVIRONMENTAL QUALITY MANAGEMENT								
Compliance with environmental legislation improved	Environmental Impact Assessment (EIA) applications finalised within legislated timeframes	Percentage of complete Environmental Impact Assessment (EIA) applications finalised within legislated timeframes	100% (213 of 213)	100% (192 of 192)	100%	100% (141 of 141)	None	None
	Compliance inspections conducted	Number of compliance inspections conducted	441	290	258	350	92	More surveillance, partnerships and special operations conducted with other law enforcement agencies and DFFE
	Completed criminal investigations handed to the NPA for prosecution	Number of completed criminal investigations handed to the NPA for prosecution	8	9	5	9	4	More environmental crimes investigated that were further referred for prosecution

Programme / Sub-programme: Environmental Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviation
	Administrative notices issued for non-compliance with environmental management legislation	Number of administrative enforcement notices issued for non-compliance with environmental management legislation	62	47	39	68	29	Increased non-compliance with environmental legislation that led to special operations implementation
	Biodiversity permits issued within legislated timeframes	Percentage of complete biodiversity management permits issued within legislated timeframes	100% (10219 of 10219)	100% (11172 of 11172)	100%	100% (14 133 of 14 133)	None	None
	Atmospheric emission licenses (AELs) issued within legislated timeframes	Percentage of complete Atmospheric Emission Licenses (AELs) issued within legislated timeframes	100% (2 of 2)	100% (2 of 2)	100%	100% (4 of 4)	None	None
	Waste management licenses (WML) issued within legislated timeframes	Percentage of complete Waste Management Licenses (WMLs) finalised within legislated timeframes	100% (1 of 1)	100% (2 of 2)	100%	100% (1 of 1)	None	None

Programme / Sub-programme: Environmental Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviation
<b>BIODIVERSITY AND NATURAL RESOURCE MANAGEMENT</b>								
Environmental and spatial planning; development, and governance improved	Intergovernmental sector programmes implemented	Number of intergovernmental sector programmes implemented	1	1	1	1	None	None
	Legislated tools developed	Number of legislated tools developed	1	0	1	1	None	None
Environmental decision making improved	Environmental research projects completed	Number of environmental research projects completed	1	1	1	1	None	None
	Functional environmental information management systems maintained	Number of functional environmental information management systems maintained	1	1	1	1	None	None
A climate change resilient province built	Climate change response interventions implemented	Number of climate change response interventions implemented	1	1	1	1	None	None
Ecosystems and Species protection and natural	Biodiversity economy initiatives implemented	Number of biodiversity economy initiatives implemented	1	1	1	1	None	None

Programme / Sub-programme: Environmental Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviation
resources utilised sustainably	Hectares under conservation estate	Number of hectares under the conservation estate	0 hectares	10 541,4187 hectares	10000 hectares	17724 hectares	7724 hectares	Sizes of the properties declared cannot be predetermined
	Area of state managed protected areas assessed with a METT score above 67%	Percentage of area of state managed protected areas assessed with a METT score above 67%	3,721% (9708 ha of 260890 ha)	3,721% (9708 of 260809 ha)	1% (2609 of 260890 ha)	3,066% (8000 ha of 260890 ha)	2,066% (5391 ha of 260890)	Sizes of the state managed protected area with acceptable management effectiveness cannot be predetermined
	Revenue enhancement projects developed	Number of revenue enhancement projects developed	1	1	1	1	None	None
ENVIRONMENTAL EMPOWERMENT SERVICES								
Contribution of environment sector jobs to economic growth and development	Work opportunities created through environment sector public employment programmes	Number of work opportunities created through environment sector public employment programmes	94	137	120	121	1	Reporting include EPWP beneficiaries appointed through infrastructure projects in the nature reserves
Stronger and effective	Environmental awareness	Number of Environmental	19	75	50	78	28	Partnership with other

Programme / Sub-programme: Environmental Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviation
internal capacity both with technical and human resources to manage environmental programmes	activities conducted	awareness activities conducted						stakeholders and demand from the serviced community
More environmental stewardship programmes to raise awareness and reduce ecological footprint	Environmental capacity building activities conducted	Number of Environmental capacity building activities conducted	34	53	30	51	21	Increased requests for service from different sectors and communities as well as partnership with DFFE

#### **Linking performance with budgets**

Under program 3, the Department spent 93.7%, which is a significant decrease as compared to 97.7% spent in the previous financial year. The underspending recorded relates mainly on goods and services, especially projects on waste infrastructure development in local municipalities, development of Municipal Integrated Waste Management Plan and maintenance of air quality monitoring systems. However, these projects will be completed in the next financial year as they have already started being implemented during this year under review. Regarding the achievement of the outcomes and outputs, suffices to say that the department has been able to achieve all outcomes and outputs as illustrated by achievement of all annual targets under this program 3.

**Sub-programme expenditure**

Sub-Programme Name	2023/2024			2022/2023		
	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
Environmental Trade and Protection	155,815	137,552	18,263	138,945	116,852	22,093
Biodiversity and Natural Resources Management	202,711	196,711 969	5,742	203,322	193,950	9,372
Environmental Empowerment Services	28,827	29,339	(512)	26,157	28,532	(2,375)
Limpopo Wildlife resorts	14,064	12,395	1,669	21,789	12,681	9,108
<b>Total</b>	<b>401,417</b>	<b>376,255</b>	<b>25,162</b>	<b>390,213</b>	<b>352,015</b>	<b>38,198</b>

**Strategy to overcome areas of under performance**

Not applicable as all annual output targets were met.

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

Program 3: Environmental Affairs is the only program that is standardised as a sector in the country. All APP indicators that LEDET implemented were standardised, except one indicator relating to revenue enhancement projects, which is a provincial indicator. The Department provided progress on quarterly basis in the implementation of the standardised indicators to the Department of Forestry, Fisheries and Environment at national level.

#### **4.4. PROGRAMME 4: TOURISM**

- The purpose of this program is to ensure development, promotion and regulation of tourism in the province.

This program is divided into two subprograms as follows:

- **Tourism planning and regulation:** the aim here is to contribute to integrated tourism development and planning and regulate tourism in the province.
- **Tourism destination development and transformation:** it aims to support and facilitate tourism destination development and transformation programs.

##### **Institutional Outcome for Program 4:**

- Contribution of tourism sector to economic growth and development.

##### **Outcomes, Outputs, Output Indicators, Targets and Actual Achievements**

This is one of the departmental program with less output indicators due to very limited budget being allocated to this program on annual basis. However, with the implementation of the new organisational structure since November 2023, the capacity of this program to deliver on its mandate of transforming and growing the tourism industry has improved. Program 4 had only four (4) annual targets of which all targets were achieved thus representing 100% achievement, as it was the case in the previous financial year. The Department exceeded the target of registering the tourists guides as a total of 211 tourist guides were registered. Registration of tourist guides is demand driven meaning that it is a voluntary process. Therefore, the department cannot predetermine how many guides will come forth to register or renew their registrations. Suffice to say that the Department has been able to realise its strategic outcome of making the tourism sector contributing to economic growth and development. This departmental outcome is directly linked to national outcome of economic transformation and job creation.



**Table 2.4.4.2:**

Programme / Sub-programme: Tourism								
Outcome	Output	Output Indicator	Audited Actual Performance 2021/2022	Audited Actual Performance 2022/2023	Planned Annual Target 2023/2024	**Actual Achievement 2023/2024	Deviation from planned target to Actual Achievement 2023/2024	Reasons for deviations
<b>TOURISM PLANNING AND REGULATION</b>								
Contribution of tourism sector to economic growth and development	Registered Tourist Guides	Number of Tourist Guides registered	206	157	180	211	31	Indicator is demand driven
<b>TOURISM DESTINATION AND TRANSFORMATION</b>								
Contribution of tourism sector to economic growth and development	Tourism destination development initiatives supported	Number of community tourism owned initiatives supported	5	5	05	5	None	None
	Tourism awareness programs facilitated	Number of tourism awareness programs facilitated	5	4	04	7	3	Collaboration with National Department of Tourism (NDT)
	Capacity building programs implemented	Number of tourism capacity building programmes implemented	6	4	04	5	1	Collaboration with NDT and SANParks

### **Linking performance with budgets**

Although, all targets were achieved, Program 4 spent 97% of the total adjusted program budget in 2023/24, as compared to 97.7% in the previous financial year. The underspending recorded is mainly on compensation of employees due to delay in filling of vacated posts.

### **Sub-programme expenditure**

Sub-Programme Name	2023/2024			2022/2023		
	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
Tourism Planning and Development	108,133	104,840	3,293	104,366	100,855	3,511
<b>Total</b>	<b>108,133</b>	<b>104,840</b>	<b>3,293</b>	<b>104,366</b>	<b>100,855</b>	<b>3,511</b>

### **Strategy to overcome areas of under performance**

Not applicable as all annual targets were met.

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

Not applicable as Tourism branch is not standardised as a sector nationally.

## **5. TRANSFER PAYMENTS**

### **5.1. Transfer payments to public entities**

This section provides information about transfer payments made to the three public entities that report to the department, namely, LEDA, LGB and LTA. The table below highlights the key outputs, amount transferred and spent and the achievements of these public entities during the reporting period. The performance of these public entities was monitored on quarterly basis to ensure accountability on the funds transferred and their performance.

Name of Public Entity	Key Outputs of the public entity	Amount transferred to the public entity	Amount spent by the public entity	Achievements of the public entity
<b>LEDA</b>	To accelerate economic growth, development and job creation in the Province	<b>R670,226,000</b>	<b>R553 086 772.21</b>	<ul style="list-style-type: none"> <li>• Hosted an investment conference that yielded R37,45 billion pledges</li> <li>• 110 Co-operatives supported within the incubation programme</li> <li>• 125 SMMEs supported within the incubation programme</li> <li>• 6748 beneficiaries supported on business skills training.</li> <li>• Application for designation of the</li> </ul>

Name of Public Entity	Key Outputs of the public entity	Amount transferred to the public entity	Amount spent by the public entity	Achievements of the public entity
				FTSEZ submitted to the DTIC
<b>LGB</b>	<ul style="list-style-type: none"> <li>Accountability and consequence management enforced.</li> <li>Invoices paid within 30 days.</li> <li>A regulated, sustainable and socially responsible gambling environment, fully compliant with relevant legislations.</li> <li>Economic Transformation and enabled job creation.</li> <li>A regulated, sustainable and socially responsible gambling environment, fully compliant with relevant legislations.</li> <li>Increased regional integration and trade.</li> <li>Crime awareness campaigns conducted.</li> </ul>	<b>R81,736,000</b>	<b>R72,647,000</b>	<ul style="list-style-type: none"> <li>Maintained clean audit outcome for 2022/23 financial year.</li> <li>Improved revenue collection (32% increase from the previous financial year) – R260 million compared to R196 million in 2022/23.</li> <li>All valid invoices were paid within 30 days.</li> <li>11 Corporate licenses were issued, which contributed towards job creation in the province.</li> <li>Gambling industry contributed towards 2948 jobs as at the end of the financial year.</li> <li>273 investigations conducted on illegal gambling. This resulted in the arrest of 134 people, the confiscation of 771 illegal gambling machines and 329 computers, which were used for illegal online gambling</li> <li>117 responsible gambling and 64 crime awareness campaigns were conducted</li> <li>Participated in the IAGR conference held in Botswana where best practices were shared with regulators from various countries as a contribution towards a better Arica and the World.</li> </ul>
<b>LTA</b>	<ul style="list-style-type: none"> <li>Market the province as a tourist destination;</li> <li>Market provincial tourism products and facilities;</li> <li>Develop and implement a marketing strategy for</li> </ul>	<b>R82,205,000</b>	<b>R82,205,000</b>	<p>The Entity met the following targets that led to achievement of its objectives to market the province as a tourist destination including the promotion of tourism products and facilities in Limpopo:</p> <ul style="list-style-type: none"> <li>Conducted 4 domestic campaigns;</li> </ul>

Name of Public Entity	Key Outputs of the public entity	Amount transferred to the public entity	Amount spent by the public entity	Achievements of the public entity
	<p>tourism that promotes-</p> <p>(i) the objects of Limpopo Tourism Act; and</p> <p>(ii) the provincial tourism sector strategy;</p> <ul style="list-style-type: none"> <li>Advise the MEC on any matter relating to tourism marketing; and</li> <li>Perform any other function the MEC may assign or delegate to the Agency.</li> </ul>			<ul style="list-style-type: none"> <li>Implemented 8 marketing collaborations;</li> <li>Supported over 70 SMME to access market; and</li> <li>Conducted 4 impact studies.</li> </ul>

## 5.2. Transfer payments to all organisations other than public entities

The table below reflects the transfer payments made for the period 1 April 2023 to 31 March 2024

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity	Reasons for the funds unspent by the entity
Kruger To Kanyon Biosphere reserve	NPO	<p>Support the biosphere to carry out the function of conservation, research and sustainable development</p> <ul style="list-style-type: none"> <li>Biosphere Reserves submits plans and audit reports prior to disbursement of transfers</li> <li>Quarterly reports are submitted to the department</li> <li>Quarterly meetings are held between the department and the Biosphere Reserves</li> </ul>	Yes	R307 666	R307 666	None
Vhembe biosphere reserve	NPO	Support the biosphere to carry out the function of	Yes	R307 666	R307 666	None

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity	Reasons for the funds unspent by the entity
		conservation, research and sustainable development  <ul style="list-style-type: none"> <li>Biosphere Reserves submits plans and audit reports prior to disbursement of transfers</li> <li>Quarterly reports are submitted to the department</li> <li>Quarterly meetings are held between the department and the Biosphere Reserves</li> </ul>				
Waterberg biosphere reserve	NPO	Support the biosphere to carry out the function of conservation, research and sustainable development  <ul style="list-style-type: none"> <li>Biosphere Reserves submits plans and audit reports prior to disbursement of transfers</li> <li>Quarterly reports are submitted to the department</li> <li>Quarterly meetings are held between the department and the Biosphere Reserves</li> </ul>	Yes	R307 666	R307 666	None

The table below reflects the transfer payments which were budgeted for in the period 1 April 2023 to 31 March 2024, but no transfer payments were made.

Name of transferee	Purpose for which the funds were to be used	Amount budgeted for (R'000)	Amount transferred (R'000)	Reasons why funds were not transferred
N/A				

## 6. CONDITIONAL GRANTS

### 6.1. Conditional grants and earmarked funds paid

The table below detail/s the conditional grants and earmarked funds paid by the department.

#### Conditional Grant 1:

Department/ Municipality to whom the grant has been transferred	N/A
Purpose of the grant	N/A
Expected outputs of the grant	N/A
Actual outputs achieved	N/A
Amount per amended DORA	N/A
Amount transferred (R'000)	N/A
Reasons if amount as per DORA not transferred	N/A
Amount spent by the department/ municipality (R'000)	N/A
Reasons for the funds unspent by the entity	N/A
Monitoring mechanism by the transferring department	N/A

### 6.2. Conditional grants and earmarked funds received

The table/s below details the conditional grants and ear marked funds received during for the period 1 April 2023 to 31 March 2024.

#### Conditional Grant 1: Expanded Public Works Programme

Department who transferred the grant	National Department of Public Works
Purpose of the grant	Alleviate poverty through temporary job creation

<b>Expected outputs of the grant</b>	<b>Maintenance and improvement of infrastructure in State owned nature reserves</b>
<b>Actual outputs achieved</b>	<b>State owned nature reserves maintained in terms of fences, roads and bush clearing</b>
<b>Amount per amended DORA</b>	<b>R1,733,000</b>
<b>Amount received (R'000)</b>	<b>R1,733,000</b>
<b>Reasons if amount as per DORA was not received</b>	<b>None</b>
<b>Amount spent by the department (R'000)</b>	<b>R1,733,000</b>
<b>Reasons for the funds unspent by the entity</b>	<b>None</b>
<b>Reasons for deviations on performance</b>	<b>None</b>
<b>Measures taken to improve performance</b>	<b>None</b>
<b>Monitoring mechanism by the receiving department</b>	<b>Monthly reports</b>

## 7. DONOR FUNDS

### 7.1. Donor Funds Received

#### Donor Fund 1: PPC CEMENT SA (Pty)

<b>Name of donor</b>	<b>PPC CEMENT SA (Pty)</b>
<b>Full amount of the funding</b>	<b>R1,825.80</b>
<b>Period of the commitment</b>	<b>07.02.2024</b>
<b>Purpose of the funding</b>	<b>To plant the anchor poles at Atherstone Nature Reserve to meet the minimum requirements of the Elephant proof fence</b>
<b>Expected outputs</b>	<b>Thirty (30) bags of cement</b>
<b>Actual outputs achieved</b>	<b>Thirty (30) bags of cement</b>
<b>Amount received (R'000)</b>	<b>2</b>
<b>Amount spent by the department (R'000)</b>	<b>2</b>
<b>Reasons for the funds unspent</b>	<b>N/A</b>
<b>Monitoring mechanism by the donor</b>	

**Donor Fund 2: Waterberg Rhino UK**

<b>Name of donor</b>	<b>Waterberg Rhino UK</b>
<b>Full amount of the funding</b>	<b>R48,679.50</b>
<b>Period of the commitment</b>	<b>07.02.2024</b>
<b>Purpose of the funding</b>	<b>To provide essential tools and protecting clothing for Field Rangers that are safety and easy identification</b>
<b>Expected outputs</b>	<b>Field Rangers uniform</b>
<b>Actual outputs achieved</b>	<b>Field Rangers Uniform</b>
<b>Amount received (R'000)</b>	<b>49</b>
<b>Amount spent by the department (R'000)</b>	<b>49</b>
<b>Reasons for the funds unspent</b>	<b>N/A</b>
<b>Monitoring mechanism by the donor</b>	

## 8. CAPITAL INVESTMENT

### 8.1. Capital investment, maintenance and asset management plan

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

For the 2023/24 financial year, the department resumed the development of 3 major projects that did not only benefit the nature reserves, but also assist in revenue generation and were carried over from the previous financial year. The projects were completed in the 3<sup>rd</sup> quarter of the year under review.

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

The two (2) projects that were completed within timeframes followed various approvals in respect of extension of time. The one (1) project was completed outside timeframes with penalties having been evoked.

- New tourist chalets in Nylsvlei NR, were completed on 11 July 2023,
- New staff accommodation unit at Blouberg NR, anticipated completion on 23 August 2023,
- New basecamp facility with ablution for Wolkberg NR, anticipated completion was on the 14 December 2023, the contractor was put on terms, which penalties were evoked.

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

- Upgrade of a restaurant (including the kitchen) and installation of four (4) septic tanks. This project commenced in March 2023, and is expected to be completed by end December 2024

- Plans to close down or down-grade any current facilities,**

None

- Progress made on the maintenance of infrastructure**

Despite the numerous plans and efforts made annually, the persisting budget restraints have hindered any progress in the maintenance of infrastructure assets



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

Until significant funding can be made available for the sole purpose maintenance, the pace of progress of maintenance will remain minimal.

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

During the year under review, the department held an auction to dispose of, unserviceable and absolute assets. 1764 assets valued at R11 031 970.91 were auctioned and 37 assets reported lost valued at R236 663.13 written off as irrecoverable.

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

The department ensured that spot checks were conducted regularly and asset movement were restricted and enforced by completing transfer forms to assist in updating the asset register.

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

The last conditional assessment conducted was 5 years ago, meaning a new assessment is due that can give an accurate measure of state of affairs.

- **Major maintenance projects that have been undertaken during the period under review**

Lekgalameetse NR's internal access road to Makhutsi camp was upgraded as well as the chalet decks at Makhutsi camp, this project reached works completion in September 2023.

- **Progress made in addressing the maintenance backlog during the period under review, for example, has the backlog grown or become smaller? Is the rate of progress according to plan? If not why not, and what measures were taken to keep on track**

The backlog has remained the same, not for lack of planning, but due to lack of sufficient funding. The department is in need of more technical resources as well as additional funding annually for a period of 5 years, for significant progress to be notable.

Infrastructure projects	2023/2024			2022/2023		
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000
New and replacement assets	19,256	20,174	918	28,470	27,713	757
Existing infrastructure assets						
- Upgrades and additions	1,513	3,586	2,073	7,030	6,894	136
- Rehabilitation, renovations and refurbishments	775	640	-135	1,600	1,549	51
- Maintenance and repairs	0	0	0	-100	80	-180

Infrastructure projects	2023/2024			2022/2023		
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000
Infrastructure transfer						
- Current	0	0	0	0	0	0
- Capital	0	0	0	0	0	0
<b>Total</b>	<b>21,544</b>	<b>24,400</b>	<b>2,856</b>	<b>37,000</b>	<b>36,236</b>	<b>764</b>

## PART C: GOVERNANCE

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## **1. INTRODUCTION**

The Department strives to ensure sound governance of all functions within its mandate and that of its entities. This is facilitated by the highest strategic decision-making body within the department, the Department Management Committee (DMC) that is chaired by the Head of Department (HOD). The department also implements the Monitoring & Evaluation Framework to monitor its functions and progress against targets. Structures such as the Audit Committee (AC), Risk Management Committee (RMC) and Audit Steering Committee (ASC) assist with ensuring good governance, robust control environment and adherence to internal controls.

## **2. RISK MANAGEMENT**

- During the financial year under review, the department had an approved Risk Management Policy, Risk Management Strategy and a Risk Management Implementation Plan in place.
- The annual risk assessment for the 2023/2024 financial year was conducted prior to the start of the financial year. During the financial year, emerging and new risks were identified through audits and the continuous review of the quarterly performance reports, proposed policy changes, socio-economic environment and the control environment.
- During the financial year, the internal audit function regularly provided assurance on the department's risk management system and control environment for completeness, adequacy and effectiveness.
- During the financial year under review, a Risk Management Committee with formally appointed members was in place. Its key mandate was to oversee the risk management system within the department. The committee operated as per its approved Terms of Reference. Furthermore, the committee advised on the adequacy and effectiveness of the overall system of risk management, especially the mitigation of risks outside the acceptable levels.
- An independent Audit Committee with formally appointed members was in place, with the key objective of independently overseeing the department's risk management system and control environment, as well providing advice to the Accounting Officer on the management of risks and the effectiveness of the system of risk management.
- The proactive management of risks was a priority throughout the financial year for management, which translated into mitigation of a number of significant risks to within acceptable levels. However, limited funding constrained the ability to mitigate some of the department's key risks.

## **3. FRAUD AND CORRUPTION**

- A Fraud Prevention Plan was in place during the 2023/24 FY. Implementation of the plan included cultivating a fraud aware culture through awareness, investigation of reported cases and consequence management for contravention of the regulatory framework or prescripts.
- The department has various reporting mechanisms for suspected incidents of fraud and corruption, incidents can be reported:

- a. Telephonically at the National Hotline hosted by the Department of Public Administration,
  - b. Telephonically, in person or in writing to the Accounting Officer, Internal Investigators at Risk & Integrity Management
- Cases are reported in person, telephonically, electronically through e-mails or in writing. On receipt, cases are allocated to an internal investigator to evaluate and investigate.

#### **4. MINIMISING CONFLICT OF INTEREST**

- An Ethics Strategy, Procedures and Implementation Plan are in place, with awareness workshops conducted quarterly. The Remunerative Work Outside Public Service and the E-Disclosure systems are used to protect the state against undeclared interests.
- Disclosures are made during recruitment and procurement processes to mitigate the risk of undeclared interests. Disciplinary processes in place to hold non-complaint officials accountable.

#### **5. CODE OF CONDUCT**

Section 195 (1)(a) of the Constitution requires that “A high standard of professional ethics must be promoted and maintained” in the public administration generally. Hence the code of conduct, that acts as a guideline for employees as what is expected of them from an ethical point of view, both in the individual conduct and in their relationship with others. Compliance with the code of conduct in the department can enhance professionalism and help to ensure confidence in the department/public service. By and large the department is adhering to the code of conduct by conducting regular workshops. Notwithstanding to this, an employee found to be conducting himself/herself in an unethical manner will be dealt with in terms of the Public Service, Coordinating Bargaining Council (PSCBC) resolution 1 of 2003, the disciplinary code and procedure for the public service.

#### **6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES**

The Department comply with the requirements of the Occupational Health and Safety Act (1993) and its regulations. OHS committees are in place and functional according to the regulations. First aiders and fire fighters have been appointed. First aid kits are available in all workplaces and replenished as required in terms of the minimum contents thereof. Building audits are conducted monthly and safety awareness workshops held quarterly. Although Covid-19 is no longer a national health threat, awareness is still done and hand sanitisers are available in all workstations as precautionary measures.

Twelve (12) incidents of occupational injuries occurred during the reporting period. All cases have been reported to the Compensation Commissioner in terms of the relevant policy prescripts. No permanent disablement or fatalities were reported.

#### **7. PORTFOLIO COMMITTEES**

<b>Date of the meeting</b>	<b>Matters raised by the Portfolio Committee</b>	<b>How the department addressed these matters?</b>
02 May 2023	No issues raised on LEDET and LTA 2023/24 APP	None

Date of the meeting	Matters raised by the Portfolio Committee	How the department addressed these matters?
12 May 2023	No issues raised on LEDA and LGB 2023/24 APP	None
01 June 2023	Department to provide a comprehensive report on the implementation of the Economic Recovery Plan	A progress report was provided.
	Department to provide progress on implementation of mega-projects to enhance economic growth in the province	Progress report the two SEZs (MMSEZ, Fetakgomo-Tubatse) and the industrial parks projects was submitted.
	The department to provide progress report on the implementation of GNT Turn Around Strategy and Pension/Provident Fund management issues.	GNT sustainability progress report was submitted.  A forensic investigation report was pending approval by GNT board.
21 September 2023	No issued raised on 1 <sup>st</sup> quarter performance report (2023/24)	None

## 8. SCOPA RESOLUTIONS

For the year that ended on 31 March 2023 the Department did not have any resolutions from SCOPA on the basis that unqualified audit opinion with no matters of emphasis (clean audit) was maintained.

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
N/A	N/A	N/A	N/A	N/A

## 9. PRIOR MODIFICATIONS TO AUDIT REPORTS

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter
N/A	N/A	N/A

## **10. INTERNAL CONTROL UNIT**

The Department has taken steps to establish and implement internal control measures, to ensure the economical and transparent use of the resources, safeguarding of assets and compliance with legislation. These embedded internal controls assist the Department in achieving the objectives of the Department. Internal Control Unit is responsible for providing assurance within internal environment to prevent irregularities and non-compliance.

Audit Steering Committee (ASC) meetings are held regularly with management to track progress on the implementation of action plans, in relation to issues raised by both Internal Audit and Auditor General South Africa (AGSA). This is an ongoing process to ensure that the Department sustains or improves the audit outcome. The Department has implemented AGSA action plans of 50% (2/4) of the audit findings raised for the 2022/23 financial year. The 50% of the action plans which were not implemented, related to Internal Audit processes, which were beyond the department's control.

In relation to the Internal Audit action plan, the department has implemented most of the action plans, except for action plans that requires funding. The department tracked the implementation of the action plans throughout the year. In addition to that, the department has developed a clean audit strategy to focus on areas that are deemed problematic.

