

**DEPARTMENT OF
SPORT, ARTS AND CULTURE**

**Province of Limpopo
VOTE NO. 10**

ANNUAL REPORT

2023/2024 FINANCIAL YEAR



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PART A:

GENERAL INFORMATION



1. Department General Information

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2. List of Abbreviations/Acronyms

AGSA	Auditor General of South Africa
AFS	Annual Financial Statements
ATOM	Access to memory
AC	Audit Committee
AO	Accounting Officer
APP	Annual Performance Plan
BAUD	Barcoded Asset Audit
BBBEE	Broad Based Black Economic Empowerment
CAC	Cluster Audit Committee
CFO	Chief Financial Officer
COVID-19	Coronavirus Disease 2019
CATHSSETA	Culture, Arts, Tourism, Hospitality, Sports, Sector Education Training Authority
DORA	Division of Revenue Act
DPWR&I	Department of Public Works, Roads and Infrastructure (DPWRI)
DPME	Department of Planning, Monitoring and Evaluation
DPSA	Department of Public Service and Administration
DSAC	Department of Sport, Arts and Culture
EDD	Electronic Document Delivery
EAP	Employee Assistance Programme
EHW	Employee Health and Wellness
EPWP	Expanded Public Works Programme
EXCO	Executive Council
FY	Financial Year
GBVF	Gender-Based Violence and Femicide
GITO	Government Information Technology Officer
HCT	HIV Counselling and testing
HDI	Historically Disadvantaged Individuals
HIV	Human Immunodeficiency Virus
HIV/AIDS	Human Immunodeficiency Virus, Acquired Immune Deficiency Syndrome
HOD	Head of Department
HRM&D	Human Resource Management and Development
HRP	Human Resource Plan
ICT	Information Communication Technology
IDT	Independent Development Trust
LACC	Limpopo Arts and Culture Council
LDP	Limpopo Development Plan
LEDET	Department of Economic Development, Environment and Tourism
LIHRA	Limpopo Heritage Resource Authority
LIS	Library Information Services
LOGIS	Logistical Information System

LPGNC	Limpopo Provincial Geographic Name Committee
MEC	Member of the Executive Council
MINMEC	Minister and Members of Executive Council
MPSA	Minister of Public Service and Administration
MRM	Moral Regeneration Movement
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
MMS	Middle Management Service
MOU	Memorandum of Understanding
NDP	National Development Plan
NSSC	National School Sport Championships
NYC	National Youth Camp
OHS	Occupational Health and Safety
PAG	Provincial Accountant General
PANSALB	Pan South African Language Board
PC	Portfolio Committee
PC	Personal Computer
PSC	Public Service Commission
PFMA	Public Finance Management Act, Act 1 of 1999
PMDS	Performance Management Development System
PPP	Public Private Partnership
PPMC	Provincial Personnel Management Committee
SABINET	South African Bibliographic and Information Network
SAGNC	South African Geographical Names Council
SABC	South African Broadcasting Corporation
SaAR	Sport and Active Recreation events.
SAHRA	South African Heritage Resource Authority
SST	School Sport Tournament
SOP	Standard Operating Procedure
SCM	Supply Chain Management
SCOPA	Standing Committee on Public Accounts
SDGs	Sustainable Development Goals
SDIP	Service Delivery Improvement Plan
SIAS	Shared Internal Audit Services
SITA	State Information Technology Agency
SLA	Service Level Agreement
SLIMS	SITA Library Information Management System
SMS	Senior Management Service
SOPA	State of the Province Address
STI's	Sexually Transmitted Infections
4IR	Fourth Industrial Revolution
VAT	Value Added Tax
VoIP	Voice over Internet Protocol (VoIP)

3. Foreword by the MEC



Ms N.G Kekana
Member of Executive
Council

Our department has remained committed to supporting sports, arts, and cultural initiatives throughout our province over the past year.

We have remained committed to our primary goal of fostering social harmony, cultural diversity, and personal well-being through a range of programs and initiatives during this period.

The department has provided meaningful opportunities for involvement and engagement in sport, arts, and cultural activities. We have made significant progress towards achievement of the outcomes set for the five-year period of the Strategic Plan, having completed four libraries and planning to complete the remaining four (4) by the end of the next fiscal year.

In the domain of sports, we have consistently supported the development of infrastructure, talent identification, and grassroots programmes with the aim of fostering the next generation of athletes. Our unwavering commitment to excellence in sports has been conspicuous in our backing of athletes at all levels, ranging from local sports clubs to national teams of exceptional quality, thereby enabling them to compete and achieve success both domestically and internationally.

In the field of arts and culture, we have endeavoured to promote creativity, innovation, and inclusivity through various initiatives and partnerships. From supporting local artists and cultural organizations to preserving our rich heritage and traditions, we have sought to celebrate the diversity of our cultural landscape and empower individuals and communities to express themselves through artistic means.

Looking ahead, we remain committed to building on our achievements and addressing the evolving needs and aspirations of our citizens. As we navigate the road to recovery and renewal, I am confident that the Department of Sport, Arts, and Culture will continue to play a vital role in shaping a brighter and more inclusive future for all.

I would like to express my sincere gratitude to all our partners, stakeholders, and dedicated staff for their unwavering commitment and contributions to our shared vision. Together, we will continue to harness the transformative power of sports, arts, and culture to build stronger communities, promote social cohesion, and foster a sense of belonging and pride in our province.