## **11. INTERNAL AUDIT AND AUDIT COMMITTEES**

### **• Key activities and objectives of the internal audit**

#### **11.1. Key activities of the internal audit**

- Review the reliability and integrity of financial and non-financial performance information.
- Appraise the economy, efficiency and effectiveness of the prescripts and plans, which could have a significant financial or operational impact.
- Review means of recording, safeguarding and disposal of assets and verify the existence of assets.
- Review operations and program outputs to ascertain whether results are consistent with the establishment outcomes and whether operations have been carried out effectively as planned.
- Appraise the economy, efficiency and effectiveness with which resources are employed.
- Perform an objective assessment of the effectiveness of the risk management processes.

#### **11.2. Key objectives of internal audit**

- To assist the Head of Department and Audit Committees to effectively discharge their responsibilities.
- Provide strategic support to management of the departments and contribute to the establishment of an adequate and effective system of risk management, internal control and governance processes, and
- Provide value-adding recommendation to improve the effectiveness and efficiency of the departmental operations.

#### **11.3. Specify summary of audit work done**

Shared Internal Audit Services (SIAS) planned and completed the following audit projects as per 2023/24 annual plan;

#### **Quarter 1**

- Annual Financial Statements Review
- Annual Report Review
- Revenue Management
- Follow up

#### **Quarter 2**

- Liquor Affairs
- Infrastructure Management
- Follow up

#### **Quarter 3**

- Supply Chain Management
- Interim Financial Statements
- Follow up

#### **Quarter 4**

- Transfer Payments
- Effectiveness of Governance Processes
- Risk Profile Review
- Performance Information Review
- Follow up

#### **11.4. key activities of the audit committee**

The Audit Committee (AC) activities are outlined in the approved AC Charter which requires that an Annual Schedule must be finalised and approved as a guideline for the AC activities of that particular financial year. The AC has satisfactorily performed its mandate as enshrined in Sections 76 (4) (d) and 77 of the Public Finance Management Act (Act No. 1 of 1999) read in conjunction with Treasury Regulations 3.1 which states that AC must, amongst others, review the following:

- i. the effectiveness of the internal control systems;
- ii. the effectiveness of the internal audit function;
- iii. the risk areas of the institution's operations to be covered in the scope of internal and external audits;
- iv. the adequacy, reliability and accuracy of the financial information provided to management and other users of such information;
- v. any accounting and auditing concerns identified as a result of internal and external audits;
- vi. the institution's compliance with legal and regulatory provisions; and
- vii. the activities of the internal audit function, including its annual work programme, coordination with the external auditors, the reports of significant investigations and the responses of management to specific recommendations.

##### **11.4.1 Virtual meetings (post covid-19)**

COVID-19 posed a serious threat to humanity, however the work of the AC has partly benefitted from the proclamations made by the state that most of the meetings must be held virtually. The Provincial Accountant General's (PAG's) office has realised some savings within the budget of the AC. The savings were realised



mainly from accommodation and travelling by the AC members because meetings were held virtually. Given the spirit of good governance, the impact of COVID-19 on the AC is felt on the sense that virtual meetings are not equipped with necessary tools to monitor efficient and effective participation of all the AC stakeholders. This becomes even difficult when one has to evaluate the work of the AC through National Treasury 360 Degree evaluation tool. However, the PAG's office has been active in ensuring that the AC remains a value adding tool as a critical oversight and governance structure.

There has been immense improvement in terms of connectivity as there were little interruptions resulting from network challenges as compared to the previous financial year. However, Load shedding remains a serious challenge as it briefly affects the network resulting in poor connectivity for a time being. In addition, the new cell phone contract came with serious improvements in terms of data allocation and connectivity to Microsoft Teams which remains free thus not affecting allocated data to officials rendering support to the work of AC.

#### **11.4.2 Audit Committee Meetings**

During the financial year 2023/2024, the AC met five (5) times to perform its roles and responsibilities as stipulated in the AC Charter. All the AC meetings have taken place as planned through 2023/2024 AC Annual Schedule. As resolved during 2023 AC Annual Strategic Planning Workshop, briefing sessions between Members of Executive Council (MECs) and Cluster Chairpersons were held from 24 October 2023 to 14 November 2023. The briefing sessions were held virtually and afforded all the AC Chairpersons a slot with each MEC of the Department they serve to discuss all the pertinent issues affecting the Department.

First Quarter Cluster AC Meetings for August 2023 were held physically which were followed by the CAC Meeting held 19 September 2023. Given the governance role of the ACs, it is pertinent that some of the AC meetings are held physically to interact directly with the management in order that all the AC resolutions are timely implemented. The last CAC Meeting of the current reporting period was also held physically to deal with myriad of issues including finalisation and adoption of the Combined Assurance Framework.

#### **11.4.3. 2024 Audit Committee Annual Strategic Planning Workshop**

The AC annual strategic planning workshop for 2024/25 financial year was held virtually to enable all the stakeholders to connect and participate in the session. This was due to the fact that HODs were required to connect virtually to deal with issues such as Combined Assurance, Ten (10) point implementation plan to move Department of Education, Public Works and Health out of qualified audit opinions to an improved audit outcomes etc. The strategic plan was held on 08 – 09 February 2024. Office of the Premier also made three (3) pertinent presentations on Limpopo's five (5) year performance review, Limpopo Collaborative Support Framework and Consequence Management Framework. The presentations were welcomed by ACs siting that Consequence Management Framework was long overdue and it will help the Province in dealing with stagnant issues in particular around irregular, fruitless and wasteful expenditures were consequence management is due against implicated officials.

The two (2) day strategic planning workshop has resulted in the AC members taking a total of thirty-two (32) resolutions to be implemented by affected stakeholders. Since the PAG has insisted on all the Stakeholders proving feedback on each resolution they are affected and no resolution register should be submitted without response, the Province has realized improvement in implementation of AC resolutions. All the protocol documents such as the AC Charter, Internal Audit Charter, and Reporting Frameworks were reviewed and adopted during first day of the workshop.

#### **11.4.4. CAC Chairperson Meetings**

During the current financial year, the CAC Chairperson managed to attend two (2) EXCO meetings to report on overall AC activities covering the work of all the Departments. EXCO meetings are mainly based on invite by EXCO Secretariat depending on the agenda of the day. However, PAG's office continuously advises EXCO Secretariat on the importance of inviting CAC Chairperson to EXCO quarterly meetings in order to resent CAC overall quarterly reports. Unfortunately, the CAC Chairperson was not invited to attend any of the HOD Forums held during the current reporting period. Invitations to these structures (EXCO and HOD Forums) are welcomed and strategic in nature as they provide an opportunity for the CAC Chairperson to interact with Executive Authorities and Accounting Officers of all the Departments to highlight areas requiring improvement.

#### **11.4.5. 360 Degree Audit Committee Evaluation Feedback**

National Treasury 360 Degree Evaluation tool was used to evaluate the work and performance of the AC. The final evaluation yielded an average score of 4.34 (from rating of 1 – 5) when combining the average scores of all the AC Stakeholders. This represented a slight regression from the previous evaluation period which yielded an average score of 4.72. The AC stakeholders who participated in the performance evaluation of the AC included Provincial Internal Audit, External AC Members and Management (Accounting Officers, Chief Risk Officers, Chief Financial Officers, Head of Internal Controls and GITO). Auditor General South Africa as an AC stakeholder could not participate in the performance review of the AC, mentioning that they do their own evaluation in the management report of each Department to protect and maintain their independence.

In comparison to the average scores of the three (3) stakeholders (AC; SIAS; and Management), it must be noted that Management recorded highest average score of 4.55. The lowest score was recorded by Shared Internal Audit Services at an average score of 3.95. The following were critical issues that Departments felt were not robustly engaged to their satisfaction by the AC members as follows:

- 11.4.5.1. Understanding of Departmental Environment
- 11.4.5.2. Oversight of Internal Audit and External Audit matters by AC Members
- 11.4.5.3. Concerns around reviews of both the findings and recommendations by internal and external auditors to ensure that recommendations are implemented
- 11.4.5.4. Concerns around reviewing the appropriateness of the external audit fee
- 11.4.5.5. Concerns around review of a whistleblower hotline and reviewing the log of incoming calls
- 11.4.5.6. Understanding of Business & Risks of the Departments

It must be noted that these issues are repeating from the previous evaluation report thus AC must take these issues seriously and address them promptly.

#### **11.4.6. Audit Committee Membership**

Current AC Membership was appointed with effect from 01 January 2023 and will expire on 31 December 2025. A total of 17 AC members were appointed during 2022 AC membership recruitment process. There is no resignation or premature termination of any AC Member's contract during the current period. Total number of female AC members are seven (7) while a total number of male AC members are ten (10) represented as: 58.8% males and 41.2% females. This is a decline in the appointment of female candidates as during the previous AC composition the number stood at eight (8) and it has currently decreased to seven (7). There is a strong need to improve female recruitment into the Limpopo AC membership as 41% is very low.

#### **11.4.7. The following table stipulate the nature and activities of each ac meeting/event held:**

NO.	PERIOD	NATURE OF THE AC MEETING	INFORMATION / DOCUMENTS REVIEWED
1.	May 2023	Review of Fourth Quarterly Performance Information and Draft Annual Report (Including Draft Annual Financial Statements) before submission to the Auditor General	a. Annual Performance Report, b. Draft Annual Financial Statements, c. Fourth Quarterly Risk Management Report, d. Fourth Quarterly Internal Audit Progress Report.
2.	June 2023	CAC Meeting to consider Clusters AC Reports	e. Clusters AC Reports reporting on matters pertaining to Draft Annual Performance Report including Draft AFS
3.	July 2023	Review of Draft Audit and Management Reports	f. Draft Management Reports, g. Draft External Audit Reports.
4.	August 2023	CAC Meeting to consider Clusters AC Reports	h. Clusters AC Reports on matters pertaining to External Audit Reports.
5.	August 2023	Review of First Quarter Performance Information including Financial & Non-Financial Reports	a. First Quarter Accounting Officer's Report to the AC (Financial & Non-Financial), b. First Quarter Risk Management Report, c. SCOPA Resolutions Implementation Progress, d. Auditor General Audit Findings Implementation Progress, e. First Quarter Internal Audit Report
6.	September 2023	CAC Meeting to consider Clusters AC Reports	f. Clusters AC Reporting on matters concerning to First Quarter Reports

NO.	PERIOD	NATURE OF THE AC MEETING	INFORMATION / DOCUMENTS REVIEWED
7.	October / November 2023	AC Briefing Sessions between AC Chairpersons and Hon. MECs to discuss AC Matters.	
8.	November 2023	Review of Second Quarter Performance Reports (Financial and Non-Financial)	a. Second Quarter Accounting Officer's Report to the AC (Financial & Non-Financial), b. Second Quarter Risk Management Report, c. SCOPA Resolutions Implementation Progress, d. Auditor General Audit Findings Implementation Progress, e. Second Quarter Internal Audit Report.
9.	December 2023	CAC Meeting to consider Clusters AC Reports	f. Clusters AC Reports on matters pertaining to Second Quarter Audit Committee Reports as per paragraph 7 above.
10.	February 2024	AC Annual Strategic Planning Workshop	a. Approval of the Audit Committee Charter, b. Approval of the Internal Audit Charter, c. Review of the Accounting Officer's Reporting Framework to the AC, d. AC Improvement Plan by Clusters AC Chairpersons e. Reflection on the Status of the Previous Year AC Resolutions, f. 360 Degree AC Evaluation Feedback.
11.	February / March 2024	Third Quarterly Departmental Reports and approval of the Three-Year Internal Audit Plan, Annual Internal Audit Plan and Auditor General Audit Coverage Strategy	g. All information under No. 5, h. Three Year Internal Audit Plans and Annual Internal Audit Plans for 2022/2023. i. Auditor General Audit Coverage Strategies
12.	April 2024	CAC Meeting to consider Clusters AC Reports	j. Clusters AC Reports on matters pertaining to Third Quarter AC Reports as per paragraph 11 above.

#### **11.5. Objectives of the audit committee**

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

- a. the availability of a well-resourced, functional and sustained internal audit function;
- b. sound relationship with all assurance providers, oversight structures and other stakeholders;
- c. effective and efficient Internal and External Audit processes;

- d. promotion of sound functional interaction between the internal audit and other assurance providers;
- e. that there is adequate and effective corporate governance, encompassing fraud and risk management, information technology, internal control, financial management and reporting systems;
- f. Accounting Officers are fully supported in fulfilling their responsibilities in terms of the PFMA;
- g. accountability in terms of financial management and performance information for effective service delivery; and
- h. Compliance with relevant laws and regulations.

• **Attendance of audit committee meetings by audit committee members**

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

Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. Meetings attended	of
S.J MASITE	<ul style="list-style-type: none"> <li>• Certified Internal Auditor (CIA)</li> <li>• Certified Fraud Examiner (CFE)</li> <li>• Chartered Internal Auditor (CMIIA)</li> <li>• B. Com</li> <li>• Qualification in Internal Auditor Leadership (QIAL)</li> <li>• Professional Govt. Internal Auditor and</li> <li>• Chartered Govt. Internal Auditor</li> </ul>	External	N/A	01 February 2020  Re-appointed  01 February 2023	To Date	5	
AN MHLONGO	<ul style="list-style-type: none"> <li>• B.Com</li> <li>• B. Com (Hons)</li> <li>• ATC (Advance Taxation Certificate)</li> <li>• CA (SA)</li> <li>• ACMA (Chartered Management Accountant)</li> <li>• CGMA (Chartered Global Management Accountant)</li> </ul>	External	N/A	01 February 2023	To date	4	
L LANKALEBALELA	<ul style="list-style-type: none"> <li>• Honors Bachelor of Accounting Science</li> <li>• Bachelor of Accounting Science</li> <li>• CIMA: Global Management</li> </ul>	External	N/A	01 February 2023	To date	5	

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Name	Qualifications	Internal or external	If internal, position in the department	Date appointed	Date Resigned	No. of Meetings attended
L THUBAKGALE	<ul style="list-style-type: none"> <li>• MBA</li> <li>• Executive Development Programme (WITS Business School)</li> <li>• LLM: Specialization in Fundamental Rights and Constitutional Practice.</li> <li>• Postgraduate Diploma: Labour Law</li> <li>• LLB</li> <li>• B. IURIS</li> <li>• Certificate in Corporate Governance</li> <li>• Certificate in Managing a Turnaround and Corporate Renewal</li> </ul>	External	N/A	01 February 2023	To date	5
ADV S D LEBEPE	<ul style="list-style-type: none"> <li>• Advocate of the High Court</li> <li>• Chartered Accountant (SA)</li> <li>• Master in Business Administration (MBA)</li> <li>• LLB</li> <li>• Certified Theory in Accounting (CTA)</li> <li>• BCom Accounting</li> <li>• Post Graduate Diploma - Labour Law</li> </ul>	External  Co-opted		01 February 2020  Re appointed 01 February 2023.	To date	0

## **12. AUDIT COMMITTEE REPORT**

We are pleased to present our report for the financial year ended 31 March 2024.

### **Audit Committee Structure**

Limpopo Provincial Government has an Audit Committee which is two-tiered consisting of 4 Cluster Audit Committees, dealing with specific departments, and a shared Central Audit Committee.

### **Audit Committee Responsibility**

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

### **Stakeholder Engagement/s**

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

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

### **Audit Committee Skills Development**

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

### **The Effectiveness of Internal Control**

Based on the results of the formal documented review of the design, implementation and effectiveness of the department's system of internal controls conducted by the internal audit and AGSA during the financial year ended 31 March 2024, and in addition, considering information and explanations given by management plus discussions held with the external auditor on the results of their audit, the Audit Committee concluded that no material internal control breaches come to the Committee's attention.

## **Risk Management**

The Audit committee reviewed the department's policies on risk management and strategy (including IT Governance) and monitored the implementation of risk management policy and strategy and concluded that there is a room for improvement in so far as department's risk management maturity level in capacitation of the risk management unit and funding of the risk management activities.

## **In-Year Management and Monthly/Quarterly Report**

Based on the quarterly review of in-year monitoring systems and reports, the Audit Committee is somewhat satisfied with the quality, accuracy, usefulness, reliability, appropriateness, and adequacy of the department in-year reporting systems.

## **Internal Audit**

The Audit committee:

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

## **Combined assurance**

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

## **Compliance with the relevant laws and regulations**

The Audit Committee considered reports provided by management, internal assurance providers and the independent auditors regarding compliance with legal and regulatory requirements and concluded that the department did not fully comply with the enabling laws and regulations as well as its departmental policies and standard operating procedures, especially in the area of supply chain management.

## **Evaluation of Annual Report**

Following the review by the Audit Committee of the draft annual report for the year ended 31 March 2024 and after the audit, the committee is of the view that, draft annual performance report can be



submitted to the AGSA for audit subject to all inputs from AC, Internal Audit and Provincial Treasury being factor in.

### **Consideration of the Final Audit report**

The Audit Committee concurs and accepts the conclusion of the Auditor-General on the Annual Financial Statements and Annual Performance Report and is of the opinion that the Audited Annual Financial Statements and Annual Performance Report be read together with the report of the Auditor-General.

Further the Committee strongly recommends continuous interactions between the Audit Committee and the management team to discuss and agree on the way forward on the implementation of AGSA Action plan for an improved internal control environment, risk management and governance processes within the Department, thereby addressing the Clean Administration environment.

### **Conclusion**

The Audit Committee acknowledges the support of Honorable MEC, AGSA, Head of the Department, Management and staff of the department.



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SJ Masite, CIA, CFE, CMMIA  
Chairperson of the Audit Committee  
Department of Economic Development and Tourism  
Date: 31/03/2024

### 13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes / No	Discussion <i>(include a discussion on your response and indicate what measures have been taken to comply)</i>
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	The department does not have a criteria for the issuing licences, concessions or other authorisation. Licenses are issued to all applicants who qualify without discrimination.
Developing and implementing a preferential procurement policy?	Yes	The department applied the Preferential Procurement Policy Framework and Regulations which was later in the financial year replaced by the new PPR of 2022 which became effective from the 16 January 2023.
Determining qualification criteria for the sale of state-owned enterprises?	No	There has not been a consideration for the disposal of the state-owned enterprises.
Developing criteria for entering into partnerships with the private sector?	No	The department has not entered into partnerships with private sector.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	The department has not awarded incentives, grants and investment schemes.

## PART D: HUMAN RESOURCE MANAGEMENT

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## **1. INTRODUCTION**

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

## **2. OVERVIEW OF HUMAN RESOURCES**

- **The status of human resources in the department.**

The Department has a total number of 952 funded posts. The vacancy rate at the end of the 2023/24 financial year was 0.39%.

- **Human resource priorities for the year under review and the impact of these.**

- **Recruitment**

During the period under review the Department managed to fill 2 posts. The 2022/23 approved organisational structure was implemented through placement of employees on the structure and filling of level 1-12 posts was put on hold for placement process to conclude.

- **Employment Equity**

The EE at SMS level is as follows: Male: 58.3% and Female: 42.9%. Levels 1 – 12 are as follows: Male: 54.8% and Female: 45.2%. The departmental EE plan has been developed, approved and implemented in the recruitment process. The disability for salary level 13 – 16 is at 0% and for levels 1 - 12 it stands at 1.6%.

- **Workforce planning and key strategies to attract and recruit a skilled and capable workforce.**

- The Human Resource Plan has been developed and approved in alignment with the department's strategic plan. The main goal of the HRP within the department is to recruit a skilled, accountable, empowered and integrated workforce to ensure that the strategic objectives of the Department are met. The Head of Department has appointed a Human Resource planning committee which is very contributory in ensuring the development and implementation of the Human Resource plan. The Department's HR implementation plan is being compiled on an annual basis and submitted to the Office of the Premier.
  - The Department 's Employment Equity plan is in place and in alignment with the prescripts of the Employment Equity plan and this is augmented by the appointment of the Employment Equity Consultative Forum which aid in the monitoring of the Department's endeavour to attain it Employment Equity targets as well as the adherence with the prescript's requirements. The Department has submitted Annual Electronic Employment Equity Report to the Department of Employment & Labour in adherence to section 21 of Employment Equity Act 55 of 1998 as amended (the Act).

- **Employee performance management.**

The PMDS Policy Framework provides for the assessment of all employees' performance, and ensuring all performance is awarded accordingly. Since payment of cash bonus has been phased out, pay progression has been paid to all qualifying employees.

- **Employee wellness programmes.**

During the year under review, 27 pro-active wellness interventions were implemented reaching 818 employees. The said interventions include programmes such as wellness days, physical fitness and team building. Organizational climate survey was also conducted to enable the department to identify areas of concern for improvement purposes.

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

The MEC, in consultation with the MPSA and Office of the Premier approved the Department's reviewed organisational structure during the 2022/23 financial year and the department implemented it during 2023/24 financial year. Three SMS posts were approved for filling. Filling of posts on levels 2 – 12 was placed on hold, awaiting finalisation of the placement processes.

### 3. HUMAN RESOURCES OVERSIGHT STATISTICS

#### 3.1 Personnel related expenditure

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

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

*Table 3.1.1 Personnel expenditure by programme for the period 1 April 2023 and 31 March 2024*

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Administration	367 919.00	182 220.00	0.00	0.00	49,50%	614.00
Environmental Affairs	376 255.00	287 750	0.00	0.00	76,50%	407.00
Integrated Economic Development Services	818 776.00	53 588.00	0.00	0.00	6,50%	734.00
Tourism	104 840.00	11 182.00	0.00	0.00	10,70%	745.00
<b>Total</b>	<b>1 667 790.00</b>	<b>534 740.00</b>	<b>0.00</b>	<b>0.00</b>	<b>32,10%</b>	<b>490.00</b>

**Table 3.1.2 Personnel costs by salary band for the period 1 April 2023 and 31 March 2024**

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (Levels 1-2)	15 280.00	2,70%	62	246 452.00
Skilled (level 3-5)	143 074.00	25,60%	402	355 905.00
Highly skilled production (levels 6-8)	114 469.00	20,40%	216	529 949.00
Highly skilled supervision (levels 9-12)	214 296.00	38,30%	225	952 427.00
Senior and Top management (levels 13-16)	50 723.00	9,10%	36	1 408 972.00
Contract (levels 1-2)	152.00	0%	1	152 000.00
Contract (levels 3-5)	830.00	0,10%	3	276 667.00
Contract (levels 9-12)	1 854.00	0,30%	2	927 000.00
Contract (levels >13)	1 443.00	0,30%	1	1 443 000.00
Periodical Remuneration	514.00	0,10%	14	36 714.00
Abnormal Appointments	3 016	0,50%	130	23 200.00
<b>Total</b>	<b>545 652.00</b>	<b>97,50%</b>	<b>1 092</b>	<b>499 681.00</b>

**Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2023 and 31 March 2024**

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Administration	148 417.00	78,50%	1 356.00	0,70%	5 268.00	2,80%	10 125.00	5,40%
Economic Development	45 115.00	78,40%	368.00	0,60%	1 039.00	1,80%	1 926.00	3,30%
Environmental Affairs	215 094.00	71,40%	19 355.00	6,40%	10 009.00	3,30%	18 869.00	6,30%
Tourism	9 263.00	79%	0.00	0%	260.00	2,20%	591.00	5%
<b>Total</b>	<b>417 889.00</b>	<b>74,70%</b>	<b>21 079.00</b>	<b>3,80%</b>	<b>16 575.00</b>	<b>3%</b>	<b>31 511.00</b>	<b>5,60%</b>

**Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2023 and 31 March 2024**

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Skilled (level 1-2)	9 167.00	60%	1 120.00	7,30%	1 241	8,10%	2 540.00	16,60%
Skilled (level 3-5)	90 560.00	63,10%	15 492.00	10,80%	8 018.00	5,60%	15 795.00	11%
Highly skilled production (levels 6-8)	87 487.00	74,90%	2 674.00	2,30%	4 213.00	3,60%	8 235.00	7,10%
Highly skilled supervision (levels 9-12)	181 646.00	81,50%	1 793.00	0,80%	2 692.00	1,20%	4 557.00	2%
Senior management (level 13-16)	45 303.00	85,30%	0.00	0%	376	0,70%	241	0,50%
Contract (level 1-2)	136	89,50%	0.00	0%	0.00	0%	0.00	0%
Contract (level 3-5)	599.00	72,10%	0.00	0%	20.00	2,40%	142.00	17,10%
Contract (level 9-12)	1 673.00	84,10%	0.00	0%	14.00	0,70%	0.00	0%
Contract (level >13)	1 319.00	81,70%	0.00	0%	0.00	0%	0.00	0%
<b>Total</b>	<b>417 889.00</b>	<b>74,70%</b>	<b>21 079.00</b>	<b>3,80%</b>	<b>16 575.00</b>	<b>3%</b>	<b>31 511.00</b>	<b>5,60%</b>

### 3.2 Employment and Vacancies

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

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

This information is presented in terms of three key variables:

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

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

*Table 3.2.1 Employment and vacancies by programme as on 31 March 2024*

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration	299	296	1%	0
Economic Development	73	73	0%	0
Environmental Affairs	565	564	0,20%	0
Tourism	15	15	0%	0
<b>Total</b>	<b>952</b>	<b>948</b>	<b>0,40%</b>	<b>0</b>

*Table 3.2.2 Employment and vacancies by salary band as on 31 March 2024*

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (1-2)	62	62	0%	0
Skilled (3-5)	403	402	0,20%	0
Highly skilled production (6-8)	216	216	0%	0
Highly skilled supervision (9-12)	226	225	0,40%	0
Senior management (13-16)	38	36	5,30%	0
Contract (level 1-2)	1	1	0%	0
Contract (level 3-5)	3	3	0%	0
Contract (level 9-12)	2	2	0%	0
Contract (level >13)	1	1	0%	0
<b>Total</b>	<b>952</b>	<b>948</b>	<b>0,40%</b>	<b>0</b>



**Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2024**

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administration Clerks, Permanent	15	15	0%	0
Administration Officer, Permanent	67	67	0%	0
Air Quality Analyst, Permanent	9	9	0%	0
Archives Manager, Permanent	1	1	0%	0
Automotive Motor Mechanic, Permanent	1	1	0%	0
Biodiversity Planner, Permanent	8	8	0%	0
Business Development Officer, Permanent	1	1	0%	0
Call or Contact Centre Clerk, Permanent	2	2	0%	0
Caretaker/Cleaner, Permanent	23	23	0%	0
Cashier, Permanent	36	36	0%	0
Chief Financial Officer, Permanent	1	1	0%	0
Clerical Supplem. Workers not Elsewhere Classified, Permanent	1	1	0%	0
Client Inform Clerk (Switichb Receipt Inform Clerks), Permanent	1	1	0%	0
Communication and Marketing Manager, Permanent	2	2	0%	0
Communication Coordinator, Permanent	7	7	0%	0
Community Development Manager, Permanent	1	1	0%	0
Compliance Officer, Permanent	1	1	0%	0
Computer Network and Systems Engineer, Permanent	3	3	0%	0
Conservation Scientist, Permanent	60	60	0%	0
Data Entry Clerk, Permanent	6	6	0%	0

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Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Dispatching and Receiving Clerk, Permanent	2	2	0%	0
Econo. Growth & Promotion & Global Relations Manager, Permanent	5	5	0%	0
Economic Analyst, Permanent	1	1	0%	0
Economist, Permanent	2	2	0%	0
Employee Wellness Practitioner, Permanent	5	5	0%	0
Enforcement and Compliance Manager, Permanent	3	3	0%	0
Environmental Enforcement and Compliance Officer, Permanent	23	23	0%	0
Environmental Engineer, Permanent	16	16	0%	0
Environmental Manager, Permanent	5	5	0%	0
Environmental Scientist, Permanent	31	31	0%	0
Ethics Officer, Permanent	3	3	0%	0
Facilities Manager, Permanent	1	1	0%	0
Filing and Registry Clerk, Permanent	5	5	0%	0
Finance Clerk, Permanent	3	3	0%	0
Finance Manager, Permanent	2	2	0%	0
Financial Accountant, Permanent	29	29	0%	0
Food Trade Assistant, Permanent	4	4	0%	0
Forest and Conservation Worker, Permanent	288	288	0%	0
General Accountant, Permanent	1	1	0%	0
handyperson, Permanent	25	25	0%	0

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Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Head of Provincial Department, Permanent	1	1	0%	0
Human Resource Clerk, Permanent	5	5	0%	0
Human Resource Manager, Permanent	3	3	0%	0
Human Resource Practitioner, Permanent	18	18	0%	0
ICT Systems Analyst, Permanent	1	1	0%	0
Information Services Manager, Permanent	7	7	0%	0
Infrastructure Coordinator, Permanent	1	1	0%	0
Internal Audit Manager, Permanent	1	1	0%	0
Internal Auditor, Permanent	1	1	0%	0
Kitchen Hand, Permanent	2	2	0%	0
Legal Administration Officer, Permanent	2	2	0%	0
Legal Related Manager, Permanent	1	1	0%	0
Light Vehicle Driver, Permanent	7	7	0%	0
Midd.Manager: Human Resource & Organisa.Devel.Rela, Permanent	4	4	0%	0
Middle Manager: Administrative Related, Permanent	12	12	0%	0
Middle Manager: Finance and Economics Related, Permanent	9	9	0%	0
Middle Manager: Information Technology Related, Permanent	1	1	0%	0
Middle Manager: Internal Audit Related, Permanent	1	1	0%	0
Middle Manager: Trade and Industry Related, Permanent	8	8	0%	0
Middle Manager: Communication and	2	2	0%	0

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Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Information Related, Permanent				
Not Available, Permanent	4	0	100%	0
Office Cleaner, Permanent	40	40	0%	0
Organisational Development Practitioner, Permanent	2	2	0%	0
Other Middle Manager, Permanent	4	4	0%	0
Other Occupations, Permanent	1	1	0%	0
Personal Assistant, Permanent	5	5	0%	0
Policy and Planning Managers, Permanent	2	2	0%	0
Professionals Not Elsewhere Classified, Permanent	23	23	0%	0
Receptionist (General), Permanent	15	15	0%	0
Regulatory Inspector, Permanent	36	36	0%	0
Risk and Integrity Manager, Permanent	1	1	0%	0
Senior Managers, Permanent	1	1	0%	0
Skills Development Facilitator/Practitioner, Permanent	1	1	0%	0
Supply Chain Manager, Permanent	1	1	0%	0
Supply Chain Practitioner, Permanent	18	18	0%	0
Switchboard Operator, Permanent	7	7	0%	0
Trade and Industry Manager, Permanent	2	2	0%	0
Training and Development Professional, Permanent	1	1	0%	0
Training Manager, Permanent	1	1	0%	0
<b>Total</b>	<b>952</b>	<b>948</b>	<b>0,40%</b>	<b>0</b>

### 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 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 16	1	1	100%	0	0%
Salary Level 15	3	2	66,67%	1	33,33%
Salary Level 14	10	4	40%	6	60%
Salary Level 13	40	28	70%	12	30%
<b>Total</b>	<b>54</b>	<b>35</b>	<b>64,81%</b>	<b>19</b>	<b>35,19%</b>

**Table 3.3.2 SMS post information as on 30 September 2023**

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	0	0	0%	0	0%
Salary Level 16	1	1	100%	0	0%
Salary Level 15	3	2	66,67%	1	33,33%
Salary Level 14	10	5	50%	5	50%
Salary Level 13	40	29	72,50%	11	27,50%
<b>Total</b>	<b>54</b>	<b>37</b>	<b>68,52%</b>	<b>17</b>	<b>31,48%</b>

**Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2023 and 31 March 2024**

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	0	0	0
Salary Level 16	0	0	0
Salary Level 15	0	0	0

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Salary Level 14	1	0	0
Salary Level 13	2	0	0
<b>Total</b>	<b>3</b>	<b>0</b>	<b>0</b>

*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 2023 and 31 March 2024*

Reasons for vacancies not advertised within six months
N/A

Reasons for vacancies not filled within twelve months
N/A

*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 2023 and 31 March 2024*

Reasons for vacancies not advertised within six months
N/A

Reasons for vacancies not filled within six months
N/A

### 3.4 Job Evaluation

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

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

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels1-2)	62	0	0%	0	0%	0	0%

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Skilled (Levels 3-5)	403	0	0%	0	0%	0	0%
Highly skilled production (Levels 6-8)	216	0	0%	0	0%	0	0%
Highly skilled supervision (Levels 9-12)	226	0	0%	0	0%	0	0%
Senior Management Service Band A	29	0	0%	0	0%	0	0%
Senior Management Service Band B	6	0	0%	0	0%	0	0%
Senior Management Service Band C	2	0	0%	0	0%	0	0%
Senior Management Service Band D	1	0	0%	0	0%	0	0%
<b>Total</b>	<b>945</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

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

*Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2023 and 31 March 2024*

Gender	African	Asian	Coloured	White	Total
Female	0	0	0	0	0
Male	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Employees with a disability	0
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The following table summarises the number of cases where remuneration bands exceeded the grade determined by job evaluation. Reasons for the deviation are provided in each case.

*Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2023 and 31 March 2024*

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	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 2023 and 31 March 2024*

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

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

**Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2023 and 31 March 2024**

Salary band	Number of employees at beginning of period- 1 April 2023	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled ( Levels 1-2)	66	0	4	6,10%
Skilled (Levels3-5)	438	0	33	7,50%
Highly skilled production (Levels 6-8)	227	1	8	3,50%
Highly skilled supervision (Levels 9-12)	238	0	12	5%
Senior Management Service Bands A	28	0	1	3,60%
Senior Management Service Bands B	5	0	0	0%
Senior Management Service Bands C	3	0	1	33,30%
Senior Management Service Bands D	1	0	0	0%
Contract (levels 1-2)	1	0	0	0%
Contract (level 3-5)	3	0	0	0%
Contract (level 9-12)	2	0	0	0%
Contract Band A	1	0	0	0%
<b>Total</b>	<b>1 013</b>	<b>1</b>	<b>59</b>	<b>5,80%</b>

**Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2023 and 31 March 2024**

Critical occupation	Number of employees at beginning of period-April 2023	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administrative Related Permanent	39	0	2	5,10%
Agricul Animal Oceanography Forestry & Other Scien Permanent	4	0	0	0%
Agriculture Related Permanent	70	0	0	0%
All Artisans in the Building Metal Machinery etc. Permanent	1	0	0	0%
Building And Other Property Caretakers Permanent	7	0	0	0%

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Critical occupation	Number of employees at beginning of period-April 2023	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Cleaners In Offices Workshops Hospitals Etc. Permanent	88	0	11	12,50%
Client Inform Clerks(Switchb Recept Inform Clerks) Permanent	44	0	1	2,30%
Communication And Information Related Permanent	8	0	0	0%
Computer System Designers And Analysts. Permanent	4	0	0	0%
Conservation Labourers Permanent	311	0	22	7,10%
Economists Permanent	6	0	1	16,70%
Finance And Economics Related Permanent	34	0	4	11,80%
Financial And Related Professionals Permanent	43	0	3	7%
Financial Clerks and Credit Controllers Permanent	43	0	2	4,70%
Food Services Aids and Waiters Permanent	6	0	0	0%
Household and Laundry Workers Permanent	1	0	0	0%
Human Resources & Organisat Developm & Relate Prof Permanent	43	0	0	0%
Human Resources Clerks Permanent	5	0	0	0%
Human Resources Related Permanent	5	0	0	20%
Information Technology Related Permanent	1	0	0	0%
Legal Related Permanent	2	0	0	0%
Library Mail and Related Clerks Permanent	9	0	0	0%
Logistical Support Personnel Permanent	22	0	0	0%
Material-Recording and Transport Clerks Permanent	2	0	1	50%
Messengers Porters and Deliverers Permanent	6	0	0	0%
Nature Conservation and Oceanographical Rel.Techni Permanent	83	0	3	3,60%
Other Administrat & Related Clerks and Organisers Permanent	13	0	4	30,80%
Other Administrative Policy and Related Officers Permanent	19	0	0	0%

Critical occupation	Number of employees at beginning of period-April 2023	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Other Information Technology Personnel. Permanent	3	1	1	33,30%
Other Occupations Permanent	1	0	0	0%
Regulatory Inspectors Permanent	35	0	0	0%
Risk Management and Security Services Permanent	3	0	0	0%
Secretaries and Other Keyboard Operating Clerks Permanent	5	0	0	0%
Security Officers Permanent	3	0	0	0%
Senior Managers Permanent	35	0	2	5,70%
Social Sciences Related Permanent	6	0	1	16,70%
Trade Labourers Permanent	3	0	0	0%
<b>TOTAL</b>	<b>1 013</b>	<b>1</b>	<b>59</b>	<b>5,80%</b>

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 2023 and 31 March 2024*

Termination Type	Number	% of Total Resignations
Death	6	10,20%
Resignation	5	8,50%
Expiry of contract	0	0%
Dismissal – operational changes	0	0%
Dismissal – misconduct	1	1,70%
Dismissal – inefficiency	0	0%
Discharged due to ill-health	0	0%
Retirement	47	79,70%
Transfer to other Public Service Departments	0	0%
Other	0	0%
<b>Total</b>	<b>59</b>	<b>100%</b>
<b>Total number of employees who left as a % of total employment</b>	<b>1013</b>	<b>5,82%</b>

**Table 3.5.4 Promotions by critical occupation for the period 1 April 2023 and 31 March 2024**

Occupation	Employees 1 April 2023	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
Production Officers Environment	56	10	17.8%	10	17.8%
Environmental Control Officers	06	01	16.6%	01	16.6%
<b>TOTAL</b>	<b>62</b>	<b>11</b>	<b>17.7%</b>	<b>11</b>	<b>17.7%</b>

**Table 3.5.5 Promotions by salary band for the period 1 April 2023 and 31 March 2024**

Salary Band	Employees 1 April 2023	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled ( Levels 1-2)	20	08	40%	16	80%
Skilled (Levels3-5)	3	2	66.%	0	0
Highly skilled production (Levels 6-8)	101	8	7.9%	12	11.8%
Highly skilled supervision (Levels 9-12)	190	0	0	148	77.8%
Senior Management (Level 13-16)	36	0	0	13	36.1%
<b>Total</b>	<b>350</b>	<b>18</b>	<b>5.1%</b>	<b>189</b>	<b>54%</b>

### 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 2024*

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior officials and managers	19	0	0	0	11	0	1	0	31
Professionals	95	0	0	8	100	1	0	8	212
Technicians and associate professionals	78	1	0	4	78	1	0	0	162
Clerks	33	0	0	0	75	1	0	2	111
Service shop and market sales workers	22	0	0	0	18	0	1	1	42
Craft and related trades workers	1	0	0	0	0	0	0	0	1%
Plant and machine operators and assemblers	1	0	0	0	0	0	0	0	1
Labourers and related workers	259	0	0	0	129	0	0	0	0
<b>Total</b>	<b>508</b>	<b>1</b>	<b>0</b>	<b>12</b>	<b>411</b>	<b>3</b>	<b>2</b>	<b>11</b>	<b>948</b>
<b>Employees with disabilities</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15</b>

**Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2024**

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	2	0	0	0	1	0	0	0	3
Senior Management	19	0	0	0	13	0	1	0	33
Professionally qualified and experienced specialists and mid-management	108	1	0	11	98	0	0	7	225
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	94	0	0	1	113	3	1	4	216
Semi-skilled and discretionary decision making	263	0	0	0	139	0	0	0	402
Unskilled and defined decision making	18	0	0	0	44	0	0	0	62
Contract (Senior Management)	1	0	0	0	0	0	0	0	1
Contract (Professionally Qualified)	1	0	0	0	1	0	0	0	2
Contract (Semi-Skilled)	2	0	0	0	1	0	0	0	3
Contract (Unskilled)	0	0	0	0	1	0	0	0	1
<b>Total</b>	<b>508</b>	<b>1</b>	<b>0</b>	<b>12</b>	<b>411</b>	<b>3</b>	<b>2</b>	<b>11</b>	<b>948</b>

**Table 3.6.3 Recruitment for the period 1 April 2023 to 31 March 2024**

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>Employees with disabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 3.6.4 Promotions for the period 1 April 2023 to 31 March 2024**

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management	0	0	0	0	0	0	0	0	0
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	2	0	0	0	2	0	0	0	4
Semi-skilled and discretionary decision making	8	0	0	0	2	0	0	0	10
Unskilled and defined decision making	3	0	0	0	0	0	0	0	3
<b>Total</b>	<b>13</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Employees with disabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Table 3.6.5 Terminations for the period 1 April 2023 to 31 March 2024**

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	1	0	0	0	0	0	0	0	1
Senior Management	0	0	1	0	0	0	0	0	1
Professionally qualified and experienced specialists and mid-management	10	0	0	1	1	0	0	0	12
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	2	0	0	0	5	0	0	1	8
Semi-skilled and discretionary decision making	19	0	0	0	14	0	0	0	33
Unskilled and defined decision making	2	0	0	0	2	0	0	0	4



Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
<b>Total</b>	<b>34</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>22</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>59</b>
<b>Employees with Disabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Table 3.6.6 Disciplinary action for the period 1 April 2023 to 31 March 2024*

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
<b>N/A</b>									

*Table 3.6.7 Skills development for the period 1 April 2023 to 31 March 2024*

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	17	0	1	0	14	0	1	0	33
Professionals	28	0	0	1	37	0	0	0	66
Technicians and associate professionals	40	0	0	0	32	0	0	1	73
Clerks	22	0	0	0	31	2	0	1	56
Service and sales workers	16	0	0	0	18	0	0	0	34
Skilled agriculture and fishery workers	04 Interns	0	0	0	08 Interns	0	0	0	12
Craft and related trades workers	53 Learners	0	0	0	125 Learners	0	0	0	178
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	07	0	0	0	09	0	0	0	16
<b>Total</b>	<b>187</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>274</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>468</b>
<b>Employees with disabilities</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>02</b>

### 3.7 Signing of Performance Agreements by SMS Members

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

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

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	N/A	N/A	N/A	N/A
Salary Level 16	N/A	N/A	N/A	N/A
Salary Level 15	3.00	3.00	3.00	100
Salary Level 14	5.00	5.00	5.00	100
Salary Level 13	29.00	32.00	29.00	100
<b>Total</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>100</b>

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

Reasons
None

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

Reasons
None

### 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 (see definition in notes below).

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

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
<b>African</b>	567	863	65.7%	3 121 040.26	5 475. 31
Male	291	473	61.5%		
Female	276	390	70.7%		
<b>Asian</b>	01	01	100%	5 548.05	5 548. 05
Male	0	0	0		
Female	01	01	100%		
<b>Coloured</b>	01	03	33%	5 012. 91	5 012. 91
Male	0	01	0		
Female	01	02	50%		
<b>White</b>	08	18	05%	114 887.79	1 4360. 97
Male	03	12	50%		
Female	05	06	83%		
<b>Total</b>	<b>576</b>	<b>895</b>	<b>65%</b>	<b>3 246 488. 91</b>	<b>5 597.39</b>

**Table 3.8.2 Performance Rewards/Pay Progression by salary band for personnel below Senior Management Service for the period 1 April 2023 to 31 March 2024**

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	60	60	100%	119 833. 17	1 980. 55	3.69%
Skilled (level 3-5)	210	488	43.0%	593 106. 57	2 924. 32	18.26%
Highly skilled production (level 6-8)	161	210	76.6%	830 815. 07	5 160. 34	25. 59%
Highly skilled supervision (level 9-12)	148	190	77.8%	1 684 700. 33	11 393. 11	51.84%
<b>Total</b>	<b>579</b>	<b>948</b>	<b>61.0%</b>	<b>3 246 488. 91</b>	<b>5 597. 39</b>	<b>29.51%</b>

**Table 3.8.3 Performance Rewards/Pay Progression by critical occupation for the period 1 April 2023 to 31 March 2024**

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Financial clerk and controllers	15	33	45.4	66266.16	4 417.74
Human Resource Clerks	14	24	58.3	59 798.56	4 271. 33
Security Officers	2	2	100.00	14 900.46	7 450.33
Risk Management and Security Services	0	3.00	0	0	0
Human Resources & Organisation Development & relate Prof	47.00	53.00	88.70	242.30	5 155.00
Finance and Economics Related	14	28	50	177 182.82	12 655.92
Logistical Support Personnel	37	40	92.5	104 308.92	2 819.16
Other Administration & Related Clerks and Organisers	11.00	14.00	78.60	32.30	2 936.00
Other Occupations	0.00	1.00	0.00	0.00	0.00
Legal Related	2.00	2.00	100.00	20 809.09	10 404. 54
Nature Conservation and Ocean Graphical related technical.	68.00	86.00	79.10	367.29	5 401.00
Financial and other related professionals	21	40	52.5	133 081.50	3 596.00
Administration Related	44.00	84.00	52.40	383.51	8 716.00
Communication and information Related	6.00	7.00	85.70	39.19	6 532.00
Secretaries & Other Keyboard operators	3	6	50	11 389,56	1 898.26
Cleaners in offices	25	28	89.2	69 618.66	2 784.75
Human Resource related	5.00	6.00	83.00	57.05	11 411.00
Head of Department	0.00	1.00	0.00	0.00	0.00
Mining Geology & Geophysical & Related Technicians	0	0	0	0	0

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Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Regulatory Inspectors	5	19	26.3	33 472.08	6 694.42
Material- Recording and Transport Clerk	4.00	4.00	100.00	12.16	3 040.0
Other Administration Policy and Related Officers.	18.00	22.00	81.80	78.50	4 361.00
Artisan Project and Related Superintendents	1.00	1.00	100.00	3.41	3 408.00
Directors	16.00	37.00	43.20	334.54	20 309.00
Client Inform Clerks (Switchboard Reception Inform Clerk)	44.00	52.00	84.60	146.34	3 326.00
Computer System Designers and Analysts	0	2	0	0	0
Economists	8.00	7.00	114.30	71.07	8 883.00
Other Information Technology Personnel	0	4	0	0	0
Light Vehicle Drivers	1.00	1.00	100.00	2.22	2 225.00
Engineering Science Related	0.00	1.00	0.00	0.00	0.00
Motor Vehicle Drives	4	6	66.70	15 588.60	3 897.15
Food service Aids and Waiters	8.00	7.00	114.30	13.18	1647.00
Conservation Labourers	202	292	69.1	956.95	2 038.00
Agriculture Related	59	75	78	625.56	10 603.00
Trade Labours	16	19	84.2	102 488.40	6 405.53
Library Mail and Related Clerks	4.00	8.00	50.00	10.72	2 679.00
Building and Other Property Caretaker	9.00	7.00	128.60	13.76	1 529.00
Agricultural Animal Oceanography Forestry & Other Scientists	2.00	5.00	40.00	15.43	7 716.00
Social Sciences Related	7.00	7.00	100.00	67.00	9 571.00

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Messenger Porters and Deliveries	4	6	66.6	15 588.60	3 897.15
<b>Total</b>	<b>817</b>	<b>1034</b>	<b>79.9%</b>	<b>3 246 488.91</b>	<b>5 597.39</b>

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	19	29	65,5	391 676.45	13 506.08	47.92%
Band B	05	05	100	67 084.58	13 476.98	8.20%
Band C	03	03	100	51 789.96	17 263.32	0.06%
Band D	0	0	0	0	0	0
<b>Total</b>	<b>27</b>	<b>37</b>	<b>72.9</b>	<b>510 551.28</b>	<b>13 798.98</b>	<b>62.46%</b>

### 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 2023 and 31 March 2024*

Salary band	01 April 2023		31 March 2024		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	0	0%	0	0%	0	0%
Highly skilled production (Lev. 6-8)	0	0%	0	0%	0	0%
Highly skilled supervision (Lev. 9-12)	0	0%	0	0%	0	0%
Contract (level 9-12)	0	0%	0	0%	0	0%
Contract (level 13-16)	0	0%	0	0%	0	0%
<b>Total</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

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

Major occupation	01 April 2023		31 March 2024		Change	
	Number	% of total	Number	% of total	Number	% Change
Professionals and managers	0	0%	0	0%	0	0%
<b>Total</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>

### 3.10 Leave utilisation

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

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

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Lower Skills (Level 1-2)	442,00	93,20	54	8,40%	8,00	290,00
Skilled (levels 3-5)	2272,00	93,50	288,00	44,80	8,00	2251,00
Highly skilled production (levels 6-8)	1087,00	84,50	147,00	22,90	7,00	1993,00
Highly skilled supervision (levels 9 -12)	970,00	84,90	135,00	21,00	7,00	3308,00
Top and Senior management (levels 13-16)	141,00	93,60	19,00	3,00	7,00	689,00
<b>Total</b>	<b>4912,00</b>	<b>89,80</b>	<b>643,00</b>	<b>100,00</b>	<b>8,00</b>	<b>8532,00</b>

**Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2023 to 31 December 2023**

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
Lower skilled (Levels 1-2)	14,00	100,00	2	10,50	7,00	9,00
Skilled (Levels 3-5)	136,00	100,00	5,00	26,30	27,00	158,00
Highly skilled production (Levels 6-8)	84,00	100,00	3,00	15,80	28,00	168,00
Highly skilled supervision (Levels 9-12)	386,00	100,00	8,00	42,10	48,00	1156,00
Senior management (Levels 13-16)	19,00	100,00	1,00	5,30	19,00	93,00

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
<b>Total</b>	<b>639,00</b>	<b>100,00</b>	<b>19,00</b>	<b>100,00</b>	<b>34,00</b>	<b>1585,00</b>

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

*Table 3.10.3 Annual Leave for the period 1 January 2023 to 31 December 2023*

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	1 681,00	25,00	67,00
Skilled Levels (3-5)	11 170,00	26,00	433,00
Highly skilled production (Levels 6-8)	5 866,00	27,00	221,00
Highly skilled supervision (Levels 9-12)	6 459,50	27,00	236,00
Senior management (Levels 13-16)	931,00	26,00	36,00
Contract (Levels 1-2)	18,00	18,00	1,00
Contract (Levels 3-5)	49,00	16,00	3,00
Contract (Levels 9-12)	26,00	13,00	2,00
Contract (Levels 13-16)	15,00	15,00	1,00
<b>Total</b>	<b>26 215,50</b>	<b>26,00</b>	<b>1 000,00</b>

*Table 3.10.4 Capped leave for the period 1 January 2023 to 31 December 2023*

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)	0,00	0,00	0,00	0,00
Skilled Levels 3-5)	0,00	0,00	0,00	75,00
Highly skilled production (Levels 6-8)	0,00	0,00	0,00	87,00
Highly skilled supervision (Levels 9-12)	58,00	3,00	19,00	86,00
Senior management (Levels 13-16)	0,00	0,00	0,00	66,00



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
Contract (Levels 1-2)	0,00	0,00	0,00	0,00
Contract (Levels 3-5)	0,00	0,00	0,00	0,00
Contract (Levels 9-12)	0,00	0,00	0,00	0,00
Contract (Levels 13-16)	0,00	0,00	0,00	0,00
<b>Total</b>	<b>58,00</b>	<b>3,00</b>	<b>19,00</b>	<b>80,00</b>

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

**Table 3.10.5 Leave payouts for the period 1 April 2023 and 31 March 2024**

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2023/24 due to non-utilisation of leave for the previous cycle	0,00	0,00	0,00
Capped leave payouts on termination of service for 2023/24	4 876,00	36,00	135 444,00
Current leave payout on termination of service for 2023/24	2 407,00	57,00	76 371,00
<b>Total</b>	<b>7 283,00</b>	<b>93</b>	<b>211 815</b>

### 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
<b>Cleaners</b>	-Education and awareness workshops are conducted on a quarterly basis. -Employees are provided with Personal Protective Equipments (PPEs). -Health screening is done on a quarterly basis for early detection and treatment of diseases including HIV. -Healthy lifestyle workshops are done quarterly. -Procedures for reporting occupational exposure are in place.
<b>Field Rangers</b>	

**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 IE Mugari Chief Director: Corporate Services
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		5 employees
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		- Assessment and Counselling -Trauma debriefing and counselling -Crisis intervention -Health education and promotion -Physical wellness -Work-life balance -Health screening -Disease 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		Union representatives -D Mhlarhi -D Busakwe -P Hlako Head Office representatives -TG Chabalala -MR Ramogobedi -TJ Ngoasheng -K Mdluli District representatives -MJ Phasha -T Khubana -TE Ntsanwisi -TI Phoffu
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		-Recruitment Policy -Skills Development Policy -SHERQ 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		-Disclosure of HIV status is voluntary -All employees are treated equally -EHW services are confidential
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	x		-HIV counselling and testing is conducted on a quarterly basis in partnership with Gems and the Department of Health -Utilisation of these services is very good at 45% of employees
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	x		-Sick leave absenteeism rate -EAP utilisation rate

Question	Yes	No	Details, if yes
			-Fitness Centre utilization rate

### 3.12 Labour Relations

*Table 3.12.1 Collective agreements for the period 1 April 2023 and 31 March 2024*

Subject matter	Date
None	

Total number of Collective agreements	None
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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	5	16%
Final written warning	22	70%
Suspended without pay	2	6%
Fine	0	0%
Demotion	0	0%
Dismissal	1	3%
Not guilty	0	0
Case withdrawn	2	6%
<b>Total</b>	<b>32</b>	<b>100%</b>

Total number of Disciplinary hearings finalised	None
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*Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2023 and 31 March 2024*

Type of misconduct	Number	% of total
Allegedly doing business with an organ of state	1	3%
Failure to comply with PMDS policy	5	16%
Loss of camera	1	3%
Alleged fraud and corruption	1	3%
Failure to comply with DPSA directive on E-disclosure	19	61%

Type of misconduct	Number	% of total
Alleged sexual harassment	1	3%
Loss/stolen laptop	1	3%
Negligence	1	3%
Failure to take steps to prevent irregular expenditure	1	3%
<b>Total</b>	<b>31</b>	<b>100%</b>

*Table 3.12.4 Grievances logged for the period 1 April 2023 and 31 March 2024*

Grievances	Number	% of Total
Number of grievances resolved	0	0%
Number of grievances not resolved	0	0%
<b>Total number of grievances lodged</b>	<b>0</b>	<b>0%</b>

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

Disputes	Number	% of Total
Number of disputes upheld	1	20%
Number of disputes dismissed	1	20%
Number of disputes not resolved	0	0%
Number of disputes outstanding	3	60%
<b>Total number of disputes lodged</b>	<b>5</b>	<b>100%</b>

*Table 3.12.6 Strike actions for the period 1 April 2023 and 31 March 2024*

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

*Table 3.12.7 Precautionary suspensions for the period 1 April 2023 and 31 March 2024*

<b>Number of people suspended</b>	<b>0</b>
<b>Number of people who's suspension exceeded 30 days</b>	<b>0</b>
<b>Average number of days suspended</b>	<b>0</b>
<b>Cost of suspension(R'000)</b>	<b>0</b>