Ms N.G Kekana
MEC of the Department of Sport, Arts and Culture

Date: 21/05/2024

4. Report of the Accounting Officer



Ms M.D Ramokgopa
Head of Department

Overview of the operations of the department:

This Annual report is presented to the citizens of Limpopo as part of giving feedback on service delivery on the key programmes of the department, which are Administration, Cultural Affairs, Library and Archive services and Sport and Recreation programmes.

The report will be covering Strategic Operations, Service delivery, Financial, Risk and Human Resource Management performance of the Department of Sport, Arts, and Culture in promoting social cohesion and nation building in the province.

During the 2023/2024 financial year, the Department planned to implement forty-two (42) performance indicators and targets within our four key programmes. The Department has managed to achieve 38 out of 42 targets, which translate to 90%, which has increased from the previous year performance of 81.8%. In terms of spending, the department spent 98% of the allocated budget which is an improvement of 4.5% as compared to 93% in the previous financial year

The 2023/2024 annual performance report and the annual financial statements are presented as we are concluding the 6th administration. The department during this financial year has realised a huge improvement in both service delivery performance and the spending of the allocated budget.

The improvement in the performance was due to the commitment from the entire DSAC team, support provided by the political head, our fully functional statutory and non-statutory bodies and all stakeholders within our sector.

The department during the year under review was able to enhance implementation of the flagship programs including Mapungubwe Arts and Cultural Festival, which was staged throughout the year in all the districts. Amongst the activities for Mapungubwe Arts Festival were Street Carnival, Comedy, Youth Divas Festival, Film and Video, Choral, Rugby Cup and Theatre activities, which attracted different age groups in the province.

The number of artists promoted and supported in the year under review increased and enabled them to develop skills and sustain their talent. These activities contributed in

developing the Cultural and Creative Industry which resulted in building a socially cohesive and active citizenry.

During the period under review, thirty-seven thousand three hundred and three (37 603) library materials and periodicals were purchased to augment available materials in public libraries to ensure improvement of literacy and learning amongst children and youth in the province. The WIFI connectivity in the one hundred and four (104) libraries in the province augment the increased access to digital materials in response to the Fourth Industrial Revolution (4IR).

To ensure preservation of the rich historical knowledge of the province, the Provincial Archive has increased the number of Oral History projects to fifteen (15) focusing on the tribal authorities and icons of liberation struggle in the current financial year.

The long awaited Mulamula library reached practical completion and will be officially opened during 2024/2025 financial year and the four (4) libraries which commenced in the previous financial year are currently in different completion stages which will be completed in September 2024/2025 financial year.

Construction of the Provincial Theatre has commenced after encountering delays in previous years. The construction progress as end of March 2024 was at 3% and is expected to be completed in March 2026.

During the period under review, the number of athletes participating in sport increased from the previous year which also contributes to healthy living and active citizenry in the province. The department continued to collaborate with municipalities, local sport hubs, recreational clubs, and traditional authorities to support staging sport and recreation activities.

To improve the audit outcomes, the internal control systems developed are starting to yield positive results in promoting sound administration and governance within the department. During the 2023/2024 financial year, the revised organizational structure was implemented, with the key positions at management level filled.

Overview of the financial results of the department:

➤ Departmental receipts

In the 2023/24 financial year the department collected 99% of the budgeted revenue, with slight over achievement under sales for capital assets.

The main revenue source for the departmental receipts is entrance fees for the Mapungubwe Arts Festival and related activities. The main festival was staged during the month of December 2023 and other activities such as Divas & Youth Festival, Mapungubwe Rugby Cup and Mapungubwe Marathon were held in quarter four (4) in line with the recommendation from Limpopo Provincial Government's Executive Council (EXCO) that the activities should be spread throughout the financial year.

A breakdown of the sources of revenue and performance for 2023/24 Financial Year is provided in the table below:

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	-	-	-	-	-	-
- Casino taxes	-	-	-	-	-	-
- Horse racing taxes	-	-	-	-	-	-
- Liquor licences	-	-	-	-	-	-
- Motor vehicle licences	-	-	-	-	-	-
Sale of goods and services other than capital assets	2 491	2 418	68	2 488	1 723	765
Transfers received	-	-	-	-	-	-

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
Fines, penalties and forfeits	-	-	-	-	-	-
Interest, dividends and rent on land	-	-	-	-	-	-
Sale of capital assets	83	137	(53)	-	-	-
Financial transactions in assets and liabilities	51	54	3	137	1 343	(1 206)
Total	2 625	2 609	17	2 625	3 066	(441)

Revenue sources for the Department

The Department collects its revenue from the following sources: -

- Parking fees
- Commission on insurance
- Entrance fees during Mapungubwe Arts festival
- Sales of capital assets
- Departmental debts

Explanation on revenue performance for 2023/24 Financial Year

The Departmental revenue collection for the year 2023/24 financial year is R 2,609 million against the budgeted amount of R2,625 million for the same year. The total revenue collection figure translates into 99.5%. The Department under collected its revenue estimated by 0.5% for 2023/24 financial year. The under collection is attributed to slight under collection on entrance fees for Mapungubwe activities and departmental debt items. The overall revenue collection is better than the previous financial year as 2023/24 financial year shows some significant improvement.