### 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 2023 and 31 March 2024**

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	15	0	15	0	15
	Male	21	0	21	0	21
Professionals	Female	109	0	30	20	50
	Male	103	0	30	10	40
Technicians and associate professionals	Female	79	0	24	15	39
	Male	83	0	30	20	50
Clerks	Female	78	0	25	15	40
	Male	33	0	15	15	30
Service and sales workers	Female	22	0	25	10	35
	Male	20	0	20	10	30
Skilled agriculture and fishery workers	Female	0	30	0	0	30
	Male	0	20	0	0	20
Craft and related trades workers	Female	0	120	0	0	120
	Male	0	70	0	0	70
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	129	0	50	15	65
	Male	259	0	50	15	65
Sub Total	Female	432	150	169	75	394
	Male	519	90	166	70	326
<b>Total</b>		<b>951</b>	<b>240</b>	<b>335</b>	<b>135</b>	<b>720</b>

**Table 3.13.2 Training provided for the period 1 April 2023 and 31 March 2024**

Occupational category	Gender	Number of employees as at 1 April 2023	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
	Female	15	0	12	3	15

Occupational category	Gender	Number of employees as at 1 April 2023	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Male	21	0	17	1	18
Professionals	Female	109	0	22	15	37
	Male	103	0	22	07	29
Technicians and associate professionals	Female	79	0	21	12	33
	Male	83	0	25	15	40
Clerks	Female	78	0	20	14	34
	Male	33	0	12	10	22
Service and sales workers	Female	22	0	18	0	18
	Male	20	0	16	0	16
Skilled agriculture and fishery workers	Female	0	08 (interns)	0	0	08
	Male	0	04 (interns)	0	0	04
Craft and related trades workers	Female	0	125 (interns)	0	0	125
	Male	0	53 (interns)	0	0	53
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	129	0	04	05	09
	Male	259	0	04	03	07
Sub Total	Female	432	133	97	49	279
	Male	519	57	96	36	189
<b>Total</b>		<b>951</b>	<b>190</b>	<b>193</b>	<b>85</b>	<b>468</b>

### 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 2023 and 31 March 2024*

Nature of injury on duty	Number	% of total
Required basic medical attention only	12	100%
Temporary Total Disablement	0	0%
Permanent Disablement	0	0%
Fatal	0	0%
<b>Total</b>	<b>12</b>	<b>100%</b>

### 3.15 Utilisation of Consultants

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

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

**Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2023 and 31 March 2024**

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
Conduct Macro and Micro Scale Siting of Stations and Develop a Strategy for Optimisation of Provincial Ambient Air Quality Monitoring Network for a period of Six (6) months	ONE	109	R 2 287 350.00
Licencing and Development of Landfill Engineering Desings at Ba-Phalaborwa Local Municipality for a period of twelve (12) months	ONE	184	R 4 540 910.57
Licencing and Development of Landfill Engineering Desings at Ephraim Mogale Local Municipality for a period of twelve (12) months	ONE	184	R 4 485 276.78
Licencing and Development of Landfill Engineering Desings at Greater Tzaneen Local Municipality for a period of twelve (12) months	ONE	184	R 4 402 293.43
Licencing and Development of Landfill Engineering Desings at Lephalale Local Municipality for a period of twelve (12) months	ONE	184	R 4 402 293.42
Licencing and Development of Landfill Engineering Desings at Molemole Local Municipality for a period of twelve (12) months	ONE	184	R 4 292 512.38
Licencing and Development of Landfill Engineering Desings at Thulamela Local Municipality for a period of twelve (12) months	ONE	184	R 4 457 553.57

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Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
Development of Integrated Waste Management Plan at Thulamela Municipality	ONE	151	R 837 651.38
Development of Integrated Waste Management Plan at Musina Municipality	ONE	151	R 839 265.98
Development of Integrated Waste Management Plan at Makhuduthamaga Municipality	ONE	91	R 818 885.10
Development of Integrated Waste Management Plan at Mokgalakwena Municipality	ONE	91	R 791 892.30
Development of Integrated Waste Management Plan at Lepelle-Nkumpi Municipality	ONE	91	R 818 590.70
Development of Integrated Waste Management Plan at Ephraim Mogale Municipality	ONE	91	R 771 012.90
Development of Integrated Waste Management Plan at Greater Giyani Municipality	ONE	91	R 825 605.70
Supply, Installation, Commissioning, Operation and Maintenance of Ambient Air Quality Stations in Capricorn, Vhembe and Waterberg	ONE	36 (NB. Work days duration from 9 Feb to 31 Mar 2024 – project is ongoing)	R 27 713 598.73
Maintenance, Calibration, Repair and Recapitalization services for Limpopo Air Quality Monitoring Networks	ONE	36 (NB. Work days duration from 9 Feb to 31 Mar 2024 – project is ongoing)	R 5 985 786.23
Development and Implementation of Professional Local Economic Development Capacity Building Programmes	ONE	3 years  It project started in 2023/24	R4 800 000.00 (for three years) and R1,6 000 000 per annum

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
ENVIRONMENTAL AFFAIRS: THIRTEEN (13)	THREE	1961	R32 283 743,53
ECONOMIC DEVELOPMENT: ONE (1)	ONE	3 YEARS	R4 800 000.00 (THREE YEARS)



**Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2023 and 31 March 2024**

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
Licencing and Development of Landfill Engineering Desings at Ba-Phalaborwa Local Municipality for a period of twelve (12) months	100%	100%	9
Licencing and Development of Landfill Engineering Desings at Ephraim Mogale Local Municipality for a period of twelve (12) months	100%	100%	9
Licencing and Development of Landfill Engineering Desings at Greater Tzaneen Local Municipality for a period of twelve (12) months	100%	100%	9
Licencing and Development of Landfill Engineering Desings at Lephalale Local Municipality for a period of twelve (12) months	100%	100%	9
Licencing and Development of Landfill Engineering Desings at Molemole Local Municipality for a period of twelve (12) months	100%	100%	9
Licencing and Development of Landfill Engineering Desings at Thulamela Local Municipality for a period of twelve (12) months	100%	100%	9
Development of Integrated Waste Management Plan at	100%	100%	3

<b>Project title</b>	<b>Percentage ownership by HDI groups</b>	<b>Percentage management by HDI groups</b>	<b>Number of consultants from HDI groups that work on the project</b>
Thulamela Municipality			
Development of Integrated Waste Management Plan at Musina Municipality	100%	100%	3
Development of Integrated Waste Management Plan at Makhuduthamaga Municipality	100%	100%	5
Development of Integrated Waste Management Plan at Mokgalakwena Municipality	100%	100%	5
Development of Integrated Waste Management Plan at Lepelle-Nkumpi Municipality	100%	100%	5
Development of Integrated Waste Management Plan at Ephraim Mogale Municipality	100%	100%	5
Development of Integrated Waste Management Plan at Greater Giyani Municipality	100%	100%	5
Conduct Macro and Micro Scale Siting of Stations and Develop a Strategy for Optimisation of Provincial Ambient Air Quality Monitoring Network for a period of Six (6) months	100%	100%	1
Supply, Installation, Commissioning, Operation and Maintenance of Ambient Air Quality Stations in Capricorn, Vhembe and Waterberg	100%	100%	1
Maintenance, Calibration, Repair and Recapitalization services for Limpopo	100%	100%	1

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
Air Quality Monitoring Networks			
Development and Implementation of Professional Local Economic Development Capacity Building Programmes	100%	100%	1

**Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2023 and 31 March 2024**

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

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
N/A			

**Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2023 and 31 March 2024**

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
N/A			

### 3.16 Severance Packages

**Table 3.16.1 Granting of employee initiated severance packages for the period 1 April 2023 and 31 March 2024**

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)	0,00	0,00	0,00	0,00
Skilled Levels 3-5)	0,00	0,00	0,00	0,00

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
Highly skilled production (Levels 6-8)	0,00	0,00	0,00	0,00
Highly skilled supervision(Levels 9-12)	0,00	0,00	0,00	0,00
Senior management (Levels 13-16)	0,00	0,00	0,00	0,00
<b>Total</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>

## PART E: PFMA COMPLIANCE REPORT

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## 1. IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES

### 1.1. Irregular expenditure

#### a) Reconciliation of irregular expenditure

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	5,874	5,874
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Irregular expenditure confirmed	9,056	-
Less: Irregular expenditure condoned	(14,930)	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable <sup>1</sup>	-	-
Less: Irregular expenditure not recoverable and written off	-	-
<b>Closing balance</b>	<b>0</b>	<b>5,874</b>

#### Reconciling notes

Description	2023/2024	2022/2023
	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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

Description <sup>3</sup>	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

<sup>1</sup> Transfer to receivables

<sup>2</sup> Record amounts in the year in which it was incurred

<sup>3</sup> Group similar items

**c) Details of irregular expenditure condoned**

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure condoned	14,930	-
<b>Total</b>	<b>14,930</b>	<b>-</b>

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

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure NOT condoned and removed	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**e) Details of irregular expenditure recoverable**

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure recoverable	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**f) Details of irregular expenditure written off (irrecoverable)**

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure written off	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**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
N/A

**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)<sup>4</sup>**

Description	2023/2024 <sup>5</sup>	2022/2023
	R'000	R'000
N/A	-	-
<b>Total</b>	-	-

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

Disciplinary steps taken
Disciplinary action was taken against the officials who caused the irregular expenditure incurred during the 2023/24 financial year.

**1.2. Fruitless and wasteful expenditure**

**a) Reconciliation of fruitless and wasteful expenditure**

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	255	344
Adjustment to opening balance	-	-
Opening balance as restated	-	-
Add: Fruitless and wasteful expenditure confirmed		2
Less: Fruitless and wasteful expenditure recoverable <sup>6</sup>	-	-
Less: Fruitless and wasteful expenditure not recoverable and written off	(1)	(91)
<b>Closing balance</b>	<b>254</b>	<b>255</b>

**Reconciling notes**

Description	2023/2024	2022/2023 <sup>7</sup>
	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	-	-
<b>Total</b>	-	-

<sup>4</sup> Refer to paragraphs 3.12, 3.13 and 3.14 of Annexure A (PFMA Compliance and Reporting Framework) to National Treasury Instruction No. 4 of 2022/2023

<sup>5</sup> Amounts of irregular expenditure related to the current year must be disclosed in the annual financial statements.

<sup>6</sup> Transfer to receivables

<sup>7</sup> Record amounts in the year in which it was incurred



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

Description <sup>8</sup>	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	101	-
<b>Total</b>	<b>101</b>	<b>-</b>

**c) Details of fruitless and wasteful expenditure recoverable**

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure written off	1	-
<b>Total</b>	<b>1</b>	<b>-</b>

*ESKOM historical transaction removed on the basis that the invoices were paid within 30 days in compliance with the PFMA.*

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

Disciplinary steps taken
N/A

### 1.3. Unauthorised expenditure

**a) Reconciliation of unauthorised expenditure**

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	-	-
Adjustment to opening balance	-	-

<sup>8</sup> Group similar items

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance as restated	-	-
Add: unauthorised expenditure confirmed	-	-
Less: unauthorised expenditure approved with funding	-	-
Less: unauthorised expenditure approved without funding	-	-
Less: unauthorised expenditure recoverable <sup>9</sup>	-	-
Less: unauthorised not recoverable and written off <sup>10</sup>	-	-
<b>Closing balance</b>	-	-

#### Reconciling notes

Description	2023/2024	2022/2023 <sup>11</sup>
	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	-	-
<b>Total</b>	-	-

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

Description <sup>12</sup>	2023/2024	2022/2023
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
<b>Total</b>	-	-

### 1.4. Additional disclosure relating to material losses in terms of PFMA Section 40(3)(b)(i) & (iii)<sup>13</sup>

#### a) Details of material losses through criminal conduct

Material losses through criminal conduct	2023/2024	2022/2023
	R'000	R'000
Theft	-	-

<sup>9</sup> Transfer to receivables

<sup>10</sup> This amount may only be written off against available savings

<sup>11</sup> Record amounts in the year in which it occurred

<sup>12</sup> Group similar items

<sup>13</sup> Information related to material losses must be disclosed in the annual financial statements.

Material losses through criminal conduct	2023/2024	2022/2023
	R'000	R'000
Other material losses	-	-
Less: Recoverable	-	-
Less: Not recoverable and written off	-	-
<b>Total</b>	-	-

**b) Details of other material losses**

Nature of other material losses	2023/2024	2022/2023
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
<b>Total</b>	-	-

**c) Other material losses recoverable**

Nature of losses	2023/2024	2022/2023
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
<b>Total</b>	-	-

**d) Other material losses not recoverable and written off**

Nature of losses	2023/2024	2022/2023
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
<b>Total</b>	-	-

## 2. LATE AND/ OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	4 533	1 492
Invoices paid <b>within</b> 30 days or agreed period	4 530	1 492
Invoices paid <b>after</b> 30 days or agreed period	3	23
Invoices older than 30 days or agreed period ( <i>unpaid and without dispute</i> )	4	377
Invoices older than 30 days or agreed period ( <i>unpaid and in dispute</i> )	-	-

*Included in the invoices older than 30 days or agreed period (Unpaid and without dispute) are those that are related to the services providers that are not compliant with the Central Supplier Database requirements.*

### 3. SUPPLY CHAIN MANAGEMENT

#### 3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Placement of MEC's notice for the consolidation of Kaingo and Mokolo River Nature Reserves in the Government Gazette	Government Printing Works	Annual General Exemption	OR-017807	2
Registration of Machaka MJ, Nxumalo P and Chuene-Thosago M to attend 12th Annual Government Law Conference from 17th - 18th May 2023.	Intelligence Transfer Centre CC	Annual General Exemption	OR-018105	31
Advertisement of nomination of LEDA Board Members	Fundudzi Media (Sunday World Newspaper)	Annual General Exemption	OR-018069	52
Advertisement of nomination of LEDA Board Members	Northern Media Group	Annual General Exemption	OR-018068	15
Advertisement of nomination of LEDA Board Members on	Arena Holdings (Sowetan Newspaper)	Annual General Exemption	OR-018078	45
Renewal for subscription fee of Global Insight's Regional Explorer Dataset.	HIS Information and Insight	Annual General Exemption	OR-018118	229
Advertisement for nominations of members of the Local Liquor Authority	Sekhukhune Times	Annual General Exemption	OR-018296	17
Advertisement for nominations of members of the Local Liquor Authority	Zoutnont	Annual General Exemption	OR-018294	7
Radio advertisement for awareness for youth campaign	Vhembe FM (New Voice Media Group)	Annual General Exemption	OR-018415	18
Radio advertisement for awareness for youth campaign	Capricorn FM	Annual General Exemption	OR-018412	92
Advertisement for appointment of a Non-Executive Members of Limpopo Gambling Board	Northern Media Group (Polokwane Observer)	Annual General Exemption	OR-018409	14

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<b>Project description</b>	<b>Name of supplier</b>	<b>Type of procurement by other means</b>	<b>Contract number</b>	<b>Value of contract R'000</b>
Advertisement for nominations of members of the Local Liquor Authority	Northern Media Group (Polokwane Observer)	Annual General Exemption	OR-018410	14
Advertisement for nominations of members of the Local Liquor Board	Northern Media Group (Polokwane Observer)	Annual General Exemption	OR-018411	14
Advertisement for appointment of members of the Liquor Affairs and Liquor Board	Arena Holdings – Sowetan	Annual General Exemption	OR-018414	45
Advertisement for appointment of a Non-Executive Members of Limpopo Gambling Board	Arena Holdings-Sowetan	Annual General Exemption	OR-018413	45
Publication of MEC's notice of intention to appoint Ms K Tlouane as the Limpopo Tourist Guide Registrar	Government Printing Works	Annual General Exemption	OR-018416	1
Advertisement for nominations of members of the Local Liquor Authority	Balaodi Publishers	Annual General Exemption	OR-018419	8
Publication of notice for registration as a Liquor Consultant for Limpopo Liquor Board	Northern Media Group	Annual General Exemption	OR-018561	9
Publication of notice to inform the public of Makhado Local Municipality as a Business Registration Centre in the Ordinary Government Gazette	Government Printing Works	Annual General Exemption	OR-018563	1
Publication of notice to inform the public about the Application of conversion of a liquor licence in terms of section 71 of New Provincial Act in the Government Gazette	Government Printing Works	Annual General Exemption	OR-018570	1
Publication of notice to inform the public about the Application of consultants to register as a registered liquor consultant in terms of section 29 of New Provincial Act in the Government Gazette	Government Printing Works Works	Annual General Exemption	OR-018476	1
Publication of notice for submission of Authorisation for Limpopo Liquor Act	Northern Media Group	Annual General Exemption	OR-018566	9
Publication of MEC's notice of intention to declare remainder of portion 1 of farm Witfontien 154 KQ as	Government Printing Works	Annual General Exemption	OR-018502	1

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Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
an addition to Kaingo Private Game Reserve in the Government Gazette				
Registration of Pila S to attend the African Continental Free Trade Area Conference 28 - 29 June 2023	Milla SA t/a Milla Trading CC	Annual General Exemption	OR-018508	12
Registration of Munyai FM and Chuene SI to attend the 28th Annual Congress of the Grassland Society of Southern Africa from 24th - 28th July 2023	Grassland Society of Southern Africa	Annual General Exemption	OR-018510	19
Publication of notice for submission of Authorisation for Limpopo Liquor Board	Arena Holdings (Sowetan Newspaper)	Annual General Exemption	OR-018613	49
Publication of notice to inform the public about the Application of conversion of a liquor licence in terms of section 71 of Liquor Act 5 Of 2009	Fundudzi Media (Sunday World)	Annual General Exemption	OR-018658	24
Publication of notice of intention to withdraw Weiskrans from Duplessis No1 Nature Reserve, withdraw portion 3 from Hanover Nature Reserve, Declare Makgokolo Nature Reserve and Declare Lapalala Nature Reserve in the Government Gazette	Government Printing Works	Annual General Exemption	OR-018719	4
Registration of membership fees for Environmental Impact Management officials with International Association for Impact Assessment South Africa (IAIASa)	International Association for Impact Assessment South Africa (IAIASa)	Annual General Exemption	OR-018660	7
Registration of Environmental Impact Management officials attending International Association for Impact Assessment South Africa (IAIASa) conference	International Association for Impact Assessment South Africa (IAIASa)	Annual General Exemption	OR-018798	75
Procurement of five shell scheme exhibition space at the Organic and Natural Products Expo 2023	South African Trade Promotions	Annual General Exemption	OR-018840	80
Registration of Chabalala TG, Khubana T and Ntsanwisi ET attending the	Environmental Assessment Practitioners	Annual General Exemption	OR-018891	37

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
26th EAPA-SA Conference for the 18-21 September 2023	Association of South Africa (EAPASA)			
Registration of Hlako P, Mhlarhi D, Mogashoa NE, Maleka SS and Shikhweni S to attend 3rd Annual Women in Transport 2023 from the 7th -8th September 2023	Intelligence Skills Training	Annual General Exemption	OR-018957	50
Registration of Ngoasheng TJ, Nkhwashu LF and Thivhafuni PO to attend 54th Annual National Association for Clean Air South Africa Conference from the 6th - 8th September 2023	National Association for Clean Air	Annual General Exemption	OR-019061	8
Registration of Masilana NT, Metene P and Kunene BN to attend GovTech Conference from the 12th - 14th September 2023	SITA	Annual General Exemption	OR-019059	46
Registration of Mogale MS, Modubu MM, Maake MA, Mathabatha M, Semanya SM, Chuene, MK, Tleane TJ, Masia NA and Coutries H to attend Supply Chain Management Master Class on the 23 -24 November 2023, 4-5 December 2023 and 11-12 December 2023	Knowledge for Africa International.	Annual General Exemption	OR-019176	72
Registration of 16 Environmental Officials to attend EAPASA Regional Conference by Environmental Assessment Practitioners Association of South Africa (EAPASA)	Environmental Assessment Practitioners Association of South Africa (EAPASA)	Annual General Exemption	OR-019212	60
Gazetting the declaration of addition to Klaserie Private Nature Reserve and addition to Kaingo Private Game Reserve in the Government Gazette	Government Printing Works	Annual General Exemption	OR-019368	1
Advertisement of liquor license renewal notices for the year 2024	Sekhukhune Times Newspaper	Annual General Exemption	OR-019340	63
Advertisement of liquor license renewal notices for the year 2024	Arena Holdings (Sowetan Newspaper)	Annual General Exemption	OR-019341	88

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Advertisement of liquor license renewal notices for the year 2024	CTP T/A Northern Media Group (Letaba Herald)	Annual General Exemption	OR-019332	24
Advertisement of liquor license renewal notices for the year 2024	CTP T/A Northern Media Group (Polokwane Observer)	Annual General Exemption	OR-019330	37
Advertisement of liquor license renewal notices for the year 2024	CTP T/A Northern Media Group (Capricorn Voice)	Annual General Exemption	OR-019329	24
Advertisement of liquor license renewal notices for the year 2024	CTP T/A Northern Media Group (Bosveld Review)	Annual General Exemption	OR-019331	19
Printing of 60 x J534 written notice to appear in court books	Government Printing Works	Annual General Exemption	OR-019367	7
Secure fund for gazetting the withdrawal of portion 3 of Hanover Nature Reserve 341 KQ in Waterberg District	Government Printing Works	Annual General Exemption	OR-019402	1
Registration of Machaka, Chuene-Thusago and Nxumalo attending Mediation and Conciliation Course		Single Source	OR-019437	41
Registration of 04 officials attending PHASA Convention and General Meeting from 17-18 November 2023	Professional Hunting Association of South Africa (PHASA)	Annual General Exemption	AI-321082	4
Renewal of departmental private bags and postal boxes for district and head office	Post Office South Africa	Annual General Exemption	OR-019624	49
Advertisement to secure fund for gazetting of Balule Nature Reserve by Government Printing Works	Government Gazette - Government Printing Works	Annual General Exemption	OR-019613	8
Registration of 05 officials at salary level 6-12 to attend Compulsory Induction Programme by National School of Government	National School of Government	Annual General Exemption	OR-019668	31
Registration of 24 officials at salary level 4-5 to attend Compulsory Induction Programme by National School of Government	National School of Government	Annual General Exemption	OR-019669	150
Registration of 05 officials at salary level 13-14 to attend Compulsory Induction	National School of Government	Annual General Exemption	OR-019653	16



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Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Programme by National School of Government				
Procurement of floor space for Provincial Exhibitors at SARCD A on the 8th March 2024	Elibeau Projects and Consultancy	Annual General Exemption	OR-019661	210
Advertisement of a Bid for procurement of Transaction Advisory Service to facilitate implementation of tourism Public Private Partnership (PPP) projects at selected Limpopo Provincial Nature Reserves	City Press Newspaper (Media24)	Annual General Exemption	OR-019971	28
Advertisement of Terms of Reference for procurement of Transaction Advisory Service to facilitate implementation of tourism Public Private Partnership (PPP) projects at selected Limpopo Provincial Nature Reserves	Sowetan Newspaper (Arena Holdings)	Annual General Exemption	OR-019972	40
Procurement of name badges for Ms Legodi J and Ms Legodi M from Synergy Business Events booked by Limpopo Tourism and Parks for the meeting Africa 2024	Synergy Business Events	Annual General Exemption	OR-019973	2
Registration of Mojapelo MPM, Mojadibodu MI and Siwela MS attending the Skills Development Facilitator's Conference from 5-8 March 2024	Nduna Project Consulting	Annual General Exemption	OR-020070	39
Live radio advertisement for World Consumer Rights Day celebration on 23 March 2024 at Diphiri Sports Ground in Makhuduthamaga	Sekhukhune Community Radio Station	Annual General Exemption	OR-020076	30
Enrolment of 75 councillors attending Local Economic Development (LED) Capacity Programme	University of Johannesburg	Single Source Procurement	OR-020080	1 600
Publication and gazetting of Permit Tariffs for 2024/2025 Financial Year in the Government Gazette	Government Gazette - Government Printing Works	Annual General Exemption	OR-020124	42
Renewal of membership for Environmental officials to Environmental Assessment Practitioners Association of South Africa (EAPASA)	Environmental Assessment Practitioners Association of South Africa (EAPASA)	Annual General Exemption	OR-020142	20

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Publication of MEC's notice of intention to withdraw the declaration of Arzona Private Nature Reserve in the Government Gazette	Government Gazette - Government Printing Works	Annual General Exemption	OR-020143	1
Publication to secure fund for final gazetting of Makgokolo Nature Reserve MEC's notice of intention to withdraw the declaration of Arzona Private Nature Reserve in the Government Gazette	Government Gazette - Government Printing Works	Annual General Exemption	OR-020194	1
Publication of MEC's notice of intention to withdraw the declaration of Tiekp Private Nature Reserve in the Government Gazette	Government Gazette - Government Printing Works	Annual General Exemption	OR-020247	1
Publication of MEC's notice of intention to withdraw the declaration of Karongwe Game Reserve in the Government Gazette	Government Gazette - Government Printing Works	Annual General Exemption	OR-020248	2
<b>Total</b>				<b>3 801</b>

### 3.2. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Security services at various services at various sites of LEDET: Cluster1,2 &3	Limpo Security cc	Expansion	<u>EDET 250/2019 - Main-contractor</u>	25 000	2 364	1
Security services at various services at Cluster 2 (Nature Reserves)	Masithulela Protection Services	Expansion	<u>EDET 250/2019 - Sub-contractor</u>	8 700	1 004	335

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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
Appointment of a service provider to Conduct Feasibility Studies for the Implementation of the Limpopo Biodiversity Economy Nodes (BENS)	Makome Farms	Expansion	<u>EDET 252/2019</u>	2 194	0	0
Implementation of the Productivity and Competitiveness Improvement Solutions Programme	Productivity South Africa	Expansion	<u>LEDET 18</u>	1 550	0	0
Security services at various services at various sites of LEDET	Malope a Phaahla	Expansion	<u>EDET 276/2021</u>	5 147	204	372
Security services at various services for Cluster 1 at Doorndraai and Nwanedi resorts	Mazibuku Security	Expansion	<u>EDET 276/2021</u>	4 952	0	191
Security services at various services for Cluster 2 at Rust de Winter and Nylsvley resorts	Marumofase Security	Expansion	<u>EDET 276/2021</u>	4 767	0	298
Security services at Mphephu Resort	Bolale Protection Services	Expansion	<u>EDET/QUOT 006725/2023</u>	326	0	65
Security services at Senwabarwana and Makapans	Man Safe Security Services	Expansion	<u>EDET/QUOT 006736/2023</u>	364	0	182
Security services at Cluster 6 revenue offices in Vhembe	Kan Security Solutions	Expansion	<u>EDET/QUOT 006770/2023</u>	496	0	124
<b>Total</b>				<b>53 119</b>	<b>3 571</b>	<b>2 635</b>

## PART F: FINANCIAL INFORMATION

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## **Report of the auditor-general to Limpopo provincial legislature on vote 6: Department of Economic Development Environment 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 and Tourism set out on pages **148** to **267**, which comprise the appropriation statement, statement of financial position as at 31 March 2024, statement of financial performance, statement of changes in net assets and cash flow statement for the year 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 and Tourism as at 31 March 2024 and its financial performance and cash flows for the year then ended in accordance with Modified Cash Standard (MCS) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 5 of 2023 (DoRA).

#### **Basis for opinion**

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

#### **Emphasis of matter**

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

#### **Restatement of corresponding figures**

7. As disclosed in note xx to the financial statements, the corresponding figures for 31 March 2023 financial year were restated as a result of an error in the financial statements of the department for the year ended 31 March 2024.

#### **Other matter**

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

### **Unaudited supplementary paragraph**

9. The supplementary information set out on pages **5** to **124** does not form part of the financial statements and is presented as additional information. I have not audited these schedules and accordingly, I do not express an opinion thereon

### **Responsibilities of the accounting officer for the financial statements**

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

### **Responsibilities of the auditor-general for the audit of the financial statement**

12. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
13. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page **146**, forms part of our auditor's report.

### **Report on the audit of the annual performance report**

14. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance 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.
15. I selected the following programmes presented in the annual performance report for the year ended 31 March 2024 for auditing. I selected programmes that measures the department's performance on its primary mandated functions and that are of significant national, community or public interest.

<b>Programme</b>	<b>Page numbers</b>	<b>Purpose</b>
<b>Economic development</b>	[43]	To stimulate economic growth and job creation through economic planning and research, enterprise development, investment promotion and business regulations
<b>Environment affairs</b>	[49]	To provide sustainable environmental management services in the province.
<b>Tourism</b>	[56]	To ensure development, promotion and regulation of tourism in the province

16. 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.

17. I performed procedures to test whether:

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

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

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

## **Report on compliance with legislation**

20. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the department's compliance with legislation.
21. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
22. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the 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.
23. The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

## **Procurement and contract management**

24. Some of the contracts were awarded to bidders based on pre-qualification criteria that differed from those stipulated in the original invitation for bidding, in contravention of the 2017 preferential procurement regulation 4(1) and 4(2).

## **Other information in the annual report**

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



### Internal control deficiencies

29. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.
30. The matters reported below are limited to the significant internal control deficiencies that resulted in the material findings on compliance with legislation included in this report.
31. Management did not ensure that it complies with the preferential procurement policy framework and regulations when evaluating bids to prevent incurring irregular expenditure
32. Management did not adequately review the annual financial statements to ensure that the reporting framework is adhered to.

*Auditor-General*

Polokwane

31 July 2024



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.***

## **2. ANNUAL FINANCIAL STATEMENTS**

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2024**

Appropriation per programme									
2023/24								2022/23	
	Approved Budget	Shift ing of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
Programme	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. ADMINISTRATION	366 561	(29)	-	366 532	364 862	1 670	99.5%	374 788	361 507
2. ECONOMIC DEVELOPMENT	823 582	-	-	823 582	817 693	5 889	99.3%	863 930	843 855
3. ENVIRONMENTAL AFFAIRS	401 417	-	-	401 417	376 255	25 162	93.7%	390 213	352 015
4. TOURISM	108 133	-	-	108 133	104 840	3 293	97.0%	104 366	100 855
Subtotal	1 699 693	(29)	-	1 699 664	1 663 650	36 014	97.9%	1 733 297	1 658 232
Statutory Appropriation	2 098	29	-	2 127	2 127	-	100.0%	2 169	2 169
Members' remuneration	2 098	29	-	2 127	2 127	-	100.0%	2 169	2 169
TOTAL	1 701 791	-	-	1 701 791	1 665 777	36 014	97.9%	1 735 466	1 660 401

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2024**

	2023/24				2022/23	
	Final Budget	Actual Expenditure			Final Budget	Actual Expenditure
	R'000	R'000			R'000	R'000
<b>TOTAL (brought forward)</b>						
<b>Reconciliation with statement of financial performance</b>						
<b>ADD</b>						
<b>Departmental receipts</b>	<b>310 277</b>				<b>249 808</b>	
<b>NRF Receipts</b>						
<b>Aid assistance</b>						
<b>Actual amounts per statement of financial performance (Total revenue)</b>	<b>2 012 068</b>				<b>1 985 274</b>	
<b>ADD</b>		<b>1 082</b>				<b>1 640</b>
<b>Aid assistance</b>						
<b>Prior year unauthorised expenditure approved without funding</b>						
<b>Actual amounts per statement of financial performance (Total expenditure)</b>		<b>1 666 859</b>				<b>1 662 041</b>

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2024**

Appropriation per economic classification									
2023/24								2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Economic classification</b>									
Current payments	819 189	-	-	819 189	786 019	33 170	96.0%	818 887	752 016
Compensation of employees	542 585	-	-	542 585	534 741	7 844	98.6%	562 120	531 015
Goods and services	275 523	-	-	275 523	250 199	25 324	90.8%	255 737	220 044
Interest and rent on land	1 081	-	-	1 081	1 079	2	99.8%	1 030	957
Transfers and subsidies	843 896	-	-	843 896	845 116	(1 220)	100.1%	863 292	862 327
Provinces and municipalities	289	-	-	289	206	83	71.3%	254	198
Departmental agencies and accounts	834 218	-	-	834 218	834 199	19	100.0%	851 033	850 998
Non-profit institutions	2 423	-	-	2 423	2 423	-	100.0%	810	810
Households	6 966	-	-	6 966	8 288	(1 322)	119.0%	11 195	10 321
Payments for capital assets	38 034	-	-	38 034	33 970	4 064	89.3%	51 887	45 397
Buildings and other fixed structures	24 400	-	-	24 400	21 802	2 598	89.4%	35 500	36 498

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2024**

Machinery and equipment	13 634	-	-	13 634	9 302	4332	68.2%	28 470	27 580
Software and other intangible assets					2 866	(2 866)			6
Payments for financial assets	672	-	-	672	672	-	100.0%	1 400	661
<b>Total</b>	<b>1 701 791</b>	<b>-</b>	<b>-</b>	<b>1 701 791</b>	<b>1 665 777</b>	<b>36 014</b>	<b>97.9%</b>	<b>1 735 466</b>	<b>1 660 401</b>

Statutory appropriation per economic classification									
2023/24								2023/2024	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments									
Compensation of employees	2 098	29	-	2 127	2 127	-	1	2 169	2 169
<b>Total</b>	<b>2 098</b>	<b>29</b>	<b>-</b>	<b>2 127</b>	<b>2 127</b>	<b>-</b>	<b>1</b>	<b>2 169</b>	<b>2 169</b>



**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2024**

Programme 1: ADMINISTRATION									
	2023/24							2023/24	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Sub programme</b>									
1. OFFICE OF THE MEC	9 415	-	-	9 415	9 270	145	98.5%	7 996	8 028
2. OFFICE OF THE HOD	6 658	(29)	-	6 629	5 050	1 579	76.2%	7 987	5 446
3. FINANCIAL MANAGEMENT	79 237	-	-	79 237	80 444	(1 207)	101.5%	80 376	80 379
4. CORPORATE SERVICES	271 251	-	-	271 251	270 098	1 153	99.6%	278 429	267 654
<b>Total for sub programmes</b>	<b>366 561</b>	<b>(29)</b>	<b>-</b>	<b>366 532</b>	<b>364 862</b>	<b>1 670</b>	<b>99.5%</b>	<b>374 788</b>	<b>361 507</b>
<b>Economic classification</b>									
Current payments	359 685	(29)	-	359 656	357 924	1 732	99.5%	358 326	348 902
Compensation of employees	183 249	(29)	-	183 220	180 094	3 126	98.3%	185 455	181 126
Goods and services	176 436	-	-	176 436	177 830	(1 394)	100.8%	172 871	167 776
Interest and rent on land									

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2024**

Transfers and subsidies	4 870	-	-	4 870	4 881	(11)	100.2%	6 214	5 079
Provinces and municipalities	289	-	-	289	206	83	71.3%	254	198
Departmental agencies and accounts	51	-	-	51	32	19	62.7%	50	15
Households	4 530	-	-	4 530	4 643	(113)	102.5%	5 910	4 866
Payments for capital assets	1 334	-	-	1 334	1 385	(51)	103.8%	8 848	6 865
Buildings and other fixed structures									
Machinery and equipment	1 334	-	-	1 334	1 385	(51)	103.8%	8 848	6 859
Intangible assets	-	-	-	-	-	-	-	-	6
Payments for financial assets	672	-	-	672	672	-	100.0%	1 400	661
Total	366 561	(29)	-	366 532	364 862	1 670	99.5%	374 788	361 507

Programme 2: ECONOMIC DEVELOPMENT									
	2023/24							20220/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. INTEGRATED ECONOMIC DEVELOPMENT SERVICES	683 859	-	-	683 859	683 671	188	100.0%	713 743	705 603
2. TRADE AND SECTOR DEVELOPMENT	13 159	-	-	13 159	12 460	699	94.7%	14 751	14 060
3. BUSINESS REGULATION AND GOVERNANCE	121 952	-	-	121 952	117 451	4 501	96.3%	126 304	119 587

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2024**

<b>4. ECONOMIC PLANNING AND RESEARCH</b>	<b>4 612</b>	<b>-</b>	<b>-</b>	<b>4 612</b>	<b>4 111</b>	<b>501</b>	<b>89.1%</b>	<b>9 132</b>	<b>4 605</b>
<b>Total for sub programmes</b>	<b>823 582</b>	<b>-</b>	<b>-</b>	<b>823 582</b>	<b>817 693</b>	<b>5 889</b>	<b>99.3%</b>	<b>863 930</b>	<b>843 855</b>
<b>Economic classification</b>									
Current payments	70 103	-	-	70 103	63 389	6 714	90.4%	86 396	66 496
Compensation of employees	56 144	-	-	56 144	53 588	2 556	95.4%	71 032	53 777
Goods and services	13 959	-	-	13 959	9 801	4 158	70.2%	15 364	12 719
Interest and rent on land									
<b>Transfers and subsidies</b>	<b>753 479</b>	<b>-</b>	<b>-</b>	<b>753 479</b>	<b>754 304</b>	<b>(825)</b>	<b>100.1%</b>	<b>777 064</b>	<b>777 060</b>
<b>Provinces and municipalities</b>									
Departmental agencies and accounts	751 962	-	-	751 962	751 962	-	100.0%	775 686	775 686
Non-profit institutions	1 500	-	-	1 500	1 500	-	100.0%	-	-
Households	17	-	-	17	842	(825)	4952.9%	1 378	1 374
<b>Payments for capital assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>470</b>	<b>299</b>
Machinery and equipment	-	-	-	-	-	-	-	470	299
Intangible assets									
<b>Total</b>	<b>823 582</b>	<b>-</b>	<b>-</b>	<b>823 582</b>	<b>817 693</b>	<b>5 889</b>	<b>99.3%</b>	<b>863 930</b>	<b>843 855</b>

Programme 3: ENVIRONMENTAL AFFAIRS	
2023/24	2022/23

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2024**

	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Sub programme</b>									
1. ENVIRONMENTAL TRADE AND PROTECTION	155 815	-	-	155 815	137 810	18 005	88.4%	138 945	116 852
2. BIODIVERSITY AND NATURAL RESOURCES MANAGEMENT	202 711	-	-	202 711	196 711	6 000	97.0%	203 322	193 950
3. ENVIRONMENTAL EMPOWERMENT SERVICES	28 827	-	-	28 827	29 339	(512)	101.8%	26 157	28 532
4. LIMPOPO WILDLIFE RESORTS	14 064	-	-	14 064	12 395	1 669	88.1%	21 789	12 681
<b>Total for sub programmes</b>	<b>401 417</b>	<b>-</b>	<b>-</b>	<b>401 417</b>	<b>376 255</b>	<b>25 162</b>	<b>93.7%</b>	<b>390 213</b>	<b>352 015</b>
<b>Economic classification</b>									
Current payments	361 438	-	-	361 438	340 006	21 432	94.1%	343 263	309 226
Compensation of employees	286 774	-	-	286 774	287 750	(976)	100.3%	287 978	282 002
Goods and services	73 583	-	-	73 583	51 177	22 406	69.6%	54 255	26 267
Interest and rent on land	1 081	-	-	1 081	1 079	2	99.8%	1 030	957
Transfers and subsidies	3 279	-	-	3 279	3 664	(385)	111.7%	4 381	4 556
Provinces and municipalities									
Non-profit institutions	923	-	-	923	923	-	100.0%	810	810
Households	2 356	-	-	2 356	2 741	(385)	116.3%	3 571	3 746

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2024**

Payments for capital assets	36 700	-	-	36 700	32 585	4 115	88.8%	42 569	38 233
Buildings and other fixed structures	24 400	-	-	24 400	21 802	2 598	89.4%	35 500	36 498
Machinery and equipment	12 300	-	-	12 300	7 917	4 383	64.4%	7 069	1 735
Intangible assets	-	-	-	-	2 866	(2 866)	-	-	-
Payments for financial assets									
Total	401 417	-	-	401 417	376 255	25 162	93.7%	390 213	352 015

Programme 4: TOURISM									
2023/24								2022/23	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. TOURISM PLANNING AND DEVELOPMENT	108 133	-	-	108 133	104 840	3 293	97.0%	104 366	100 855

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2024**

<b>Total for sub programmes</b>	<b>108 133</b>	<b>-</b>	<b>-</b>	<b>108 133</b>	<b>104 840</b>	<b>3 293</b>	<b>97.0%</b>	<b>104 366</b>	<b>100 855</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>25 865</b>	<b>-</b>	<b>-</b>	<b>25 865</b>	<b>22 573</b>	<b>3 292</b>	<b>87.3%</b>	<b>28 733</b>	<b>25 223</b>
<b>Compensation of employees</b>	<b>14 320</b>	<b>-</b>	<b>-</b>	<b>14 320</b>	<b>11 182</b>	<b>3 138</b>	<b>78.1%</b>	<b>15 486</b>	<b>11 941</b>
<b>Goods and services</b>	<b>11 545</b>	<b>-</b>	<b>-</b>	<b>11 545</b>	<b>11 391</b>	<b>154</b>	<b>98.7%</b>	<b>13 247</b>	<b>13 282</b>
<b>Interest and rent on land</b>	<b>82 268</b>	<b>-</b>	<b>-</b>	<b>82 268</b>	<b>82 267</b>	<b>1</b>	<b>100.0%</b>	<b>75 633</b>	<b>75 632</b>
<b>Transfers and subsidies</b>	<b>82 268</b>	<b>-</b>	<b>-</b>	<b>82 268</b>	<b>82 267</b>	<b>1</b>	<b>100.0%</b>	<b>75 633</b>	<b>75 632</b>
<b>Provinces and municipalities</b>									
<b>Departmental agencies and accounts</b>	<b>82 205</b>	<b>-</b>	<b>-</b>	<b>82 205</b>	<b>82 205</b>	<b>-</b>	<b>100.0%</b>	<b>75 297</b>	<b>75 297</b>
<b>Households</b>	<b>63</b>	<b>-</b>	<b>-</b>	<b>63</b>	<b>62</b>	<b>1</b>	<b>98.4%</b>	<b>336</b>	<b>335</b>
<b>Total</b>	<b>108 133</b>	<b>-</b>	<b>-</b>	<b>108 133</b>	<b>104 840</b>	<b>3 293</b>	<b>97.0%</b>	<b>104 366</b>	<b>100 855</b>

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**NOTES TO THE APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

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

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

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

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

**3. Detail on payments for financial assets**

Detail of these transactions can be viewed in the note on Payments for financial assets to the Annual Financial Statements.

**4. Explanations of material variances from Amounts Voted (after Virement):**

**4.1 Per programme**

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
Programme	R'000	R'000	R'000	%
ADMINISTRATION	368 659	366 989	1 671	0.45%
ECONOMIC DEVELOPMENT	823 582	817 693	5 889	0.72%
ENVIRONMENTAL AFFAIRS	401 417	376 255	25 162	6.27%
TOURISM	108 133	104 840	3 293	3.05%
<b>Total</b>	<b>1 701 791</b>	<b>1 665 777</b>	<b>36 015</b>	<b>10,49%</b>

**4.2 Per economic classification**

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
Economic classification	R'000	R'000	R'000	%
<b>Current payments</b>	542 585	534 741	7 844	1.45%
Compensation of employees	275 523	250 199	25 324	9.19%
Goods and services	1 081	1 079	2	0.19%
Interest and rent on land	542 585	534 741	7 844	1.45%
<b>Transfers and subsidies</b>				
Provinces and municipalities	289	205	84	29.07%
Departmental agencies and accounts	834 218	834 199	19	0.00%

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**NOTES TO THE APPROPRIATION STATEMENT  
for the year ended 31 March 2024**

Non-profit institutions	2 423	2 423		
Households	6 966	8 289	(1 323)	-18.99%
<b>Payments for capital assets</b>				
Buildings and other fixed structures	24 400	21 802	2 598	10.65%
Machinery and equipment	13 634	9 302	4 332	31.77%
Intangible assets		2 866	(2 866)	
<b>Payments for financial assets</b>	672	672	-	0.00%
<b>Total</b>	<b>1 701 791</b>	<b>1 665 777</b>	<b>36 015</b>	<b>10,49%</b>

*The department has spent 97.9 percent of the allocated budget and underspent by 2.1 percent. The major contributor for the under expenditure is under Goods and Services and Payment of Capital Assets due non-responsive bids and delayed delivery of Machinery & Equipment.*

**4.3 Per conditional grant**

	<b>Final Budget</b>	<b>Actual Expenditure</b>	<b>Variance</b>	<b>Variance as a percentage of Final Budget</b>
<b>Conditional grant</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>%</b>
EPWP	1 733	1 733	-	0.00%
<b>Total</b>	<b>1 733</b>	<b>1 733</b>	<b>-</b>	<b>0.00%</b>



**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**STATEMENT OF FINANCIAL PERFORMANCE**  
**for the year ended 31 March 2024**

		<b>2023/24</b>	<b>2022/23</b>
	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
<b>REVENUE</b>		<b>2 012 068</b>	<b>1 985 274</b>
Annual appropriation	1	1 699 664	1 733 297
Statutory appropriation	2	2 127	2 169
Departmental revenue	3	310 277	249 808
NRF Receipts		-	-
Aid assistance		-	-
<b>TOTAL REVENUE</b>		<b>2 012 068</b>	<b>1 985 274</b>
<b>EXPENDITURE</b>		<b>786 289</b>	<b>753 653</b>
<b>Current expenditure</b>			
Compensation of employees	5	534 741	531 013
Goods and services	6	249 807	220 043
Interest and rent on land	7	1 079	957
Aid assistance	4	662	1 640
<b>Transfers and subsidies</b>		<b>845 116</b>	<b>862 329</b>
Transfers and subsidies	9	845 116	862 329
Aid assistance	4	-	-
<b>Expenditure for capital assets</b>		<b>34 782</b>	<b>45 398</b>
Tangible assets	10	31 916	45 392

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**STATEMENT OF FINANCIAL PERFORMANCE**  
**for the year ended 31 March 2024**

Intangible assets	10	2 866	6
Unauthorised expenditure approved without funding			
<b>Payments for financial assets</b>	8	672	661
<b>TOTAL EXPENDITURE</b>		<b>1 666 859</b>	<b>1 662 041</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>345 209</b>	<b>323 233</b>
<b>Reconciliation of Net Surplus/(Deficit) for the year</b>			
Voted funds		<b>36 014</b>	<b>75 065</b>
Annual appropriation		36 014	75 065
Statutory appropriation		-	-
Conditional grants		-	-
Departmental revenue and NRF receipts	19	310 277	249 808
Aid assistance	4	-1 082	-1 640
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>345 209</b>	<b>323 233</b>

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**STATEMENT OF FINANCIAL POSITION**  
**as at 31 March 2024**

		2023/24	2022/23
	Note	R'000	R'000
<b>ASSETS</b>			
<b>Current assets</b>		<b>58 992</b>	<b>101 827</b>
Cash and cash equivalents	11	57 293	100 791
Other financial assets	12	-	-
Prepayments and advances	13	-	-
Receivables	14	1 699	364
Loans	16	-	-
Aid assistance prepayments	4	-	-
Aid assistance receivable	4	-	672
<b>Non-current assets</b>		<b>409 291</b>	<b>409 418</b>
Investments	15	409 216	409 216
Prepayments and advances	13	-	-
Receivables	14	75	202
Loans	16	-	-
Other financial assets	12	-	-
<b>TOTAL ASSETS</b>		<b>468 283</b>	<b>511 245</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>		<b>58 308</b>	<b>101 579</b>

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**STATEMENT OF FINANCIAL POSITION**  
**as at 31 March 2024**

Voted funds to be surrendered to the Revenue Fund	17	36 014	75 067
Statutory Appropriation to be surrendered to the Revenue Fund	18	-	-
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	19	21 104	24 240
Bank overdraft	20	-	-
Payables	21	-	-
Aid assistance repayable	4	307	307
Aid assistance unutilised	4	883	1 965
<b>Non-current liabilities</b>		-	-
Payables	22	-	-
<b>TOTAL LIABILITIES</b>		<b>58 308</b>	<b>101 579</b>
<b>NET ASSETS</b>		<b>409 975</b>	<b>409 666</b>

	<b>Note</b>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
<b>Represented by:</b>			
Capitalisation reserve		409 216	409 216
Recoverable revenue		759	450
Retained funds		-	-
Revaluation reserves		-	-
Unauthorised expenditure		-	-
<b>TOTAL</b>		<b>409 975</b>	<b>409 666</b>

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**CASH FLOW STATEMENT**  
**for the year ended 31 March 2024**

<b>NET ASSETS</b>		<b>2023/24</b>	<b>2022/23</b>
	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
<b>Capitalisation reserves</b>			
Opening balance		409 216	409 216
Transfers		-	-
Movement in equity		-	-
Movement in operational funds		-	-
Other movements		-	-
Closing balance		<b>409 216</b>	<b>409 216</b>
<b>Recoverable revenue</b>			
Opening balance		450	1 081
Transfers:		309	-631
Irrecoverable amounts written off	8.3	-	-635
Debts revised		-2	-30
Debts recovered (included in departmental revenue)		-472	-199
Debts raised		783	233
Closing balance		<b>759</b>	<b>450</b>
<b>Retained funds</b>		-	-
<b>Revaluation reserve</b>		-	-
<b>Unauthorised expenditure</b>		-	-
<b>TOTAL</b>		<b>409 975</b>	<b>409 666</b>

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**STATEMENT OF FINANCIAL POSITION**  
**as at 31 March 2024**

		<b>2023/24</b>	<b>2022/23</b>
	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts		<b>2 010 500</b>	<b>1 985 271</b>
Annual appropriation funds received	1.1	1 699 664	1 733 297
Statutory appropriation funds received	2	2 127	2 169
Departmental revenue received	3	308 160	248 922
Interest received	3.3	549	883
NRF receipts		-	-
Aid assistance received	4	-	-
Net (increase)/decrease in net working capital		-1 335	582
Surrendered to Revenue Fund		-388 480	-252 195
Surrendered to RDP Fund/Donor		672	-
Current payments		-786 289	-753 653
Interest paid	7	-	-
Payments for financial assets		-672	-661
Transfers and subsidies paid		-845 116	-862 329
<b>Net cash flow available from operating activities</b>	<b>18</b>	<b>-10 720</b>	<b>117 015</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Distribution/dividend received		-	-
Payments for capital assets	10	-34 782	-45 398
Proceeds from sale of capital assets	3.4	1 568	-

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

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**STATEMENT OF FINANCIAL POSITION**  
**as at 31 March 2024**

(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		-	-
(Increase)/decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables	14	127	26
<b>Net cash flow available from investing activities</b>		<b>-33 087</b>	<b>-45 372</b>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Increase/(decrease) in net assets		309	-631
Increase/(decrease) in non-current payables			
<b>Net cash flows from financing activities</b>		<b>309</b>	<b>-631</b>

Net increase/(decrease) in cash and cash equivalents		-43 498	71 012
Cash and cash equivalents at beginning of period		100 791	29 779
Unrealised gains and losses within cash and cash equivalents			
<b>Cash and cash equivalents at end of period</b>	11	<b>57 293</b>	<b>100 791</b>

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
for the year ended 31 March 2024

**PART A: ACCOUNTING POLICIES****Summary of significant accounting policies**

The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. Management has concluded that the financial statements present fairly the department's primary and secondary information.

The historical cost convention has been used, except where otherwise indicated. Management has used assessments and estimates in preparing the annual financial statements. These are based on the best information available at the time of preparation.

Where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act (PFMA), Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.

<b>1.</b>	<b>Basis of preparation</b> The financial statements have been prepared in accordance with the Modified Cash Standard.
<b>2.</b>	<b>Going concern</b> The financial statements have been on a going concern basis.
<b>3.</b>	<b>Presentation currency</b> Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department
<b>4.</b>	<b>Rounding</b> Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
<b>5.</b>	<b>Foreign currency translation</b> 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.
<b>6.</b>	<b>Comparative information</b>
<b>6.1</b>	<b>Prior period comparative information</b> 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.
<b>6.2</b>	<b>Current year comparison with budget</b> A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.