Revision of tariffs

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

No debts were written off as irrecoverable in the current financial year.

The department has been offering translation services to other state organs. The department will explore in terms of implementing the approved revenue enhancement strategy in 2024/25 financial year.

The sales of capital assets were conducted through a public auction. These assets were either redundant, damaged or they had reached their economic life.

Programme Expenditure

- The department ended 2023/24 financial year with a total expenditure of R625.768 million from the adjusted budget of R641.549 million, this translates to an overall percentage spent of 98%. The spending on the Equitable Share allocation stands at 99%, whilst the conditional grants stand at 95%.
- Mass Participation and Sport Development Grant and Expanded Public Works Programme Integrated (EPWP) Grants managed to spend 100% of the respective budgets.

Summary of 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
Administration	181 706	181 218	488	203 506	202 608	898
Cultural Affairs	113 136	111 145	1 991	73 250	69 838	3 412
Library and Archives	245 008	231 954	13 054	190 426	158 382	32 044
Sport and Recreation	101 699	101 451	248	82 647	81 139	1 508
Total	641 549	625 768	15 781	549 829	511 967	37 862

Programme 1: Administration

The programme spent R181.218 million which represents 99.7% of the allocated budget of R181.706 million in the 2023/24 financial year as compared to 99% spent of the allocated budget of the 2022/23 financial year.

Programme 2: Cultural Affairs

The programme spent R111.145 million or 98% of the allocated budget of R113.136 million in the 2023/24 financial year as compared to 95% spent of the allocated budget of the 2022/23 financial year.

Programme 3: Library and Archives Services

The programme spent R231.954 million or 95% of the allocated budget of R245.008 million in the 2023/24 financial year as compared to 83% spent of the allocated budget of the 2022/23 financial year.

The underspending was due to the non-completion of the three (03) libraries as new contractors were only appointed in July 2023 after termination of the previous contractors. The fourth library also faced some delays due to community disruptions.

Programme 4: Sport and Recreation

The programme spent R101.451 million or 100% of the allocated budget of R101.699 million in the 2023/24 financial year as compared to 98% spent of the allocated budget of the 2022/23 financial year.

Virements/roll overs

Reason for the virement

The Department has realised budget pressures due to misclassifications/reclassifications of assets across economic classifications and professional fees for Provincial Theatre which has increased because of the redesign of the structure. The contractor for the construction of the Limpopo Provincial Theatre was appointed in November 2023 and has already submitted the works programme and

cashflow projections. Two (2) progress certificates were submitted during the month of March 2024 for site establishment and site clearance.

- **Within Programmes but different Economic Classification:**

FROM			TO		
PROGRAMME	ECONOMIC CLASSIFICATION	VIREMENT R'000	PROGRAMME	ECONOMIC CLASSIFICATION	VIREMENT R'000
Administration	Goods and Services	600	Administration	Payment for capital Assets (Machinery and Equipment)	600
Cultural Affairs	Goods and Services	2 030	Cultural Affairs	Payment for Capital assets (Building & Other Fixed Struct)	2 030
Library and Archives	Payment for Capital Assets	2 410	Library and Archives	Goods and Services	2 410
Total		5 040			5 040

- **Across Programmes but same Economic Classification:**

FROM			TO		
PROGRAMME	ECONOMIC CLASSIFICATION	VIREMENT R'000	PROGRAMME	ECONOMIC CLASSIFICATION	VIREMENT R'000
Library and Archives	Compensation of Employees	80	Administration	Compensation of Employees	80
Administration	Goods and Services	4 557	Cultural Affairs	Payment for Capital assets (Building & Other Fixed Struct)	4 557
Sport and Recreation	Goods and services	1 861	Cultural Affairs	Payment for Capital assets	1 861

FROM			TO		
PROGRAMME	ECONOMIC CLASSIFICATION	VIREMENT R'000	PROGRAMME	ECONOMIC CLASSIFICATION	VIREMENT R'000
				(Building & Other Fixed Struct)	
Total		6 498			6 498

Rollover request

Note that the rollover was only requested for Community Library Services Grant allocations as per the table below:

Conditional Grants

Name of Grant	Division of Revenue Act / Provincial Grants	Roll overs	DORA adjustments	Other adjustments	Total available
	R'000	R'000	R'000	R'000	R'000
EPWP Integrated Grant	1 960	-	(191)	-	1 769
Community Library Services Grant	153 597	21 588	(8 500)	-	166 685
Mass Participation and Sport Development Grant	66 331	-	(4 935)	-	61 386

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

The core mandate of the department is to promote, preserve and grow arts and culture and to support and develop artists by unearthing and showcasing their talents through government programmes. The preservation of museums, heritage sites and indigenous languages is of key significance in promoting social cohesion and nation building. The department therefore focuses on creating a platform for the development of artists promotion of languages and preservation of museums and heritage sites.

The focus is to ensure an increased access to information and an improved culture of reading through library services and archive services that will improve the socioeconomic status of the citizens of Limpopo.

The department focuses on the provision of library materials and construction of libraries to encourage use of libraries that lead to a learned society. Archives

Services assists in the preservation of the records of government entities and increasing number the number of record classification approved.

The focus on sport and recreation increase participation of learners and other community members in sport programmes through school sport leagues and the school sport ambassadors' programme, community leagues and recreation programmes. The department will focus on capacity building programmes by providing accredited workshops to coaches, educators, technical officials for codes specific and federations.

- **Public Private Partnerships**

The department has not concluded any Public Private Partnership (PPP) in the past and current financial year, however with the commencement of the construction phase of the Limpopo Provincial Theatre the department is benchmarking with other provinces to select the most economic and viable model for the operational phase of the theatre.

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

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

- **New or proposed key activities**

No new or proposed activities

- **Supply chain management**

No unsolicited bids were considered during the reporting period.

SCM processes and systems in place to prevent irregular expenditure

The Department has developed and implemented its Supply Chain Management Policy and Preferential Procurement Policy to align the procurement processes with the Preferential Procurement Regulations 2022 issued by National Treasury.

Checklists were developed and implemented to ensure accountability and seamless application of laws and regulations pertaining to procurement of goods and services. This enables officials to be more vigilant when processing procurement transactions. The Department developed a procurement plan, to ensure goods and services are procured at the right price, right quantity, and the right time to ensure economies of scale. The procurement plan is monitored on a weekly basis.

Over and above the Accounting Officer has approved the Supply Chain Management Service Standards in 2022/23 Financial Year to address late submissions of Terms of Reference (ToR) /Specification by end-users. The constitution of Bid Specification, Evaluation & Adjudication Committees (BSC, BEC & BAC, respectively), promotes segregation of duties and serves as a control measure for early or proactive identification of possible irregular actions that could result in irregular expenditure. As part of capacity building a workshop on bid committees was conducted by the Provincial Treasury to ensure full compliance with supply chain management prescripts.

All open bid specifications (ToR) and bid awards are quality assured by the Departmental Legal Service before approval by the Accounting Officer.

Challenges experienced in SCM and how they were resolved

Late submissions of specifications/ ToR by end-users- SCM Service Standards was developed and approved to address turnaround time on requisitions. Not achieving HDI targets – Preferential Procurement Regulation of 2022 developed to address the departmental specific goals.

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

No.	Organization	Description	Monetary Value (R'000)	Type
1	National Department of Sport, Arts and Culture (NLSA)	Library books	25	Donation in kind
2	National Department of Sport, Arts and Culture	Library books	35	Donation in kind
3	Office of the Premier:	Library books	126	Donation in kind
4	National Library of South Africa	Library books	10	Donation in kind
	Total		196	

- Exemptions and deviations received from the National Treasury**

None

- Events after the reporting date**

The department is not aware of any events after the reporting date neither adjusting nor non adjusting, however the 7th democratic national elections are

scheduled for the 29th of May 2024 and this event may bring changes within the department.

- **Other**

None.

Acknowledgement/s or Appreciation

I would like to extend sincere words of appreciation to all stakeholders and the oversight bodies, the Portfolio Committee who always assess and providing valuable contributions in the improvement of the services of the Department, the Standing Committee on Public Accounts, the Audit Committee for its advice and continuous monitoring and evaluation of the departmental performance, Internal Audit for their continuous assessment of the work of the Department and advice on governance matters.

Appreciation also goes to the Sports Confederation and Sports Academy for their support in delivering a healthy and active citizenry in Limpopo, and the statutory and non-statutory bodies who are key in the creative industry, language services, library and archive as well as partners in other government spheres and civil society at large.

I also extend words of appreciation to the employees of the Department who without them, would not be able to deliver the Sport, Arts and Culture mandate to the people of Limpopo. Finally, I would like to acknowledge the role and support of the MEC, for her strategic direction and guidance.

Conclusion

This report presents an account of the Department 's activities and utilisation of resources for the 2023/24 financial year.

Approval and sign off



Ramokgopa M.D

Accounting Officer

Department of Sport ,Arts and Culture

Date: 31/05/2024

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



Accounting Officer
Ramokgopa M.D
Date 31/05/2024

6. Strategic overview

6.1 Vision

A socially cohesive and active citizenry for sustainable economic growth.

6.2 Mission

To champion a socially cohesive and active citizenry through sport, arts, culture and heritage services for sustainable economic growth and development.

6.3 Values

In delivering its services the Department is guided by the following values:

Integrity: Doing the right things in private and in public

Accountability: Taking responsibility for actions and decisions

Transparency: Being open to scrutiny

Dedication: Going beyond the call of duty and committing to service excellence

Innovation: Finding creative solutions

Teamwork: Inclusivity in delivery of services

7. Legislative and other mandates

7.1 Updates to the relevant legislative and policy mandates

The mandate of the Department of Sport, Arts and Culture is premised on the Constitution of the Republic of South Africa, Act 108 of 1996, hereafter referred to as the Constitution, which guarantees the right to social security in Schedule 27. The Constitution affirms the democratic values of human dignity, equality, and freedom. In line with these Constitutional imperatives, the Department has been assigned the powers and functions to develop and implement provincial policies and programmes regarding Sport, Arts and Culture in the province, as well as the provision of Library and Archives Services.

7.2 Institutional policies and strategies

The Department of Sport, Arts and Culture is bound by all legislation passed in South Africa; however, the following Acts constitute the most regular dimensions of the legal framework within which it functions.