**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2024**

<b>7.</b>	<b>Revenue</b>
<b>7.1</b>	<p><b>Appropriated funds</b></p> <p>Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).</p> <p>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.</p> <p>Appropriated funds are measured at the amounts receivable.</p> <p>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.</p>
<b>7.2</b>	<p><b>Departmental revenue</b></p> <p>Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.</p> <p>Departmental revenue is measured at the cash amount received.</p> <p>In-kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value.</p> <p>Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.</p>
<b>7.3</b>	<p><b>Accrued departmental revenue</b></p> <p>Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:</p> <ul style="list-style-type: none"> <li>• it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and</li> <li>• The amount of revenue can be measured reliably.</li> </ul> <p>The accrued revenue is measured at the fair value of the consideration receivable.</p> <p>Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.</p> <p>Write-offs are made according to the department's debt write-off policy.</p>
<b>8.</b>	<b>Expenditure</b>
<b>8.1</b>	<b>Compensation of employees</b>
<b>8.1.1</b>	<p><b>Salaries and wages</b></p> <p>Salaries and wages are recognised in the statement of financial performance on the date of payment.</p>
<b>8.1.2</b>	<b>Social contributions</b>

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

	<p>Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.</p> <p>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.</p>
<b>8.2</b>	<p><b>Other expenditure</b></p> <p>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.</p> <p>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.</p>
<b>8.3</b>	<p><b>Accruals and payables not recognised</b></p> <p>Accruals and payables not recognised are recorded in the notes to the financial statements at cost or fair value at the reporting date.</p>
<b>8.4</b>	<p><b>Leases</b></p>
<b>8.4.1</b>	<p><b>Operating leases</b></p> <p>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.</p> <p>The operating lease commitments are recorded in the notes to the financial statements.</p>
<b>8.4.2</b>	<p><b>Finance leases</b></p> <p>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.</p> <p>The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.</p> <p>Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of:</p> <p>cost, being the fair value of the asset; or</p> <p>the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest.</p>
<b>9.</b>	<p><b>Aid assistance</b></p>
<b>9.1</b>	<p><b>Aid assistance received</b></p>

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2024**

	<p>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.</p> <p>CARA Funds are recognised when receivable and measured at the amounts receivable.</p> <p>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.</p>
<b>9.2</b>	<p><b>Aid assistance paid</b></p> <p>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.</p>
<b>10.</b>	<p><b>Cash and cash equivalents</b></p> <p>Cash and cash equivalents are stated at cost in the statement of financial position.</p> <p>Bank overdrafts are shown separately on the face of the statement of financial position as a current liability.</p> <p>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.</p>
<b>11.</b>	<p><b>Prepayments and advances</b></p> <p>Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash.</p> <p>Prepayments and advances are initially and subsequently measured at cost.</p> <p><i>&lt;Indicate when prepayments and advances are expensed and under what circumstances&gt;</i></p>
<b>12.</b>	<p><b>Loans and receivables</b></p> <p>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.</p>
<b>13.</b>	<p><b>Investments</b></p> <p>Investments are recognised in the statement of financial position at cost.</p>
<b>14.</b>	<p><b>Financial assets</b></p>
<b>14.1</b>	<p><b>Financial assets (not covered elsewhere)</b></p> <p>A financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset.</p> <p>At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.</p>

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

<b>14.2</b>	<p><b>Impairment of financial assets</b></p> <p>Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.</p>
<b>15.</b>	<p><b>Payables</b></p> <p>Payables recognised in the statement of financial position are recognised at cost.</p>
<b>16.</b>	<p><b>Capital assets</b></p>
<b>16.1</b>	<p><b>Immovable capital assets</b></p> <p>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.</p> <p>Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.</p> <p>Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.</p>
<b>16.2</b>	<p><b>Movable capital assets</b></p> <p>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.</p> <p>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.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.</p>
<b>16.3</b>	<p><b>Intangible capital assets</b></p> <p>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.</p> <p>Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.</p>

## **ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

### **VOTE 6**

#### **NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2024**

	<p>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.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.</p>
<b>16.4</b>	<p><b>Project costs: Work-in-progress</b></p> <p>Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid.</p> <p>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.</p> <p>Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.</p>
<b>17.</b>	<p><b>Provisions and contingents</b></p>
<b>17.1</b>	<p><b>Provisions</b></p> <p>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.</p>
<b>17.2</b>	<p><b>Contingent liabilities</b></p> <p>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.</p>
<b>17.3</b>	<p><b>Contingent assets</b></p> <p>Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.</p>
<b>17.4</b>	<p><b>Capital commitments</b></p>

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2024**

	Capital commitments are recorded at cost in the notes to the financial statements.
<b>18.</b>	<p><b>Unauthorised expenditure</b></p> <p>Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.</p> <p>Unauthorised expenditure is recognised in the statement of changes in net assets until such time as the expenditure is either:</p> <ul style="list-style-type: none"> <li>• approved by Parliament or the Provincial Legislature with funding and the related funds are received; or</li> <li>• approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or</li> <li>• transferred to receivables for recovery.</li> </ul> <p>Unauthorised expenditure recorded in the notes to the financial statements comprise of</p> <ul style="list-style-type: none"> <li>• unauthorised expenditure that was under assessment in the previous financial year;</li> <li>• unauthorised expenditure relating to previous financial year and identified in the current year; and</li> <li>• Unauthorised incurred in the current year.</li> </ul>
<b>19.</b>	<p><b>Fruitless and wasteful expenditure</b></p> <p>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.</p> <p>Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of:</p> <ul style="list-style-type: none"> <li>• fruitless and wasteful expenditure that was under assessment in the previous financial year;</li> <li>• fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and</li> <li>• fruitless and wasteful expenditure incurred in the current year.</li> </ul>
<b>20.</b>	<p><b>Irregular expenditure</b></p> <p>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.</p> <p>Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of:</p> <ul style="list-style-type: none"> <li>• irregular expenditure that was under assessment in the previous financial year;</li> <li>• irregular expenditure relating to previous financial year and identified in the current year; and</li> <li>• irregular expenditure incurred in the current year.</li> </ul>
<b>21.</b>	<b>Changes in accounting policies, estimates and errors</b>

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

	<p>Changes in accounting policies are applied in accordance with MCS requirements.</p> <p>Changes in accounting estimates are applied prospectively in accordance with MCS requirements.</p> <p>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.</p>
<b>22.</b>	<p><b>Events after the reporting date</b></p> <p>Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.</p>
<b>23.</b>	<p><b>Principal-Agent arrangements</b></p> <p>The department is party to a principal-agent arrangement for all Infrastructure projects being. In terms of the arrangement the department is the <i>principal</i> and is responsible for all payments relating to the said projects. 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.</p>
<b>24.</b>	<p><b>Departures from the MCS requirements</b></p> <p><i>[Insert information on the following: that management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation; and the requirement from which the department has departed, the nature of the departure and the reason for departure.]</i></p>
<b>25.</b>	<p><b>Capitalisation reserve</b></p> <p>The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.</p>
<b>26.</b>	<p><b>Recoverable revenue</b></p> <p>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.</p>
<b>27.</b>	<p><b>Related party transactions</b></p> <p>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.</p>

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

	<p>The full compensation of key management personnel is recorded in the notes to the financial statements.</p>
<b>28.</b>	<p><b>Inventories</b></p> <p>At the date of acquisition, inventories are recognised at cost in the statement of financial performance.</p> <p>Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition.</p> <p>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.</p> <p>The cost of inventories is assigned by using the weighted average cost basis.</p>
<b>29.</b>	<p><b>Public-Private Partnerships</b></p> <p>Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies.</p> <p>A summary of the significant terms of the PPP agreement, the parties to the agreement, and the date of commencement thereof together with the description and nature of the concession fees received, the unitary fees paid, rights and obligations of the department are recorded in the notes to the financial statements.</p>
<b>30.</b>	<p><b>Employee benefits</b></p> <p>The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is recorded in the Employee benefits note.</p> <p>Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date.</p> <p>The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.</p>
<b>31.</b>	<p><b>Transfer of functions</b></p> <p>Transfer of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer.</p> <p>Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.</p>



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**PART B: EXPLANATORY NOTES**

**1. Annual Appropriation**

**1.1. Annual Appropriation**

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

	<b>2023/24</b>			<b>2022/2023</b>		
	<b>Final Budget</b>	<b>Actual Funds Received</b>	<b>Funds not request ed / not receive d</b>	<b>Final Budget</b>	<b>Appropri ation Received</b>	<b>Funds not requested / not received</b>
<b>Programmes</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
ADMINISTRATION	366 532	366 532	-	374 788	374 788	-
ECONOMIC			-			-
DEVELOPMENT	823 582	823 582		863 930	863 930	
ENVIRONMENTAL			-			-
AFFAIRS	401 417	401 417		390 213	390 213	
TOURISM	108 133	108 133	-	104 366	104 366	-
<b>Total</b>	<b>1 699 664</b>	<b>1 699 664</b>		<b>1 733 297</b>	<b>1 733 297</b>	

*All funds requested for the financial year were received.*

**1.2. Conditional grants**

	<b>Note</b>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Total grants received	46	1 733	2 146
Provincial grants included in total grants received		1 733	2 146

*Department spent 100 percent of the allocated EPWP grant*

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**2. Statutory Appropriation**

	Note	2023/24 R'000	2022/23 R'000
Members' remuneration		2 127	2 169
<b>Total</b>		<b>2 127</b>	<b>2 169</b>
Actual Statutory Appropriation received		2 127	2 169

*100 percent of the Statutory Appropriation was spent*

**3. Departmental revenue**

	Note	2023/24 R'000	2022/23 R'000
Tax revenue		264 856	200 081
Sales of goods and services other than capital assets	3.1	15 519	15 626
Fines, penalties and forfeits	3.2	2 893	3 309
Interest, dividends and rent on land	3.3	687	883
Sales of capital assets	3.4	1 568	-
Transactions in financial assets and liabilities	3.5	1 083	1 448
Transfers received	3.6	23 671	28 461
<b>Total revenue collected</b>		<b>310 277</b>	<b>249 808</b>
Less: Own revenue included in appropriation	19	-	-
<b>Total</b>		<b>310 277</b>	<b>249 808</b>

*There was a round-off error of R 3,000 on total revenue collected that is now corrected for proper reporting.*

**3.1. Sales of goods and services other than capital assets**

	Note	2023/24 R'000	2022/23 R'000
Sales of goods and services produced by the department		15 518	15 532
Sales by market establishment		2 559	2 562
Administrative fees		-	-

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Other sales		12 959	12 970
Sales of scrap, waste and other used current goods		1	95
<b>Total</b>	<b>3</b>	<b>15 519</b>	<b>15 627</b>

**3.2. Fines, penalties and forfeits**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Fines		2 686	3 092
Penalties		207	217
Forfeits		-	-
<b>Total</b>	<b>3</b>	<b>2 893</b>	<b>3 309</b>

**3.3. Interest, dividends and rent on land**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Interest		549	883
Dividends		-	-
Rent on land		138	-
<b>Total</b>	<b>3</b>	<b>687</b>	<b>883</b>

**3.4. Sales of capital assets**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
<b>Tangible capital assets</b>			
Buildings and other fixed structures		-	-
Machinery and equipment		1 568	-
<b>Total</b>	<b>3</b>	<b>1 568</b>	

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**3.5. Transactions in financial assets and liabilities**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Loans and advances			
Receivables			
Forex gain			
Other receipts including Recoverable Revenue		1 083	1 448
Gains on GFECRA			
<b>Total</b>	<b>3</b>	<b>1 083</b>	<b>1 448</b>

**3.6. Transfers received**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Other governmental units		23 671	28 461
Higher education institutions			
Foreign governments			
International organisations			
Public corporations and private enterprises			
Households and non-profit institutions			
<b>Total</b>	<b>3</b>	<b>23 671</b>	<b>28 461</b>

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

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
	<i>Annex 1H</i>		
Gifts			
Donations		71	
Sponsorships		282	421
<b>Total gifts, donations and sponsorships received in kind</b>		<b>353</b>	<b>421</b>

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

	<b>2023/24</b>	
<b>Amount received</b>	<b>Amount paid to the revenue fund</b>	<b>Balance</b>

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Name of entity	R'000	R'000	R'000
<b>Total</b>			
<b>20XX/YY</b>			
	<b>Amount received</b>	<b>Amount paid to the revenue fund</b>	<b>Balance</b>
Name of entity	R'000	R'000	R'000
<b>Total</b>			

**4. Aid assistance**

	<b>2023/24</b>	<b>2022/23</b>
<i>Note</i>	<b>R'000</b>	<b>R'000</b>
Opening balance	1600	3240
Prior period error		
As restated	1600	3240
Transferred from statement of financial performance	-1082	-1640
Transfers to or from retained funds		
Claim written-off	672	
<b>Closing balance</b>	<b>1190</b>	<b>1600</b>

**4.1. Analysis of balance by source**

	<b>2023/24</b>	<b>2022/23</b>
<i>Note</i>	<b>R'000</b>	<b>R'000</b>
Aid assistance from RDP		
Aid assistance from other sources	1190	1600
CARA Funds		
<b>Closing balance</b>	<b>1190</b>	<b>1600</b>

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**4.2. Analysis of balance**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Aid assistance receivable			-672
Aid assistance prepayments (not expensed)			
Aid assistance unutilised		883	1965
Aid assistance repayable		307	307
<b>Closing balance</b>	<b>4</b>	<b>1190</b>	<b>1600</b>
Aid assistance not requested/not received		-	672

*An amount of R 671, 665.44 that was reported as receivable in the previous years has been written-off as irrecoverable, an amount of R 1 190 is available for use in 2024/25 Financial Year.*

**4.3. Aid assistance expenditure per economic classification**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Current		662	1640
Capital	10	420	
Transfers and subsidies			
<b>Total aid assistance expenditure</b>		<b>1082</b>	<b>1640</b>

**5. Compensation of employees**

**5.1. Analysis of balance**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Basic salary		357 288	32 525
Performance award		73	205
Service based		30 470	28 533
Compensative/circumstantial		779	944
Periodic payments		-	-
Other non-pensionable allowances		66 994	82 517
<b>Total</b>		<b>455 604</b>	<b>454 724</b>

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*A decline in performance award is mainly due to a decline in the number of officials qualifying for pay progressions as well as a reduction in the staff compliment due to staff turnover.*

## 5.2. Social contributions

		<b>2023/24</b>	<b>2022/23</b>
<b>Employer contributions</b>	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
Pension		46 571	44 733
Medical		31 786	30 329
UIF		30	34
Bargaining council		117	116
Official unions and associations		-	-
Insurance		633	1 077
<b>Total</b>		<b>79 137</b>	<b>76 289</b>
 <b>Total compensation of employees</b>		 <b>534 741</b>	 <b>531 013</b>
 Average number of employees		 <b>1 033</b>	 <b>1 086</b>

## 6. Goods and services

		<b>2023/24</b>	<b>2022/23</b>
	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
Administrative fees		206	70
Advertising		637	1 105
Minor assets	6.1	159	250
Bursaries (employees)		1 634	363
Catering		1 071	1 483
Communication		7 778	9 138
Computer services	6.2	15 496	16 248
Consultants: Business and advisory services	6.9	32 841	10 137
Infrastructure and planning services		-	-
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		2 986	3 568

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Contractors		13 164	10 967
Agency and support / outsourced services		3 041	3 436
Entertainment		-	-
Audit cost – external	6.3	5 556	5 401
Fleet services		17 237	18 848
Inventories	6.4	1 274	1 048
Consumables	6.5	9 777	10 419
Housing		-	-
Operating leases		66 015	62 778
Property payments	6.6	43 943	38 783
Rental and hiring		50	63
Transport provided as part of the departmental activities		-	-
Travel and subsistence	6.7	22 935	20 800
Venues and facilities		1 579	1 406
Training and development		1 343	1 424
Other operating expenditure	6.8	1 085	2 308
<b>Total</b>		<b>249 807</b>	<b>220 043</b>

*An increase on expenditure under Goods & Services is mainly on property payments spending due to increased municipal rates, additional physical security services and additional spending on earmarked funds for Waste Management Projects.*

**6.1. Minor assets**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<b>Tangible capital assets</b>		<b>159</b>	<b>250</b>
Buildings and other fixed structures			
Machinery and equipment		<b>159</b>	<b>250</b>
<b>Intangible capital assets</b>			
Software			
Mastheads and publishing titles			
Patents, licences, copyright, brand names and trademarks			
Recipes, formulae, prototypes, designs, models			
Services and operating rights			
<b>Total</b>	<b>6</b>	<b>159</b>	<b>250</b>



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*Include discussion here where deemed relevant.*

**6.2. Computer services**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
SITA computer services		6 948	7 600
External computer service providers		8 548	8 648
<b>Total</b>	<b>6</b>	<b>15 496</b>	<b>16 248</b>

**6.3. Audit cost - external**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Regularity audits		5 556	5 401
<b>Total</b>	<b>6</b>	<b>5 556</b>	<b>5 401</b>

**6.4. Inventories**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Food and food supplies		894	814
Materials and supplies		380	234
Other supplies	6.4.1		
<b>Total</b>	<b>6</b>	<b>1 274</b>	<b>1 048</b>

**6.5. Consumables**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Consumable supplies		9 003	9 390
Uniform and clothing		29	491

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Household supplies		2 139	1 726
Building material and supplies		2 520	3 053
Communication accessories		-	-
IT consumables		1 111	1 631
Other consumables		3 204	2 489
Stationery, printing and office supplies		774	1 029
<b>Total</b>	<b>6</b>	<b>9 777</b>	<b>10 419</b>

**6.6. Property payments**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Municipal services		12 692	10 767
Property management fees		-	-
Property maintenance and repairs		650	3 095
Other		30 601	24 921
<b>Total</b>	<b>6</b>	<b>43 943</b>	<b>38 783</b>

**6.7. Travel and subsistence**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Local		21 404	20 056
Foreign		1 531	744
<b>Total</b>	<b>6</b>	<b>22 935</b>	<b>20 800</b>

*Include discussion here where deemed relevant.*

**6.8. Other operating expenditure**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Professional bodies, membership and subscription fees		349	220

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Resettlement costs		110	577
Other		626	1 511
<b>Total</b>	<b>6</b>	<b>1 085</b>	<b>2 308</b>

**6.9. Remuneration of members of a commission or committee of inquiry (Included in Consultants: Business and advisory services)**

<b>Name of Commission / Committee of Inquiry</b>	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Risk Committee Chairperson		5	30
Liquor Board Members		78	114
Liquor Board Tribunal		138	-
Consumer Court Members		130	-
<b>Total</b>		<b>351</b>	<b>144</b>

*The contract of the Risk Committee Chairperson has expired. The department contracted two members for Liquor Board, six consumer court members and three members for Liquor Appeal Tribunal. Audit Committee members are paid by Provincial Treasury therefore the cost is disclosed as related party transaction in kind.*

**7. Interest and rent on land**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Interest paid			
Rent on land		1 079	957
<b>Total</b>		<b>1 079</b>	<b>957</b>

**8. Payments for financial assets**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Extension of loans for policy purposes			
Other material losses written off	8.3	672	661
Losses on GFECRA			
<b>Total</b>		<b>672</b>	<b>661</b>

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**8.1. Other material losses**

		<b>2023/24</b>	<b>2022/23</b>
<b>Nature of other material losses</b>	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
<i>Group major categories, but list material items</i>			
<b>Total</b>	<b>8</b>		

*Information on any criminal or disciplinary steps taken as a result of such losses is included in the annual report under the PFMA Compliance Report.*

**8.2. Other material losses written off**

		<b>2023/24</b>	<b>2022/23</b>
<b>Nature of losses</b>	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
<i>Group major categories, but list material items</i>			
<b>Total</b>	<b>8</b>		

**8.3. Debts written off**

		<b>2023/24</b>	<b>2022/23</b>
<b>Nature of debts written off</b>	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
<i>Group major categories, but list material items</i>			
Irregular expenditure written off			
<b>Total</b>			
Recoverable revenue written off			
Debts relating to recoverable revenue		672	635
<b>Total</b>		<b>672</b>	<b>635</b>

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Other debt written off			
Staff debts written-off		-	26
<b>Total</b>		-	26
<b>Total debt written off</b>	<b>8</b>	<b>672</b>	<b>661</b>

**8.4. Details of theft**

		<b>2023/24</b>	<b>2022/23</b>
<b>Nature of theft</b>	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
<i>Group major categories, but list material items</i>			
<b>Total</b>	<b>8</b>		

**8.5. Forex losses**

		<b>2023/24</b>	<b>2022/23</b>
<b>Nature of losses</b>	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
<i>Group major categories, but list material items</i>			
<b>Total</b>	<b>8</b>		

**9. Transfers and subsidies**

		<b>2023/24</b>	<b>2022/23</b>
	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
Provinces and municipalities	<i>47,48</i>	205	199
Departmental agencies and accounts	<i>Annex 1B</i>	834 167	850 983
Higher education institutions	<i>Annex 1C</i>	-	-
Foreign governments and international organisations	<i>Annex 1E</i>	-	-

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Public corporations and private enterprises	<i>Annex 1D</i>	32	15
Non-profit institutions	<i>Annex 1F</i>	2 423	810
Households	<i>Annex 1G</i>	8 289	10 322
<b>Total</b>		<b>845 116</b>	<b>862 329</b>

**9.1. Gifts, donations and sponsorships made in kind (not included in the main note)**

	<i>Note</i>	<b>2023/24</b>	<b>2022/23</b>
		<b>R'000</b>	<b>R'000</b>
	<i>Annex 1J</i>		
Gifts			
Donations		220	80
Sponsorships			
<b>Total</b>		<b>220</b>	<b>80</b>

**10. Expenditure for capital assets**

	<i>Note</i>	<b>2023/24</b>	<b>2022/23</b>
		<b>R'000</b>	<b>R'000</b>
<b>Tangible capital assets</b>		<b>31 916</b>	<b>45 392</b>
Buildings and other fixed structures		29 301	36 499
Machinery and equipment		2 615	8 893
<b>Intangible capital assets</b>		<b>2 866</b>	<b>6</b>
Software		2 866	6
Mastheads and publishing titles			
<b>Total</b>		<b>34 782</b>	<b>45 398</b>

The following amounts have been included as project costs in

Expenditure for capital assets

Compensation of employees

Goods and services

**Total**

*An increase in software is due to procurement of the reservation system for the SONR.*

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**10.1. Analysis of funds utilised to acquire capital assets - Current year**

Name of entity	2023/24		
	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
<b>Tangible capital assets</b>	<b>31 496</b>	<b>420</b>	<b>31 916</b>
Buildings and other fixed structures	29 301	-	29 301
Heritage assets	-	-	-
Machinery and equipment	2 195	420	2 615
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
<b>Intangible capital assets</b>	<b>2 866</b>		<b>2 866</b>
Software	2 866		
Mastheads and publishing titles			
Patents, licences, copyright, brand names and trademarks			
Recipes, formulae, prototypes, designs, models			
Services and operating rights			
<b>Total</b>	<b>34 362</b>	<b>420</b>	<b>34 782</b>

**10.2. Analysis of funds utilised to acquire capital assets - Prior year**

Name of entity	2022/23		
	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
<b>Tangible capital assets</b>	<b>45 392</b>	<b>-</b>	<b>45 392</b>
Buildings and other fixed structures			
Heritage assets			
Machinery and equipment	8 893		8 893
<b>Intangible capital assets</b>	<b>6</b>		<b>6</b>
Software	6		6
<b>Total</b>	<b>45 398</b>		<b>45 398</b>

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**10.3. Finance lease expenditure included in Expenditure for capital assets**

	Note	2023/24 R'000	2022/23 R'000
<b>Tangible capital assets</b>			
Buildings and other fixed structures			
Heritage assets			
Machinery and equipment		566	573
<b>Total</b>		<b>566</b>	<b>573</b>

**11. Cash and cash equivalents**

	Note	2023/24 R'000	2022/23 R'000
Consolidated Paymaster General Account		57 293	100 478
Cash receipts		-	7
Disbursements		-	306
<b>Total</b>		<b>57 293</b>	<b>100 791</b>

*There are no cash and cash equivalent balances held by the department that are not available for use.*

**12. Other financial assets**

	Note	2023/24 R'000	2022/23 R'000
<b>Current</b>			
<b>Local</b>			
<i>Group major categories, but list material items</i>			
<b>Total</b>			
<b>Foreign</b>			
<i>Group major categories, but list material items</i>			



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<b>Total</b>	<hr/>	<hr/>
	<hr/>	<hr/>
<b>Total Current other financial assets</b>	<hr/>	<hr/>
	<hr/>	<hr/>

*Include discussion here where deemed relevant.*

<b>Non-current</b>	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
<b>Local</b>			
<i>Group major categories, but list material items</i>			
<b>Total</b>		<hr/>	<hr/>
		<hr/>	<hr/>
<b>Foreign</b>			
<i>Group major categories, but list material items</i>			
<b>Total</b>		<hr/>	<hr/>
		<hr/>	<hr/>
<b>Total non-current other financial assets</b>		<hr/>	<hr/>
		<hr/>	<hr/>

**13. Prepayments and advances**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Staff advances			
Travel and subsistence			
Prepayments (Not expensed)	13.2		
Advances paid (Not expensed)	13.1		
SOCPEN advances			
<b>Total</b>		<hr/>	<hr/>
		<hr/>	<hr/>

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**Analysis of Total Prepayments and advances**

Current Prepayments and advances

Non-current Prepayments and advances

**Total**


**13.1. Advances paid (Not expensed)**

**2023/24**

		<b>Amount as at 1 April 2023</b>	<b>Less: Amounts expensed in current year</b>	<b>Add / Less: Other</b>	<b>Add Current year advances</b>	<b>Amount as at 31 March 2024</b>
	<i>Note</i>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
National departments						
Provincial departments						
Public entities						
Other entities						
<b>Total</b>	<b>13</b>					

**2022/23**

		<b>Amount as at 1 April 2022</b>	<b>Less: Amounts expensed in current year</b>	<b>Add / Less: Other</b>	<b>Add Current year advances</b>	<b>Amount as at 31 March 2023</b>
	<i>Note</i>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
National departments						
Provincial departments						
Public entities						
Other entities						
<b>Total</b>	<b>13</b>					

**13.2. Prepayments (Not expensed)**

**2023/24**

<b>Amount as at 1 April 2023</b>	<b>Less: Amounts expensed</b>	<b>Add / Less: Other</b>	<b>Add Current year</b>	<b>Amount as at 31</b>
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**for the year ended 31 March 2024**

		in current year		prepay- ments	March 2024
Note	R'000	R'000	R'000	R'000	R'000
Goods and services					
Interest and rent on land					
Transfers and subsidies					
Capital assets					
Other					
<b>Total</b>	13				

**2022/23**

	Amount as at 1 April 20XX	Less: Amounts expensed in current year	Add / Less: Other	Add Current year prepay- ments	Amount as at 31 March 20YY
Note	R'000	R'000	R'000	R'000	R'000
Goods and services					
Interest and rent on land					
Transfers and subsidies					
Capital assets					
Other					
<b>Total</b>	13				

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

**2023/24**

	Amount as at 1 April 2023	Less: Received in the current year	Less: Other	Add Current year prepay- ments	Amount as at 31 March 2024
	R'000	R'000	R'000	R'000	R'000
Goods and services					
Interest and rent on land					
Transfers and subsidies	24	-24			
Capital assets					
Other					
<b>Total</b>	<b>24</b>	<b>-24</b>			

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	<b>2023/24</b>				
	<b>Amount as at 1 April 2023</b>	<b>Less: Received in the current year</b>	<b>Add / Less: Other</b>	<b>Add Current year prepay- ments</b>	<b>Amount as at 31 March 2024</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Goods and services	5	-5	-	-	-
Interest and rent on land					
Transfers and subsidies	258	-258		24	24
Capital assets					
Other					
<b>Total</b>	<b>263</b>	<b>-263</b>	<b>-</b>	<b>24</b>	<b>24</b>

**13.4. Advances paid (Expensed)** (*“advances expensed” not permitted from 1 April 2024*)

	<b>2023/24</b>				
	<b>Amount as at 1 April 2023</b>	<b>Less: Received in the current year</b>	<b>Less: Other</b>	<b>Add Current year advances</b>	<b>Amount as at 31 March 2024</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
National departments					
Provincial departments					
Public entities	1 301	-18 765	-	20 739	3 275
Other entities					
<b>Total</b>	<b>1 301</b>	<b>-18 765</b>	<b>-</b>	<b>20 739</b>	<b>3 275</b>

*Advance payments were made to DBSA iro infrastructure projects. The difference between the available balance and the DBSA bank statement is R16 375.61 related to bank charges.*

**2022/23**

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	<b>Amount as at 1 April 2022</b>	<b>Less: Received in the current year</b>	<b>Add / Less: Other</b>	<b>Add Current year advances</b>	<b>Amount as at 31 March 2023</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
National departments					
Provincial departments					
Public entities	4 021	-34 253	-	31 533	1 301
Other entities			-		
<b>Total</b>	<b>4 021</b>	<b>-34 253</b>	<b>-</b>	<b>31 533</b>	<b>1 301</b>

**14. Receivables**

		<b>2023/24</b>			<b>2022/23</b>		
		<b>Current</b>	<b>Non- current</b>	<b>Total</b>	<b>Current</b>	<b>Non- current</b>	<b>Total</b>
		<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<i>Note</i>							
Claims recoverable	14.1	-	-	-	-	-	-
Trade receivables	14.2	-	-	-	-	-	-
Recoverable expenditure	14.3	967	-	967	37	-	37
Staff debt	14.4	667	31	698	151	172	323
Other receivables	14.5	65	44	109	176	30	206
<b>Total</b>		<b>1 699</b>	<b>75</b>	<b>1 774</b>	<b>364</b>	<b>202</b>	<b>566</b>

**14.1. Claims recoverable**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
National departments			
Provincial departments			
Foreign governments			
Public entities			
Private enterprises			
Higher education institutions			
Households and non-profit institutions			
Local governments			
<b>Total</b>	14		