Act	Purpose
Northern Province Arts and Culture Council Act, No.6 of 2000	The Act establishes the Provincial Arts and Culture Council with an aim to develop and promoting arts and culture to the advantage of the citizens of the province and to advise the MEC on provisioning of financial support to artists, administrators and managers in visual and performing arts.
Northern Province Language Act of 2000	The Act establishes the Limpopo Province Language Committee which seeks to provide for the determination of official languages in the province and to regulate and monitor the use of such languages and to establish the provincial Language Committee.
National Language Policy Framework	<p>The policy Framework strongly encourages the utilisation of the indigenous languages as official languages in order to foster and promote national unity. It takes into account the broad acceptance to linguistic diversity, social justice, the principle of equal access to public services and programmers, and respect for language rights.</p> <p>Limpopo Provincial Heritage regulations, No.103 of 2003 The legislation provides for establishment of a provincial heritage resources authority to manage provincial and local heritage resources.</p>
National Heritage Resources Act,1999	The legislation aims to promote good management of the national estate, and to enable and encourage communities to nurture and conserve their legacy so that it may be bequeathed to future generations. Section 8 (8) 1 identifies the province as a second tier for heritage resource management and local level functions for local authorities. The Act further directs for establishment of provincial and heritage resource authority and for all state Departments to maintain and conserve the heritage resources under its control. The Act establishes

Act	Purpose
	a Provincial Heritage Resource Authority (PHRA) whose role is to advise the MEC on implementation of the Act at provincial and municipal level; promote systematic identification, recording and assessment of heritage resources and heritage objects forming part of the national estate in a province, as well as promoting and management of heritage resources.
National archives Act, No. 43 of 1996 as amended and Provincial Archive Services Act, No. 5 of 2001	the Act provides for proper management and care of the records of government bodies; the preservation and use of archival heritage
National Sport and Recreation Act, 1998	The Act provides for the Member of Executive Council for Sport and Recreation to provide funding to provincial Federations for provincial and local development.
South African Geographical Names Council Act 118 of 1998	Clause (2) of the Act outlines the object of the Act to be amongst others establishment of Provincial Geographical Names Committees and also set standards and guidelines for local and provincial authorities in their respective areas of jurisdiction. The council thus established work in consultation with provincial governments in identifying existing geographical names in need of revision, and coordinate request for advice on geographical names and standardisation
National Film and Video Foundation Act 73 of 1997	The Act makes provision for the Premier to designate a member of the executive council who will ensure that the promotion of the film and video industry is effectively done throughout the country and to ensure coordination in the distribution of funds at provincial level.
National Arts Council Act 56 of 1997	The Act makes provision for the Premier to designate a member of the executive council to perform any function entrusted to such member by or under this Act. The responsible member will ensure the promotion of arts

Act	Purpose
	more effectively throughout the Republic and to ensure co-ordination in the distribution of funds at provincial level.
Local Government Municipal Structure Act (Act 117 of 1998)	The Act provides that functions for library and museum services now become an exclusive provincial competency.
Pan South African Language Board Act 59 of 1995	The Act seeks to establish a language committee in the province to advise it on any language matter in or affecting the province or any part thereof where no such provincial committee exists or where an existing provincial committee has jurisdiction only with respect to the official languages of a province.
Safety at Sports and Recreational Events Act, 2010	The Act provides for measures to safeguard and protect the physical well-being and safety of persons and property at sports, recreational, religious, cultural, exhibitional, organisational or similar events held at stadiums or venues along a route are adequately administered and governed.
Disaster Management Act 57 of 2002	The Act provides for an integrated and coordinated disaster management policy in South Africa that focuses on preventing and reducing the risk of disasters, mitigating the severity of disasters, emergency preparedness, rapid and effective response to disasters and post-disaster recovery. It regulates the establishment of national, provincial and municipal disaster management centers.
Limpopo Provincial Library Information Services Act 7 of 2001	The Act provides for the establishment, administration and control of library and information services in the province and for matters incidental thereto.
Promotion of Access to Information Act 2 of 2000	In terms of the Promotion of Access to Information Act, all <i>private bodies</i> (entities mentioned above as defined in PAIA) and <i>public bodies</i> (mainly state Departments and state administrations as defined in PAIA) must give

Act	Purpose
	access to their records, if someone requests a record in terms of PAIA
Promotion of Administrative Justice Act 3 of 2000	The Act give effect to the right to administrative action that is lawful, reasonable, and procedurally fair and to the right to written reasons for administrative action as contemplated in section 33 of the Constitution of the Republic of South Africa, 1996; and to provide for matters incidental thereto.

7.3 Bills

Bill	Purpose
Provincial Sport Academies Bill, 2016	To provide for the purpose, application and objects of the Act; to make provision for the establishment and governance of Provincial Sport Academy Commissions; to provide for an interim Provincial Sport Academy Commission; to provide for the functions, powers, staff and funds of the Provincial Sport Academy Commissions; to provide for the monitoring and evaluation of the Academy System and the issuing of prohibition notices; and to provide for matters connected thereto.

7.4 Regulations

Regulation	Purpose
Bidding and Hosting of International Sport and Recreational Events Regulations, 2010	<p>These promulgated regulations provide for the submission of applications by event organisers subject to complying with certain procedures in order to obtain authorisation for the bidding and hosting of their events from the Minister.</p> <p>Key responsibility placed upon the Limpopo Department of Sport, Arts and Culture as a result of these regulations is for the Member of the executive council to support in</p>

Regulation	Purpose
	writing an application to host international sport and recreation events where applicable.
Safety at Sport and Recreational Events (SASREA) Regulations, 2015	The regulations ensure that the safety and security of all spectators and sports participants at events at stadiums or other venues in South Africa are adequately nurtured, protected, administered and governed. These responsibilities are subject to amendment until formal promulgation of the regulations.

7.5 Institutional policies and strategies

Policy	Purpose
Agenda 2063	“Agenda 2063 is a strategic framework for the socioeconomic transformation to the continent over the next 50 years. It builds on, and seeks to accelerate the implementation of past and existing continental initiatives for growth and sustainable development. “Agenda 2063 to amongst others realised “An Africa with a strong cultural identity, common heritage, shared values and ethics”.
The United Nations (UN) Sustainable development goals	The Sustainable Development Goals (SDGs) 2030, building on the Millennium Development Goals 2015, were adopted as Global Goals by world leaders on 25 September 2015. There are 17 SDGs to end poverty, fight inequality and manage climate change by 2030. Three (3) of the goals namely 16, 3 and 4 relate to the mandate of the Department of Sport, Arts and Culture viz; “promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels”; ensure healthy lives and promote well-being for all at all ages and ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

Policy	Purpose
National Development Plan	<p>The NDP vision for 2030 stated in Chapter 4 of the Constitution is that “South Africans will be more conscious of the things they have in common than their differences”. In this South Africa: Broad-based knowledge about and support for a set of values shared by all South Africans including the values contained in the Constitution. An inclusive society and economy. Increased interaction between South Africans from different social and racial groups. Strong leadership across society and a mobilised, active and responsible citizenry.</p>
MTSF	<p>The Medium-Term Strategic Framework (MTSF) serves as framework to guide Government’s Programmes during the electoral mandate period (2020-2025). It is a statement of intent in accordance with the NDP goals over the five-year period. Strategic priorities for the Sport, Arts and Culture sector are contained under Priority 5 “social cohesion and safe communities” of the draft MTSF. This includes three (3) impact statements that will steer the sector towards Vision 2030. This impact is A diverse, socially cohesive society with a common national identity, achieve economic growth of between 3% and 3.5% by 2024 and implement National Adolescent Sexual and Reproductive Health and Rights Framework Strategy by 2024. These are achieved through three outcomes viz; Broad-based knowledge about and support for a set of values shared by all South Africans including the values contained in the Constitution, accelerated inclusive economic growth and Improved Adolescent Sexual and Reproductive Health and Rights. The Department contributes directly to outcome on Broad-based knowledge about and support for a set of values shared by all South Africans including</p>

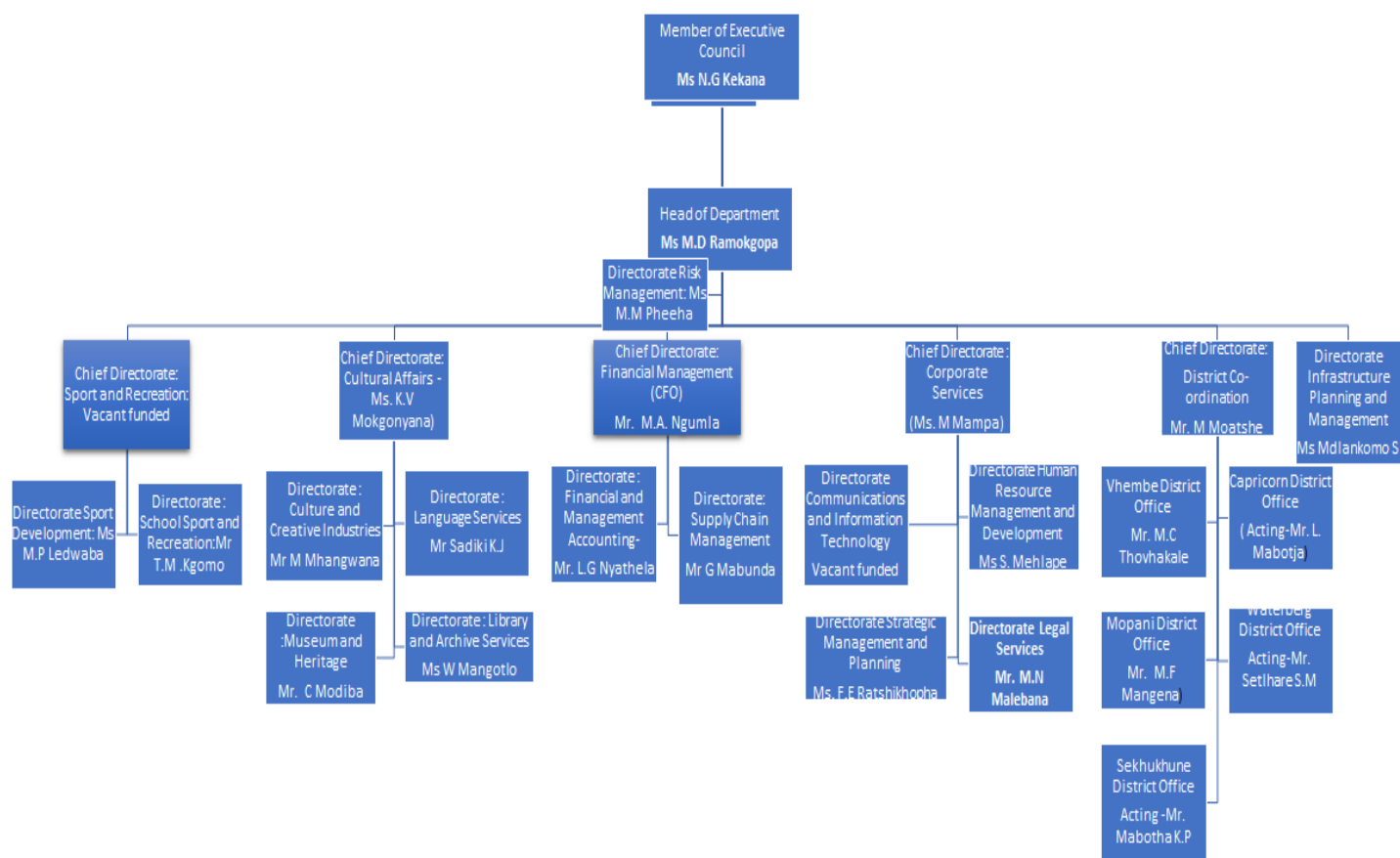
Policy	Purpose
	the values contained in the Constitution, Accelerated inclusive economic growth.
White Paper on Arts Culture and Heritage services, 4 June 1996	This White Paper seeks to promote arts, culture, heritage and literature in their own right, as significant and valuable areas of social and human endeavour in them. It spells out the institutional arrangements required to implement a new vision in which they are developed, practiced and celebrated among all our people and it indicates the changes required of existing institutions to assist in this regard. The White Paper identifies distinctively the responsibility of the National Department of Arts and Culture and Provincial and Local authorities as making an impact on economic growth, development and promotion of tourism through provision of infrastructure, human Resource Development, greater access to public funds to support the dissemination of art, the development of markets and audiences, increased funding for arts, culture and heritage and securing the rights and status of artists.
The White Paper on Sport and Recreation for the Republic of South Africa, 2013	<p>The White Paper on Sport and Recreation confers the following responsibilities to the provincial structures of sport, arts and culture sets the vision for “An Active and Winning Nation”. The White Paper highlights the outcome on increased participation in sport and recreation; and improved national and international performances of South African athletes.</p> <p>The White Paper acknowledges that the organisation, management and control of provincial sport and recreation is a provincial competence. At the provincial level the Member of the Executive Council (MEC) and the provincial Departments of sport and recreation are charged with the responsibility of promulgating legislation that provides norms and standards at local</p>