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**14.2. Trade receivables**

		<b>2023/24</b>	<b>2022/23</b>
	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
<hr/> <i>Group major categories, but list material items</i>			
<b>Total</b>	<b>14</b>	<hr/> <hr/>	<hr/> <hr/>

**14.3. Recoverable expenditure**

		<b>2023/24</b>	<b>2022/23</b>
	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
<hr/> <i>Group major categories, but list material items</i>			
Employee Housing allowance to be recovered from National Treasury		37	37
Diners club fraudulent transactions		930	-
<b>Total</b>	<b>14</b>	<hr/> <b>967</b> <hr/>	<hr/> <b>37</b> <hr/>

**14.4. Staff debt**

		<b>2023/24</b>	<b>2022/23</b>
	<i>Note</i>	<b>R'000</b>	<b>R'000</b>
<hr/> <i>Group major categories, but list material items</i>			
Salaries overpayments		60	65
Salary tax debt		9	7
Insufficient leave days		24	63
Loss of assets and other resources		9	20
Accidents		141	154
Fraud		425	14
Erroneous Payments		15	-
Bursary debt		15	
<b>Total</b>	<b>14</b>	<hr/> <b>698</b> <hr/>	<hr/> <b>323</b> <hr/>

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**14.5. Other receivables**

	<i>Note</i>	<b>2023/24</b>	<b>2022/23</b>
		<b>R'000</b>	<b>R'000</b>
<hr/> <i>Group major categories, but list material items</i>			
Unauthorised expenditure			
Irregular expenditure			
Fruitless and wasteful expenditure			
Suppliers Overpayments		1	80
Auction Fees		17	52
Vehicle Accidents		81	63
Salary Overpayments		10	11
<b>Total</b>	<b>14</b>	<b>109</b>	<b>206</b>

**14.6. Impairment of receivables**

	<i>Note</i>	<b>2023/24</b>	<b>2022/23</b>
		<b>R'000</b>	<b>R'000</b>
Estimate of impairment of receivables		-	672
<b>Total</b>		<b>-</b>	<b>672</b>

**15. Investments**

	<i>Note</i>	<b>2023/24</b>	<b>2022/23</b>
		<b>R'000</b>	<b>R'000</b>
<hr/> <b>Non-current</b>			
<b>Shares and other equity</b>			
<i>List investments at cost</i>			
Shareholding in Limpopo Development Agency(LEDAs)		409 216	409 216
<b>Total</b>		<b>409 216</b>	<b>409 216</b>

	<i>Note</i>	<b>2023/24</b>	<b>2022/23</b>
		<b>R'000</b>	<b>R'000</b>
<hr/> <b>Analysis of non-current investments</b>			
Opening balance		409 216	409 216
Additions in cash		-	-
Disposals for cash		-	-

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Non-cash movements	-	-
<b>Closing balance</b>	<b>409 216</b>	<b>409 216</b>

*The department hold 100% shares in LEDA valued at R 409,216*

**16. Voted funds to be surrendered to the Revenue Fund**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Opening balance		75 065	8 432
Prior period error	16.1		-2
As restated		75 065	8 430
Transferred from statement of financial performance (as restated)		36 014	75 065
Add: Unauthorised expenditure for the current year		-	-
Voted funds not requested/not received	1.1	-	-
Transferred to retained revenue to defray excess expenditure (Parliament/Legislatures)		-	-
Paid during the year		-75 065	-8 430
<b>Closing balance</b>		<b>36 014</b>	<b>75 065</b>

*Prior period error was effected to correct the round-off error on Surplus funds at year-end(2022/23) to be paid to the Provincial Revenue Fund*

**16.1. Prior period error**

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



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**16.2. Reconciliation on unspent conditional grants**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Total conditional grants received	1.2	1 733	2 146
Total conditional grants spent		-1 733	-2 146
Unspent conditional grants to be surrendered			
Less: Paid to the Provincial Revenue Fund by Provincial department			
Approved for rollover			-
Not approved for rollover			-
<b>Due by the Provincial Revenue Fund</b>		<b>-</b>	<b>-</b>

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

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Opening balance		24 242	18 200
Prior period error	17.1		-1
As restated		24 242	18 199
Transferred from statement of financial performance (as restated)		310 277	249 808
Paid during the year		-313 415	-243 765
<b>Closing balance</b>		<b>21 104</b>	<b>24 242</b>

*Prior period error was effected to correct the rounding-off on Revenue Surplus for the Previous Financial Year.*

**17.1. Prior period error**

<b>Nature of prior period error</b>	<i>Note</i>	<b>2022/23 R'000</b>
Relating to 20WW/XX <i>[affecting the opening balance]</i>		

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Relating to 2022/23

	-2
<b>Total prior period errors</b>	<b>-2</b>

**18. Net cash flow available from operating activities**

	<b>2023/24</b>	<b>2022/23</b>
	<b>R'000</b>	<b>R'000</b>
	<i>Note</i>	
Net surplus/(deficit) as per Statement of Financial Performance	345 209	323 233
Add back non-cash/cash movements not deemed operating activities	-355 929	-206 218
(Increase)/decrease in receivables	-1 335	584
(Increase)/decrease in prepayments and advances	-	-
(Increase)/decrease in other current assets	-	-
Increase/(decrease) in payables - current	-	-2
Proceeds from sale of capital assets	-1 568	-
Proceeds from sale of investments	-	-
(Increase)/decrease in other financial assets	672	-
Expenditure on capital assets	34 782	45 398
Surrenders to Revenue Fund	-388 480	-252 198
Surrenders to RDP Fund/Donors	-	-
Voted funds not requested/not received	-	-
Statutory Appropriation not requested/not received	-	-
Own revenue included in appropriation	-	-
Other non-cash items	-	-
<b>Net cash flow generated by operating activities</b>	<b>-10 720</b>	<b>117 015</b>

*The increase in cash flow from operating activities is mainly due to the Increase in revenue collection which resulted in an increase of surrender to the Provincial Revenue Fund.*

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**19. Reconciliation of cash and cash equivalents for cash flow purposes**

	Note	2023/24 R'000	2022/23 R'000
Consolidated Paymaster General account		57 293	100 478
Fund requisition account		-	-
Cash receipts		-	7
Disbursements		-	306
<b>Total</b>		<b>57 293</b>	<b>100 1</b>

**20. Contingent liabilities and contingent assets****20 .1. Contingent liabilities**

Liable to	Nature	Note	2023/24 R'000	2022/23 R'000
Motor vehicle guarantees	Employees	Annex 3A		
Housing loan guarantees	Employees	Annex 3A		
Other guarantees		Annex 3A		
Claims against the department		Annex 3B	19 206	10 333
Intergovernmental payables		Annex 5	-	1
Environmental rehabilitation liability		Annex 3B	-	-
Other		Annex 3B	-	-
<b>Total</b>			<b>19 206</b>	<b>10 334</b>

*Payment/settlement cannot be determined with exactitudes. It is the matter of the court deciding at the end of the case as to how much the claimant is entitled to and the timing of outflow can only be determined after the case has been finalised by the Court.*

*The department was granted approval to rescind the judgement on the matter of Mukoni Software Enabling Technology therefore transaction is reinstated as a contingent liability.*

*An amount of R1 504 million as a claim from COGHSTA was received and paid after reporting, before approval of Financial Statement.*

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**20.2. Contingent assets**

Nature of contingent asset	Note	2023/24 R'000	2022/23 R'000
Salary overpayments and Salary tax debts and other overpayments		-	55
Government vehicles Accidents		172	186
Untraveled Kilometres		222	222
Insufficient Leave days		117	107
Lost Assets		44	201
Suppliers Overpayments		-	24
Penalties relating to Makuya Nature Reserve		2 986	2 986
Unpaid claims		-	672
Cell phone cost and prescriptions fees iro Ex-employees		-	10
Unreconciled transactions on the Diners Club Account (Twelve 04 PTY LTD)		627	-
<b>Total</b>		<b>4 168</b>	<b>4 463</b>

**21. Capital commitments**

	Note	2023/24 R'000	2022/23 R'000
Buildings and other fixed structures		20 540	20 692
Heritage assets			
Machinery and equipment		1 504	171
Intangible assets		5 023	
<b>Total</b>		<b>27 067</b>	<b>20 863</b>

*Capital commitments relates to both infrastructure projects as well as commitment made for procurement of Machinery & Equipment.*

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**22. Accruals and payables not recognised**

**22.1. Accruals**

Listed by economic classification	Note	2023/24			2022/23
		30 Days	30+ Days	Total	Total
		R'000	R'000	R'000	R'000
Goods and services		8 788	205	8 993	7 773
Interest and rent on land		-	-	-	-
Transfers and subsidies		54	-	54	13
Capital assets		51	-	51	56
Other		1 564	-	1 564	-
<b>Total</b>		<b>10 457</b>	<b>205</b>	<b>10 662</b>	<b>7 842</b>

Listed by programme level	Note	2023/24	2022/23
		R'000	R'000
Administration		9 335	5 526
Economic Development		382	290
Environmental Affairs		878	530
Tourism		67	1 496
<b>Total</b>		<b>10 662</b>	<b>7 842</b>

**22.2. Payables not recognised**

Listed by economic classification	Note	2023/24			2022/23
		30 Days	30+ Days	Total	Total
		R'000	R'000	R'000	R'000
Goods and services		3 320	2 079	5 399	439
Interest and rent on land		-	47	47	20
Transfers and subsidies		9	-	9	-
Capital assets		101	116	217	2 319
Other		-	-	-	-
<b>Total</b>		<b>3 430</b>	<b>2 242</b>	<b>5 672</b>	<b>2 778</b>

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<b>Listed by programme level</b>	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Administration		4 135	312
Economic Development		124	140
Environmental Affairs		1 398	2 326
Tourism		15	-
<b>Total</b>		<b>5 672</b>	<b>2 778</b>

<b>Included in the above totals are the following:</b>	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/2023 R'000</b>
Confirmed balances with other departments	<i>Annex 5</i>	2 118	20
Confirmed balances with other government entities	<i>Annex 5</i>	8	76
<b>Total</b>		<b>2 126</b>	<b>96</b>

**23. Employee benefits**

	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Leave entitlement		25 253	23 994
Service bonus		15 230	14 636
Performance awards		5 485	5 519
Capped leave		33 310	35 404
Other		1 995	2 456
<b>Total</b>		<b>81 273</b>	<b>82 009</b>

*At this stage the department is not able to reliably measure the long-term portion of the long service awards. Included in leave entitlement value are negative leave days amounting to R 332 073.58. Disclosed as other is long service awards and overtime payables. Five employees from previous financial year were not paid on time as a result of system technicality and others qualified during March 2024. There is a variance of employee liability values between PERSAL and the excel spreadsheet because one employee notified the department that she will be resigning on the 31 May 2024 prior to the qualification date.*

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		2023/24	2022/23
<i>Included in the above totals are the following:</i>	<i>Note</i>	R'000	R'000
Confirmed balances with other departments	Annex 5		
Confirmed balances with other government entities	Annex 5		
<b>Total</b>			

**24. Lease commitments****24.1. Operating leases**

	2023/24			
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment
	R'000	R'000	R'000	R'000
Not later than 1 year			71 124	71 124
Later than 1 year and not later than 5 years			352 614	352 614
Later than 5 years			-	-
<b>Total lease commitments</b>			<b>423 738</b>	<b>423 738</b>

	2022/23			
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment
	R'000	R'000	R'000	R'000
Not later than 1 year			65 955	
Later than 1 year and not later than 5 years			363 565	
Later than 5 years			51 494	
<b>Total lease commitments</b>			<b>481 014</b>	

*Included under operating lease are contracts which are still active and contract that are on a month-to-month basis.*

*There are no sub-leased assets for any contracts.*

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**24.2. Finance leases \*\***

2023/24					
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	1 178	-	1 178
Later than 1 year and not later than 5 years	-	-	499	-	499
Later than 5 years	-	-	-	-	-
<b>Total lease commitments</b>	-	-	<b>1 677</b>	-	<b>1 677</b>

2022/23					
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	1 592	-	1 592
Later than 1 year and not later than 5 years	-	-	533	-	533
Later than 5 years	-	-	-	-	-
<b>Total lease commitments</b>	-	-	<b>2 125</b>	-	<b>2 125</b>

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

*Contracts are for cell phones gadgets and routers over 24 months. Photo copiers are on 36 months period. The decrease on finance leases is due to the contract expiring during the 2024/25 Financial Year.*

*There are no sub-leased assets for any contracts.*



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**25. Accrued departmental revenue**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Tax revenue		-	-
Sales of goods and services other than capital assets		901	831
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land		237	15
Sales of capital assets		-	-
Transactions in financial assets and liabilities		-	-
Transfers received		-	-
Other		-	-
<b>Total</b>		<b>1 138</b>	<b>846</b>

**25.1. Analysis of accrued departmental revenue**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Opening balance		846	806
Less: amounts received		846	806
Less: services received in lieu of cash		-	-
Add: amounts recorded		1 138	846
Less: amounts written off/reversed as irrecoverable		-	-
Less: amounts transferred to receivables for recovery		-	-
Other ( <i>Specify</i> )		-	-
<b>Closing balance</b>		<b>1 138</b>	<b>846</b>

**26. Unauthorised, Irregular and Fruitless and wasteful expenditure**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Unauthorised expenditure - current year		-	-
Irregular expenditure - current year		9 056	-
Fruitless and wasteful expenditure - current year		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

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*Irregular expenditure incurred in the current financial year was condoned*

## 27. Related party transactions

		2023/24	2022/23
Revenue received	Note	R'000	R'000
Tax revenue		-	-
Sales of goods and services other than capital assets		-	-
Fines, penalties and forfeits		-	-
Interest, dividends and rent on land		-	-
Sales of capital assets		-	-
Transactions in financial assets and liabilities		-	-
Transfers received		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

		2023/24	2022/23
Payments made	Note	R'000	R'000
Compensation of employees		-	-
Goods and services		-	-
Interest and rent on land		-	-
Expenditure for capital assets		-	-
Payments for financial assets		-	-
Transfers and subsidies		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

		2023/24	2022/23
Year end balances arising from revenue/payments	Note	R'000	R'000
Receivables from related parties		-	-
Payables to related parties		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

		2023/24	2022/23
Loans to/from related parties	Note	R'000	R'000
Non-interest bearing loans to/(from)		-	-
Interest bearing loans to/(from)		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

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<b>Other</b>	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
Guarantees issued/received		-	-
<i>List other contingent liabilities between the department and related party</i>		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

<b>In-kind goods and services (provided)/received</b>	<i>Note</i>	<b>2023/24 R'000</b>	<b>2022/23 R'000</b>
<i>List in-kind goods and services between the department and related party</i>			
Audit Committee Services		359	385
Internal Audit Services		3 067	3 015
Salary for secondment of the HOD to LEDA without cost		-	-1 154
Transfer of LOGIS scanners by Provincial Treasury		212	-
Transfer of money detectors by Provincial Treasury		83	-
Secondment of one officer from COGHSTA in the Office of the MEC		1 564	316
Face Value Forms received for revenue recording		57	46
<b>Total</b>		<b>5 342</b>	<b>2 608</b>

*List related party relationships and the nature thereof*

*All provincial departments are related party to the department as we are governed by the same legislation. DPWRI-as the provincial custodian of government properties, maintenance and refurbishment/upgrading of infrastructure.*

*Limpopo Provincial Treasury- the department made use of the provincial(shared) audit committee and internal audit function, fees charged by the audit committee members and internal audit members are paid by Provincial Treasury on behalf of the department, received scanner, money detectors and Face Value forms.*

*The following are departmental Public Entities: - LEDA-The entity implements provincial integrated economic development initiatives, LGB is responsible for regulating control and monitoring of gambling activities in the province and LTA is responsible for the integrated marketing of Limpopo Province as a tourism destination on behalf of department.*

*The department entered into a secondment agreement with COGHSTA for an official in the office of the MEC.*

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**28. Key management personnel**

	<b>2023/24</b>	<b>2022/23</b>
	<b>R'000</b>	<b>R'000</b>
Political office bearers ( <i>provide detail below</i> )	2 127	2 169
Officials:	-	-
Level 15	4 277	5 424
Level 14	7 607	6 606
Family members of key management personnel		
<b>Total</b>	<b>14 011</b>	<b>14 99</b>

**29. Provisions**

	<b>2023/24</b>	<b>2022/23</b>
	<b>R'000</b>	<b>R'000</b>
<i>Please specify</i>		
Retention on Infrastructure Projects	513	1 075
Legal Service	-	692
<b>Total</b>	<b>513</b>	<b>1 767</b>

*A decrease under provision is due to completed Infrastructure projects where retentions were released. The department was granted approval to rescind the judgement on the matter of Mukoni Software Enabling Technology therefore transaction is reversed to a contingent liability.*

**29.1. Reconciliation of movement in provisions - Current year**

	<b>2023/24</b>			
	<b>Infrastructure retention</b>	<b>Legal service</b>		<b>Total provisions</b>
	<b>R'000</b>	<b>R'000</b>		<b>R'000</b>
Opening balance	1 486	-	-	1 486
Increase in provision		-	-	
Settlement of provision	-973	-	-	-973
Unused amount reversed	-	-	-	-

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Reimbursement expected from third party	-	-	-	-
Change in provision due to change in estimation of inputs	-	-	-	-
<b>Closing balance</b>	<b>513</b>	<b>-</b>	<b>-</b>	<b>513</b>

**29.2. Reconciliation of movement in provisions - Prior year**

	<b>2022/23</b>			
	Infrastructure retention	Legal service		Total provisions
	R'000	R'000	R'000	R'000
Opening balance	1 066	-		1 066
Increase in provision	9	692		701
Settlement of provision	-	-	-	-
Unused amount reversed	-	-	-	-
Reimbursement expected from third party	-	-	-	-
Change in provision due to change in estimation of inputs	-	-	-	-
<b>Closing balance</b>	<b>1 075</b>	<b>692</b>	<b>-</b>	<b>1 767</b>

*Retentions relates to the infrastructure projects, of which the economic outflow will be as per the schedule. The provision for Legal service has been reinstated/reversed to Contingent Liabilities, the department was granted approval to rescind the judgement by the court.*

A portion of the retention amount is released at practical completion and the rest can be released at the issuing of the final completion certificate, at the contract end period when compiling the final account

*Conditions to uncertainties on the retention is for the employer to claim loss, should the contractor fail to complete the work. At this stage there is no uncertainties relating to payment of capital amount on matters or cases against the State or Department. Condition to uncertainties on the legal service transaction is for the judgement to be reversed by the court.*

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**30. Non-adjusting events after reporting date**

Nature of the event	Note	2023/24
		R'000
Include an estimate of the financial effect of the subsequent non-adjusting events or a statement that such an estimate cannot be made		-
		-
<b>Total</b>		-

**31. Movable Tangible Capital Assets**

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

	2023/24				
	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
<b>MACHINERY AND EQUIPMENT</b>	155 479		9 207	9 402	155 284
Transport assets	69 717		786	3 048	67 455
Computer equipment	27 208		306	3 175	24 339
Furniture and office equipment	20 825		1 198	1 878	20 145
Other machinery and equipment	37 729		6 917	1 301	43 345
<b>SPECIALISED MILITARY ASSETS</b>					
Specialised military assets					
<b>TOTAL MOVABLE TANGIBLE CAPITAL ASSETS</b>	155 479	-	9 207	9 402	<b>155 284</b>

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*As part of the disposal there are assets transferred to the municipalities designated as Business Registration Centres amounting to R 137 164.88, lost assets valued at R 236 663.13, Auctioned assets to the value of R 9 028 000.00.*

*There are non-cash additions amounting to R 7 157 862.57 for assets that were received in current year but not yet paid, assets relating to completed projects and assets transferred by Provincial Treasury for implementation of Revenue and Asset Management. Excluded under additions is R 565 708.00 related to finance lease payments.*

**Movable Tangible Capital Assets under investigation**

	<i>Note</i>	<b>Number</b>	<b>Value R'000</b>
<b>Included in the above total of the movable tangible capital assets per the asset register that are under investigation:</b>			
Heritage assets			
Machinery and equipment		73	819
Specialised military assets			
Biological assets			
<b>Total</b>		<b>73</b>	<b>819</b>

*Some of assets that were under investigation were verified assets and others were written off hence a decrease. Assets under investigation relates to the assets that could not be verified during the Financial Year and were referred for investigation by Risk & Integrity management.*

**31.1. MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023**

	<b>2022/23</b>				
	<b>Opening balance</b>	<b>Prior period error</b>	<b>Additions</b>	<b>Disposals</b>	<b>Closing balance</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>MACHINERY AND EQUIPMENT</b>	148 181	-	8 360	1 062	155 479
Transport assets	68 179	-	2 271	733	69 717
Computer equipment	23 841	-	3 500	133	27 208
Furniture and office equipment	19 986	-	839	-	20 825
Other machinery and equipment	36 175	-	1 750	196	37 729

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**TOTAL MOVABLE TANGIBLE  
CAPITAL ASSETS**

148 181	-	8 360	1 062	155 479
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**31.2. Minor assets**

**MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022**

2023/24

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	25 746	-	25 715
Value adjustments	-	-	-	-	-	-
Additions	-	-	-	189	-	189
Disposals	-	-	-	1 821	-	1 821
<b>Total Minor assets</b>	-	-	-	<b>24 114</b>	-	<b>24 114</b>

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	1 923	-	1 923
Number of minor assets at cost	-	-	-	15 373	-	15 373
<b>Total number of minor assets</b>	-	-	-	<b>17 296</b>		<b>17 296</b>

**Minor capital assets under investigation**

	Number	Value R'000
<i>Note</i>		
<b>Included in the above total of the minor capital assets per the asset register that are under investigation:</b>		
Specialised military assets		
Intangible assets		
Heritage assets		



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Machinery and equipment

107

193

Biological assets

*The difference between the Trial Balance and the Asset Register is the non-cash of R 29 550. Some of the assets under investigation were verified and others were written off as per the investigation report hence a decrease. Assets under investigation are referred to Risk & Integrity Management.*

**MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023**

**2022/23**

	<b>Specialised military assets</b>	<b>Intangible assets</b>	<b>Heritage assets</b>	<b>Machinery and equipment</b>	<b>Biological assets</b>	<b>Total</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Opening balance	-	-	-	25 542	-	25 542
Prior period error	-	-	-	31	-	31
Additions	-	-	-	256	-	256
Disposals	-	-	-	83	-	83
<b>Total Minor assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25 746</b>		<b>25 746</b>

	<b>Specialised military assets</b>	<b>Intangible assets</b>	<b>Heritage assets</b>	<b>Machinery and equipment</b>	<b>Biological assets</b>	<b>Total</b>
Number of R1 minor assets	-	-	-	2 030	-	2 030
Number of minor assets at cost	-	-	-	16 455	-	16 455
<b>Total number of minor assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18 485</b>	<b>-</b>	<b>18 485</b>

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**31.2.1. Prior period error**

Nature of prior period error	Note	2022/23 R'000
Relating to 2021/22 [Addition of stoves as part of completed assets]		31
Relating to 2022/23		-
<b>Total prior period errors</b>		<b>31</b>

**31.3. Movable tangible capital assets written off****MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2024**

	2023/24				
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets
	R'000	R'000	R'000	R'000	R'000
Assets written off	-	-	-	237	-
<b>Total movable assets written off</b>	-	-	-	<b>237</b>	-

**MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2023**

	2022/23				
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets
	R'000	R'000	R'000	R'000	R'000
Assets written off				1 531	
<b>Total movable assets written off</b>				<b>1 531</b>	

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**31.4. Movable tangible capital assets: Capital Work-in-progress****CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024**

2023/24				
	Opening balance 1 April 2023	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminate d	Closing balance 31 March 2024
<i>Note</i>	R'000	R'000	R'000	R'000
Heritage assets	-	-	-	-
Machinery and equipment	-	-	-	-
Specialised military assets	-	-	-	-
Biological assets	-	-	-	-
<b>Total</b>	-	-	-	-

**Payables not recognised relating to Capital WIP**

	<i>Note</i>	2023/24 R'000	2022/23 R'000
<i>Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress</i>		-	-
<b>Total</b>		-	-

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**CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2023**

		2022/23				
		Opening balance 1 April 2022	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2023
	Note	R'000	R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-	-
Machinery and equipment		-	-	-	-	-
Specialised military assets		-	-	-	-	-
Biological assets		-	-	-	-	-
<b>Total</b>	Annex 7	-	-	-	-	-

**32. Intangible Capital Assets****MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

		2023/24		
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
SOFTWARE	239	2 866	-	3 105
TOTAL INTANGIBLE CAPITAL ASSETS	239	-	2 866	3 105

Additions relates to development of the Reservation System completed in the current FY.