Policy	Purpose
	municipal level, developing policies within the context of the national sport and recreation policy, with the principal agents being the provincial federations , implementing and monitoring sport and recreation policies within the provincial framework, developing sport and recreation in the province holistically, building relations with identified stakeholders with a view of developing sport and recreation in the province, assisting and guiding provincial and regional academies in line with national directives with a view of providing support for provincial level athletes and for those national athletes living and training locally.
National Sport and Recreation Plan (NSRP)	The NSRP specifically focuses on the following strategic objectives to assist with broadening the base of sport and recreation in South Africa in order to improve the health and well-being of the nation by providing mass participation opportunities through Active recreation, to maximize access to sport, recreation and physical education in every school in South Africa and to promote participation in sport and recreation by initiating and implementing targeted campaigns.
National Language Policy Framework	This Policy Framework must therefore cater adequately for the harmonisation of language policy at all three levels of government and articulate clear policy positions on the status and use of the indigenous official languages in all nine provinces in South Africa. The framework provides for provinces to formulate policies to promote multilingualism in line with the guidelines contained in this Policy Framework
State of the Nation Address, State of the Province address, and budget speeches and pronouncements	The Strategic Plan has considered the ruling party manifesto, State of the Province Address and State of the Province Address (SOPA) and the budget speeches

Policy	Purpose
	made by the Minister and MEC as well as pronouncements by the Minister.
Limpopo Growth and Development Plan	The Provincial Growth and Development Plan (PGDP), aligned with the NDP, provides the framework of Action for Provincial Government towards the 2030 NDP Vision. The plan identifies and ensure social cohesion and strengthen moral regeneration as a priority linked to the MTSF priority 6 “Social Cohesion and Safer Communities”. The plan further identifies further priorities which the Department of Sport, Arts and Culture can contribute to indirectly, viz; Transformation and modernization of the economy and transform the tourism industry, modernize, and transform public services, promote regional economic integration and transform and revitalize economic and public infrastructure.
Limpopo Provincial Language Policy Framework	The Limpopo Province Languages Act, 2000 (Act No.7 of 2000) provides for the determination of the six official languages and establishes the Limpopo Language Committee. The Act further prescribes the officials languages for publications and communication.
Expanded Public Works Programme (EPWP)	The EPWP is a key government initiative, which contributes to Government Policy Priorities in terms of decent work & sustainable livelihoods, education, health; rural development; food security & land reform and the fight against crime & corruption. The Environment and Culture Sector (E&C)'s contribution to the EPWP involves employing people to work on projects to improve their local environment. The sector builds South Africa's natural and cultural heritage, and in doing so, dynamically uses this heritage to create both medium- and long-term work and social benefits. The Department uses EPWP for the Environmental and