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**Intangible Capital Assets under investigation**

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

**32.1. MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023**

	2022/23				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
<b>SOFTWARE</b>	233	-	6	-	239
<b>TOTAL INTANGIBLE CAPITAL ASSETS</b>	233	-	6	-	239

**CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2023**

	Opening balance 1 April 2022	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2023
<i>Note</i>	R'000	R'000	R'000	R'000	R'000
Intangible assets	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

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**33. Immovable Tangible Capital Assets****MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2024**

	2023/24			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	207 936	64 305	-4	272 237
Dwellings	22 765	34 871	-4	57 632
Non-residential buildings	31 195	10 642	-	41 837
Other fixed structures	153 976	18 792	-	172 768
<b>TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>207 936</b>	<b>64 305</b>	<b>-4</b>	<b>272 237</b>

**Immovable Tangible Capital Assets under investigation**

	Number	Value R'000
	Note	
<b>Included in the above total of the immovable tangible capital assets per the asset register that are under investigation:</b>		
Buildings and other fixed structures	3	25
Heritage assets		
Land and subsoil assets		
<b>Total</b>	<b>3</b>	<b>25</b>

*Assets under investigation relates to unverified mobile ablutions at Lekgalameetse nature reserve which is currently under investigation by Risk & Integrity Management*

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**33.1. MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023**

	2022/23			
	Opening balance	Prior period error	Additions	Closing balance
	R'000	R'000	R'000	R'000
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	188 276	19 408	252	- 207 936
Dwellings	15 756	7 009	-	- 22 765
Non-residential buildings	28 876	2 319	-	- 31 195
Other fixed structures	143 644	10 080	252	- 153 976
<b>TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>188 276</b>	<b>19 408</b>	<b>252</b>	<b>- 207 6</b>

**33.1.1. Prior period error**

Nature of prior period error	Note	2022/23 R'000
Relating to 2021/22		19 408
		19 408
Relating to 2022/23		-
<b>Total prior period errors</b>		<b>-</b>

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**33.2. Immovable tangible capital assets: Capital Work-in-progress****CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2024**

		2023/24			
	Note Annex 7	Opening balance 1 April 2023	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2024
		R'000	R'000	R'000	R'000
Heritage assets		-	-	-	-
Buildings and other fixed structures		57 028	25 393	69 610	12 811
Land and subsoil assets		-	-	-	-
<b>Total</b>		<b>57 028</b>	<b>25 393</b>	<b>69 610</b>	<b>12 811</b>

*The difference between the GL and WIP is the net balance of accruals and payables at DBSA, and the invoices of work already accounted for in the WIP of 2023/2024.*

**Payables not recognised relating to Capital WIP**

	Note	2023/24 R'000	2022/23 R'000
Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress		-	1 965
<b>Total</b>		<b>-</b>	<b>1 965</b>

**CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2023**

		2023/24				
	Note	Opening balance 1 April 2022	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2023
		R'000	R'000	R'000	R'000	R'000
Buildings and other fixed structures		40 130	-19 349	36 499	252	57 028
<b>Total</b>		<b>40 130</b>	<b>-19 349</b>	<b>36 499</b>	<b>252</b>	<b>57 028</b>



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*The difference between the GL and WIP is the net of the balance of Advances and Accruals to DBSA and the invoices of work already accounted for in the WIP of 2023(Accruals paid in 2023/24)*

**33.3. Immovable tangible capital assets written off****IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2024**

	2023/24			
	Buildings and other fixed structures	Heritage assets	Land and subsoil assets	Total =
	R'000	R'000	R'000	R'000
Assets written off	4	-	-	4
<b>Total Immovable capital assets written off</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>

**IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2023**

	2022/23			
	Buildings and other fixed structures	Heritage assets	Land and subsoil assets	Total
	R'000	R'000	R'000	R'000
Assets written off	-	-	-	-
<b>Total immovable capital assets written off</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**34. Principal-agent arrangements****34.1. Department acting as the principal**

	Note	2023/24 R'000	2022/23 R'000
<i>Include a list of the entities acting as agents for the department, the fee paid as compensation to the agent and any other transactions undertaken</i>			
Development Bank Of South Africa(DBSA)		1 247	3 417
<b>Total</b>		<b>1 247</b>	<b>3 417</b>

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*The arrangements with all Principal Agents is for them to oversee the implementation of Infrastructure projects of the Department.*

*All the Principal Agents shall oversee other professionals, namely Quantity Survey, Environmental, Civil and Electrical Engineering, Infrastructure.*

*For each of the individual principal-agent arrangements include a discussion of the resources (including assets and liabilities) that are under the custodianship of the agent and whether or not those resources have been recognised or recorded by the agent. An amount of R 3 258 533,05 is the balance of advances made to DBSA as at 31 March 2024 and has also been recorded by the Agents as such.*

**35. Changes in accounting estimates and Changes in accounting policies**

**35.1. Changes in accounting estimates**

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

Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
R'000	R'000	R'000

*Accounting estimate change 1: Provide a description of the change in estimate*

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

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

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	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
	R'000	R'000	R'000

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

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

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

	Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
	R'000	R'000	R'000

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

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

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

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**35.2. Changes in accounting policies**

		2022/23			
Nature of change in accounting policy	Note	Opening balance before the change (1 Apr 2022)	Adjustment of opening balance	Restated opening balance after the change (1 Apr 20XX)	Restated closing balance (31 Mar 2023)
		R'000	R'000	R'000	R'000
<b>Finance lease assets</b>		-	-	-	-
Movable Tangible Capital Assets		-	-	-	-
Intangible Capital Assets		-	-	-	-
Immovable Tangible Capital Assets		-	-	-	-

**36. Prior period errors****36.1. Correction of prior period errors**

		2023/24		
	Note	Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000
<b>Revenue: (E.g. Annual Appropriation, Departmental revenue, Aid assistance, etc.)</b>				
Departmental revenue	3	249 805	3	249 808
		249 805	3	249 808

Correction of prior period error arising from rounding-off for proper reconciliation and reporting

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		Amount bef error correction	Prior period error	Restated
	Note	R'000	R'000	R'000
<b>Expenditure: (e.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)</b>				
Addition of Stoves as part of the immovable asset in the 2021	31	25 715	31	25 746
				-
<b>Net effect</b>		<b>25 715</b>	<b>31</b>	<b>25 746</b>

2022/23				
		Amount bef error correction	Prior period error	Restated
	Note	R'000	R'000	R'000
<b>Assets: (E.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)</b>				
Reclassification of WIP to immovable Capital Assets		76 377	-19 349	57 028
Accounting for ready for use assets		28 876	19 349	48 225
<b>Net effect</b>		<b>105 253</b>	<b>-</b>	<b>105 253</b>

2023/24				
		Amount bef error correction	Prior period error	Restated
	Note	R'000	R'000	R'000
<b>Liabilities: (E.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)</b>				
Departmental Revenue to be Surrendered to the Revenue Fund	16	75 067	-2	75 065
Departmental Revenue to be Surrendered to the Revenue Fund	17	24 240	2	24 242
<b>Net effect</b>		<b>99 307</b>	<b>-</b>	<b>99 307</b>

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Prior period error was effected to correct the previous round-off error on Surplus funds at year-end (2022/23) to be paid to the Provincial Revenue Fund. Correction of prior period error arising from rounding-off for proper reconciliation and reporting of Revenue collected and paid to the Provincial Revenue Fund..

		<b>2023/24</b>		
		<b>Amount bef error correction</b>	<b>Prior period error</b>	<b>Restated</b>
	<i>Note</i>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>Other: (E.g. Unauthorised expenditure, Irregular expenditure, Fruitless and wasteful expenditure, etc.)</b>				
Net cash flow from operating activities	18	117 015	-	117 015
Contingent Liabilities	20	1	-	1
Related party transactions	27	3 196	46	3 242
<b>Net effect</b>		<b>120 212</b>	<b>46</b>	<b>120 258</b>

The round-off is effected on the sub-items Revenue Received and Surrender to revenue fund (R3,000.00-R 3000,00) and the effect of the change is Zero due to set-off.

Related party transaction is adjusted to provide value forms provided by Limpopo Treasury in the previous year amounting to R 46 000.00.

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**37. Inventories** *(Effective from date to be determined by the Accountant-General)*

**37.1. Inventories for the year ended 31 March 2024**

	2023/24			
	Groceries	Ammunition		Total
	R'000	R'000	R'000	R'000
Opening balance	75	433	-	508
Add/(Less): Adjustments to prior year balances				-
Add: Additions/Purchases - Cash	894	380	-	1 274
Add: Additions/Purchases - Non-cash				-
(Less): Disposals				-
(Less): Issues	-900	-183	-	-1 083
Add/(Less): Received current, not paid	-	-	-	-
(Paid current year, received				
Add/(Less): Adjustments	-	-	-	-
<b>Closing balance</b>	<b>69</b>	<b>630</b>	<b>-</b>	<b>699</b>

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**Inventories for the year ended 31 March 2023**

	2022/23				
	Groceries	Ammunition			Total
	R'000	R'000	R'000	R'000	R'000
Opening balance	62	505	-	-	567
Add/(Less): Adjustments to prior year balances	-	-	-	-	-
Add: Additions/Purchases - Cash	814	234	-	-	1 048
Add: Additions/Purchases - Non-cash	-	-	-	-	-
(Less): Disposals	-	-	-	-	-
(Less): Issues	-801	-306	-	-	-1 107
Add/(Less): Received current, not paid	-	-	-	-	-
(Paid current year, received	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
<b>Closing balance</b>	<b>75</b>	<b>433</b>	<b>-</b>	<b>-</b>	<b>508</b>

**Annextures**



**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

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**NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
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**38. Statement of conditional grants received**

Name of grant	2023/24									2022/23	
	GRANT ALLOCATION					SPENT					
	Division of Revenue Act / Provincial grants	Roll overs	DORA Adjust-ments	Other Adjust-ments	Total Available	Amount received by depart-ment	Amount spent by depart-ment	Under- / (Overspe nding)	% of available funds spent by depart-ment	Division of Revenue Act / Provincial grants	Amount spent by depart-ment
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000
EPWP Incentive Grant	1 920	-	-	-187	1 733	1 733	1 733	-	100.0%	2 146	2 146
<b>TOTAL</b>	<b>1 920</b>	<b>-</b>	<b>-</b>	<b>-187</b>	<b>1 733</b>	<b>1 733</b>	<b>1 733</b>	<b>-</b>		<b>2 146</b>	<b>2 146</b>

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

Spending is at 100%. The budget was reduced during adjustment.

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**39. Statement of conditional grants and other transfers paid to municipalities**

Name of municipality	2023/24							2022/23	
	GRANT ALLOCATION				TRANSFER				
	DORA and other transfers	Roll overs	Adjust-ments	Total Available	Actual transfer	Funds withheld	Reallocati ons by National Treasury / National Departme nt	DORA and other transfers	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Polokwane Municipality	92	-	-	92	92	-		136	106
Lepelle Nkumpi Municipality	27	-	-	27	27	-		35	23
Modimolle Municipality	12	-	-	12	12	-		5	-
Greater Giyani Municipality	40	-	-	40	40	-		30	25
Thulamela Municipality	35	-	-	35	35	-		48	45
<b>TOTAL</b>	<b>206</b>	<b>-</b>	<b>-</b>	<b>206</b>	<b>206</b>	<b>-</b>		<b>254</b>	<b>199</b>

**(NAME OF NATIONAL/PROVINCIAL DEPARTMENT)**  
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**40. Broad Based Black Economic Empowerment performance**

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

**41. Natural disaster or relief expenditure**

	<i>Note</i>	<b>2023/24</b> <b>R'000</b>	<b>2022/23</b> <b>R'000</b>
Compensation of employees			
Goods and services		-	15
Transfers and subsidies		-	-
Expenditure for capital assets		-	-
Other		-	-
<b>Total</b>	<b>Annex 11</b>	<b>-</b>	<b>15</b>

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**ANNEXURE 1A**

**STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES**

Name of Municipality	2023/24											2022/23	
	GRANT ALLOCATION				TRANSFER			SPENT					
	DoRA and Other transfers	Roll overs	Adjustments	Total Available	Actual transfer	Funds withheld	Re-allocation s by National Treasury or National department	Amount received by department	Amount spent by department	Unspent funds	% of available funds spent by department	DORA and other transfers	Actual transfers
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Polokwane Municipality	92			92	92	-	-	-	-	-		136	106
Lepelle Nkumpi Municipality	27			27	27	-	-	-	-	-		35	23
Modimolle Municipality	12			12	12	-	-	-	-	-		5	-
Greater Giyani Municipality	40			40	40	-	-	-	-	-		30	25
Thulamela Municipality	35			35	35	-	-	-	-	-		48	45
<b>TOTAL</b>	<b>206</b>	<b>-</b>	<b>-</b>	<b>206</b>	<b>206</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>254</b>	<b>199</b>

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**ANNEXURE 1B**

**STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS**

Departmental Agency or Account	2023/24						2023/24	
	TRANSFER ALLOCATION				TRANSFER			
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Limpopo Development Agency(LEDA)	670 226	-	-	670 226	670 226	-	667 234	667 234
Limpopo Gambling Board (GLB)	81 736	-	-	81 736	81 736	-	82 652	82 652
Limpopo Tourism Agency (LTA)	82 205	-	-	82 205	82 205	-	75 297	75 297
Dept. Agency: Claims Against the State	-	-	-	-	-	-	25 800	25 800
<b>TOTAL</b>	<b>834 167</b>	<b>-</b>	<b>-</b>	<b>834 167</b>	<b>834 167</b>		<b>850 983</b>	<b>850 983</b>

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
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**ANNEXURE 1D**

**STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES**

Name of public corporation / private enterprise	2023/24								2022/23	
	GRANT ALLOCATION				EXPENDITURE					
	Adjusted Budget	Roll overs	Adjust- ments	Total Available	Actual transfer	% of Available funds transferre d	Capital	Current	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	R'000
<b>Public Corporations</b>										
Transfers										
TV licences	51	-	-	51	32	62.7%	-	-	50	15
<b>Total</b>	<b>51</b>	<b>-</b>	<b>-</b>	<b>51</b>	<b>32</b>	<b>62.7%</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>15</b>
Subsidies										
<b>Total</b>	<b>51</b>	<b>-</b>	<b>-</b>	<b>51</b>	<b>32</b>	<b>62.7%</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>15</b>

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**ANNEXURE 1F**

**STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS**

	2023/24						2022/23	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjusted Budget	Roll overs	Adjustment s	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
<b>Non-profit institutions</b>								
<b>Transfers</b>								
Vhembe Biosphere Reserves	307	-	-	307	307	100.0%	270	270
Kruger to Canyon Biosphere Region	308	-	-	308	308	100.0%	270	270
Waterberg Biosphere Reserve	308	-	-	308	308	100.0%	270	270
Limpopo Tooling Initiative	1 500	-	-	1 500	1 500	100.0%	-	-
<b>Total</b>	<b>2 423</b>	<b>-</b>	<b>-</b>	<b>2 423</b>	<b>2 423</b>		<b>810</b>	<b>810</b>
<b>Subsidies</b>								
<b>Total</b>								
<b>TOTAL</b>	<b>2 423</b>	<b>-</b>	<b>-</b>	<b>2 423</b>	<b>2 423</b>	<b>100%</b>	<b>810</b>	<b>810</b>

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**ANNEXURE 1G**

**STATEMENT OF TRANSFERS TO HOUSEHOLDS**

Household	2023/24						2022/23	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjusted Budget	Roll overs	Adjustment s	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
<b>Transfers</b>								
H/H S/BEN: Injury on duty	900	-	-	900	570	63.3%	300	40
H/H S/BEN: Leave Gratuity	4 966	-	-	4 966	7 470	150.4%	8 330	8 652
H/H S/BEN: Bursaries(Non Employees)	1 100	-	-	1 100	249	22.6%	2 410	888
H/H Claims against the state(cash)	-	-	-	-	-	-	-	742
<b>Total</b>	<b>6 966</b>	<b>-</b>	<b>-</b>	<b>6 966</b>	<b>8 289</b>		<b>11 040</b>	<b>10 322</b>



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**ANNEXURE 1H**

**STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED**

		<b>2023/24</b>	<b>2022/23</b>
<b>Name of organisation</b>	<b>Nature of gift, donation or sponsorship</b>	<b>R'000</b>	<b>R'000</b>
<b><u>Received in cash</u></b>			
<b>Sponsorships</b>			
Department of Sports Arts and Culture	Partnership for Marula Festival	-	2 000
Total sponsorships		-	2 000
<b>Subtotal - received in cash</b>		-	<b>2 000</b>
<b>Gifts</b>			
Total gifts			
<b>Donations</b>			-
PPC Dwaalboom	30 bags of cement	2	-
Waterberg Rhino UK	Field rangers uniform	49	-
Friends of Blouberg	Maintenance of Infrastructure, patch & solution, V-belts, oil paint, drill bits, screws, bolts & nuts, binding wire and other hardware.	20	
Total donations		71	-

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**Sponsorships**

Department of Fisheries and Environment	Sumsung Tablets Covers	-	70
Phalaborwa Mining Company	Procurement of Green Fee and Half Way House, supply of 60 caddies and their lunch, apparels for golfers and sponsorship iro Marula Festival	106	87
Foskor Mine	Procurement of Green Fee and Half Way House and prize giving ceremony, supply and management of 100 caddies, apparel and prizes as well as sponsorship iro Marula Festival	172	264
Old Mutual	4 Raffle draw value data vouchers	1	-
ITU Golf wear	4 Raffle draw value golf apparels	3	-
Total sponsorships		<b>282</b>	<b>421</b>
<b>Subtotal – received in kind</b>		<b>353</b>	<b>421</b>
<b>TOTAL GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED</b>		<b>353</b>	<b>2 421</b>

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**ANNEXURE 1I**

**STATEMENT OF AID ASSISTANCE RECEIVED**

Name of donor	Purpose	Opening balance	Revenue	Expenditure	Paid back on / by 31 March	Closing balance
		R'000	R'000	R'000	R'000	R'000
Aid assistance received in cash						
SANBI TRAINING		(672)	672	-	-	-
DPSA:TIRELA BOSHA		307	-	-	-	307
UNOPS -SEFA		1 965	-	1 083	-	882
Subtotal		1 600	672	1 083	-	1 189
Aid assistance received in kind						
		-	-	-	-	-
Subtotal		-	-	-	-	-
TOTAL AID ASSISTANCE RECEIVED						
		1 600	672	1 083	-	1 189

*SANBI TRAINING receivable balance was funded through savings from voted fund and subsequently written-off*

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**ANNEXURE 1J**

**STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE**

<b>Nature of gift, donation or sponsorship</b> <i>(Group major categories but list material items including name of organisation)</i>	<b>2023/24</b>	<b>2022/23</b>
	<b>R'000</b>	<b>R'000</b>
<b>Made in kind</b>		
<b>Gifts</b>		
Total gifts		
<b>Donations</b>		
Waterberg Wild Dog Initiative	-	80
Greater Giyani Local Municipality: Computer Set	20	-
Lepelle Nkumpi Local Municipality : Computer Set	20	-
Collins Chabane Local Municipality: Computer Set	20	-
Makhuduthamaga Local municipality: Computer Set	20	-
Greater Tzaneen Local municipality: Computer Set	20	-
Elias Motswaledi Local Municipality: Computer Set	20	-
Molemole Local Municipality: Computer Set	20	-
Lephalale Local Municipality: Computer Set	20	-
Makhado Local Municipality: Computer Set	20	-
Bela-bela Local Municipality: Computer Set	20	-
Thabazimbi Local Municipality:Computer Set	20	-

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Total donations	220	80
Sponsorships		
Sponsorships		
Total sponsorships		
TOTAL GIFTS, DONATIONS AND SPONSORSHIPS MADE IN KIND	220	80

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**

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**ANNEXURE 1K**

**STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT**

Grant Type	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sept 2023	Oct 2023	Nov 2023	Dec 2023	Jan 2024	Feb 2024	Mar 2024	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	315	4 222	4 007	(7 496)	3 379	(2 860)	239	255	(331)	207	252	(456)	1 733
<b>TOTAL</b>	<b>315</b>	<b>4 222</b>	<b>4 007</b>	<b>(7 496)</b>	<b>3 379</b>	<b>(2 860)</b>	<b>239</b>	<b>255</b>	<b>(331)</b>	<b>207</b>	<b>252</b>	<b>(456)</b>	<b>1 733</b>

*The department spent 100 percent on EPWP allocation.*

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**

*for the year ended 31 March 2024*

**ANNEXURE 2A**

**STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO NATIONAL/PROVINCIAL PUBLIC ENTITIES**

Name of public entity	State Entities' PFMA Schedule type (state year end if not 31 March)	% Held 2023/24	% Held 2022/23	Number of shares held		Cost of investments		Net asset value of investments		Profit/(Loss) for the year		Losses guaranteed
				R'000		R'000		R'000		R'000		
				2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24
National / Provincial Public entity												
Limpopo Economic Development Agency (LEDA)	3D	100	100	409 216	409 216	409 216	409 216		1 071 488		(47 943)	No
Subtotal												
Other												
TOTAL		100	100	409 216	409 216	409 216	409 216	-	1 071 488	-	(47 943)	

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
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**ANNEXURE 2B**

**STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO ENTITIES (CONTINUED)**

Name of entity	Nature of business	Cost of investments		Net Asset value of investments		Amounts owing to entities		Amounts owing by entities	
		R'000		R'000		R'000		R'000	
		2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
<b>Controlled entities</b>									
Limpopo Economic Development Agency (LEDA)	Economic Development activities in the province	409 216	409 216		1 071 448	-	-	-	-
<b>Subtotal</b>		<b>409 216</b>	<b>409 216</b>	<b>-</b>	<b>1 071 448</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-controlled entities</b>									
	Associates								
	Subtotal	-	-	-	-	-	-	-	-
	Joint Ventures								
	Subtotal								
	Other non-controlled entities	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-



ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM

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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
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TOTAL	409 216	409 216	-	1 071 448	-	-	-	-

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
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**ANNEXURE 3B**

**STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2024**

Nature of liability	Opening balance 1 April 2023	Liabilities incurred during the year	Liabilities paid / cancelled / reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2024
	R'000	R'000	R'000	R'000	R'000
<b>Claims against the department</b>					
Collision with state vehicle driven by the officer	333	-	-	-	333
Civil claim due to unlawful arrest by environmental officers	10 000	-	-	-	10 000
Take a lot Online PTY Its obo Mapokgole DM v LEDET	-	29	-	-	29
Negligence /lack of warning	-	2 297	-	-	2 297
Negligence /lack of warning	-	5 845	-	-	5 845
Personal Injury claim	-	10	-	-	10
Unpaid invoice for booking system		692	-		692
Subtotal	<b>10 333</b>	<b>8 873</b>	-	-	<b>19 206</b>
<b>Other</b>					

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

**ANNEXURE 4**  
**CLAIMS RECOVERABLE**

	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2023/24 *	
							Receipt date up to six (6) working days after year end	Amount
	31/03/2024	31/03/2023	31/03/2024	31/03/2023	31/03/2024	31/03/2023		
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
<b>Government entity</b>								
<b>Department</b>								
Department of Agriculture and Rural Development	-	-	63	225	63	225		
Subtotal	-	-	63	225	63	225		
<b>Other Government Entities</b>								
Subtotal								
<b>TOTAL</b>	-	-	63	225	63	225		

From the amount of R 225 092.22, R 162 334.54 was confirmed and paid by the department of agriculture. The balance of R 62 757.68 remains unpaid. Final demand was written to the department.

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

**ANNEXURE 5**

**INTER-GOVERNMENT PAYABLES**

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2023/24 *	
							Payment date up to six (6) working days after year end	
	31/03/2024	31/03/2023	31/03/2024	31/03/2023	31/03/2024	31/03/2023		Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
<b>DEPARTMENTS</b>								
<b>Current</b>								
Department of Justice	2 075	-	-	1	2 075	1	-	-
South African Police Services (SAPS)	-	20	-	-	-	20	-	-
Department of Public Works	43	-	-	-	43	-	-	-
Co-operative governance, Human Settlement & Traditional Affairs	1 564	-	-	-	1 564	-	-	-
<b>Subtotal</b>	<b>3 682</b>	<b>20</b>	<b>-</b>	<b>1</b>	<b>3 682</b>	<b>21</b>		<b>-</b>
<b>Non-current</b>								
<b>Total Departments</b>	<b>3 682</b>	<b>20</b>	<b>-</b>	<b>1</b>	<b>3 682</b>	<b>21</b>	<b>-</b>	<b>-</b>

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

**OTHER GOVERNMENT ENTITY**

**Current**

Road Agency Limpopo	4	4	-	-	4	4
G-Fleet	-	71	-	-	-	71
Government Printing	4	1	-	-	4	1
<b>Subtotal</b>	<b>8</b>	<b>76</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>76</b>
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Other Government Entities</b>	<b>8</b>	<b>76</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>76</b>
<b>TOTAL INTERGOVERNMENTAL PAYABLES</b>	<b>3690</b>	<b>96</b>	<b>-</b>	<b>1</b>	<b>3690</b>	<b>97</b>

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

**ANNEXURE 6**  
**INVENTORIES**

	<b>Groceries</b>	<b>Ammunition</b>			
<b>Inventories for the year ended 31 March 2024</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Opening balance	75	432	-	-	507
Add/(Less: Adjustments to prior year balances					
Add: Additions/Purchases - Cash	894	380	-	-	1 274
Add: Additions - Non-cash					
(Less): Disposals					
(Less): Issues	(900)	(183)	-	-	(1 083)
Add/(Less): Received current, not paid; (Paid current year, received prior year)	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
<b>Closing balance</b>	<b>69</b>	<b>629</b>	<b>-</b>	<b>-</b>	<b>698</b>

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

	<b>Groceries</b>	<b>Ammunition</b>			<b>Total</b>
<b>Inventories for the year ended 31 March 2023</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
Opening balance	62	504	-	-	566
Add/(Less): Adjustments to prior year balances	-	-			-
Add: Additions/Purchases - Cash	814	234	-	-	1 048
Add: Additions - Non-cash	-	-			-
(Less): Disposals	(801)	(306)	-	-	(1 107)
(Less): Issues					
Add/(Less): Received current, not paid; (Paid current year, received prior year)	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
<b>Closing balance</b>	<b>75</b>	<b>432</b>	<b>-</b>	<b>-</b>	<b>507</b>

## VOTE 6

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
for the year ended 31 March 2024

**ANNEXURE 7****MOVEMENT IN CAPITAL WORK IN PROGRESS****Movement in capital work in progress for the year ended 31 March 2024**

	Opening balance	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	<b>57 028</b>	<b>25 393</b>	<b>-69 610</b>	<b>12 811</b>
Dwellings	14 227	4 925	-19 962	-760
Non-residential buildings	-	-	-	-
Other fixed structures	42 751	20 468	-49 648	13 571
<b>TOTAL</b>	<b>57 028</b>	<b>25 393</b>	<b>-69 610</b>	<b>12 811</b>

*The difference between the GL and WIP is the net balance of accruals and payables at DBSA, and the invoices of work already accounted for in the WIP of 2023/2024.*

**Movement in capital work in progress for the year ended 31 March 2023**

	Opening balance	Prior period error	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>	<b>40 130</b>	<b>-19 349</b>	<b>36 499</b>	<b>-252</b>	<b>57 028</b>
Dwellings	3 034	-	11 243	-	14 277
Non-residential buildings	-	-	-	-	-
Other fixed structures	37 096	-19 349	25 256	-252	42 751
<b>TOTAL</b>	<b>40 130</b>	<b>-19 349</b>	<b>36 499</b>	<b>-252</b>	<b>57 028</b>



**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

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**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

**ANNEXURE 8A**

**INTER-ENTITY ADVANCES PAID (Note 13)**

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/3/2024	31/03/2023	31/3/2024	31/03/2023	31/3/2024	31/03/2023
	R'000	R'000	R'000	R'000	R'000	R'000
<b>PUBLIC ENTITIES</b>						
Development Bank of South Africa(DBSA)	3 275	1 300	-	-	3 275	-
						1 300
<b>Subtotal</b>	<b>3 275</b>	<b>1 300</b>	<b>-</b>	<b>-</b>	<b>3 275</b>	<b>1 300</b>
<b>OTHER ENTITIES</b>						
<b>Subtotal</b>						
<b>TOTAL</b>	<b>3 275</b>	<b>1 300</b>	<b>-</b>	<b>-</b>	<b>3 275</b>	<b>1 300</b>

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

**ANNEXURE 9**

**ADDITIONAL INFORMATION ON IMMOVABLE ASSETS**

*The detail for note 40.4 may be included in this annexure.*

Wording to suit their specific circumstances to comply with Chapter 11 on *Capital Assets: Appendix A* can be inserted here.

*In addition to the detail for note 40.4 the department should address the information regarding:*

- 1. Surveyed but unregistered land parcels and*
- 2. Contingent assets.*

**ECONOMIC DEVELOPMENT, ENVIRONMENT AND TOURISM**

**VOTE 6**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2024**

**ANNEXURE 12**

**ANALYSIS OF PREPAYMENTS AND ADVANCES (NOTES 4.2 AND 13)**

Name of Entity	Sector of the entity	Description of the item paid for	Classification category	Total Contract Value	Balance outstanding as at 31 March 2023	Total amount prepaid /advanced in the current year	Less: goods, services or capital assets received in the current year	Add/Less: Other	Balance outstanding as at 31 March 2024
				R'000	R'000	R'000	R'000	R'000	R'000
<b>Prepayments</b>									
<b>Total prepayments</b>									
<b>Advances</b>									
DBSA	Public Entity	Infrastructure projects (Capital)	Public entities		1 301	20 739	(18 765)	-	3 275
<b>Total advances</b>					<b>1 301</b>	<b>20 739</b>	<b>(18 765)</b>		<b>3 275</b>
<b>TOTAL PREPAYMENTS AND ADVANCES</b>									

*An amount of R 20 739 million was advanced to DBSA for payment of contractors on Capital Infrastructure Project. The balance of R 18 765 million has been paid current year out of previous year advances expensed and the balance to date is R 3 275 million.*