Policy	Purpose
	Culture Sector provide an opportunity to utilise public sector funding to reduce and alleviate unemployment
Regulations issued in terms of Section 27(2) of the Disaster Management Act (57/2002) by the Minister of Cooperative Governance and Traditional Affairs and amendments	The Regulations provides for steps necessary to prevent an escalation of the disaster, or to alleviate, contain and minimize the effects of the disaster.
Directions issued in terms of regulation 4(3), read with regulation 33a, of the regulations made under section 27(2) of the disaster management act, 2002 (act no. 57 of 2002).	The regulations provide for the reopening of schools and measures to address, prevent and combat the spread of covid-19 in the national Department of basic education, all provincial Departments of education, all education district offices and all schools in the republic of south Africa and for non-contact sport training and matches, non-contact sport-related activities and all arts and culture school-based activities in schools, may resume without any spectators.
Disaster Management Act: Directions Issued in terms of regulation 4(10) of the regulations made under section 27(2) of the Disaster Management Act, 2002 (Act no.57 of 2002)	The directions provide measures to address, prevent and combat the spread of Coronavirus COVID-19 in sport, arts and culture.

8. Organisational Structure



9. Entities reporting to the MEC

The information furnished in this section should correlate with information provided elsewhere in the annual report, for example, in the related party transactions disclosure note to the financial statements and the information on the entities.

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

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
Limpopo Arts and Culture Council	Northern Province Arts and Culture Council Act No.6 of 2000	Financial support for funding of activities	<ul style="list-style-type: none">• Provide, and encourage the provision of, opportunities for persons to practice the arts;• Promote the appreciation, understanding and enjoyment of the arts and the general application of the arts in the community;• Foster the expression of a national identity and consciousness by means of the arts;• to uphold and promote the right of any person to freedom in the practice of the arts;• to give the historically disadvantaged such additional help and resources as are required to give them greater access to the arts;• Address historical imbalances in the provision of infrastructure for the promotion of the arts;• Develop and promote the arts and to encourage excellence in regard to these.

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
Limpopo Provincial Language Committee	Pan South African Language Board (PANSALB) Act 59 of 1995 as amended by PANSALB Amendment Act of 1999 Use of Official Languages Act 12 of 2012	Financial support for funding of activities	<ul style="list-style-type: none"> • Make recommendations to the MEC and Legislature regarding any proposed existing legislation, practice and policy. • Advise the MEC on any other matter in or affecting the Province with regard to the official languages of the Province, especially the previously marginalized indigenous languages commonly used by communities in the Province.
Provincial Library and Information Services Board	Provincial Library and Information Services Act, No.7 of 2001	Financial support for funding of activities	<ul style="list-style-type: none"> • Advise the MEC on the formulation, development and implementation of a provincial policy for library information services (LIS). • Monitor rendering of LIS in terms of the Act and advise the MEC. • Advise the MEC on any matter the MEC may refer to the board or which in the opinion of the board shall be brought to the notice of the MEC.
Limpopo Heritage Resource Authority	National Heritage Resource Act 25 of 1999	Financial support for funding of activities	<ul style="list-style-type: none"> • Advise the MEC on the implementation of the Act or relevant provincial or municipal legislation. • Management of heritage resources at provincial level.

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
Limpopo Provincial Geographic Names Committee	South African geographical Names Act 118 Of 1998	Financial support for funding of activities	<ul style="list-style-type: none"> • Advising local authorities and working with them in ensuring that they apply the principles of the SAGNC to the names under their jurisdiction. • Make recommendations to the SAGNC on the names of geographical features that fall within its provincial boundaries. It should do preparatory work for the submission of names to the SAGNC and is responsible for seeing to it that local communities and other stakeholders are adequately consulted. • Liaises with the SAGNC on promoting research and ensuring that unrecorded names are collected.
Limpopo Province Archives Council	Provincial Archive Services Act, No.5 of 2001	Financial support for funding of activities	<ul style="list-style-type: none"> • Consult with and advise the MEC on any matter related to the operation of the Limpopo Provincial Archives and Records Services Act. • Advise and assist the Provincial Archivist in carrying out the objectives and functions of the Provincial Archives. • Promote the co-ordination of archival policy formulation and planning at provincial levels.

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
Moral Regeneration Movement	The Moral summit, 1998	Financial support for funding of activities	<ul style="list-style-type: none"> • Implement programmes aimed at combating moral degeneration. • Facilitating networking and partnerships with civil society organisations on moral regeneration • Promote local action and commitment from within the various communities of the Province at their various levels of existence and operation.



PART B:

PERFORMANCE INFORMATION



1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

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

Refer to page 258 of the Report of the Auditor-General, published as Part E: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

2.1.1 Programme 2: Cultural Affairs

In the year under review, in pursuant of promoting social cohesion and nation building, the Department implemented a total of twenty-six (26) social cohesion dialogues in communities with an aim of obtaining solutions of community challenges that hinder peace and safety in communities. The community dialogues were staged in the five districts in partnership with the local and district municipalities, Department of Social Development, South African Police Services and Traditional Authorities for the purpose to addressing root causes of hindrances to social cohesion.

The Mapungubwe Arts and Cultural programmes rolled out a total of nine (9) creative industry projects that managed to promote artists in the area of film and video, choral, comedy, theatre, authorship, audio visual, creative design, craft and instrumental music. The creative industry projects included the showcasing of theatre productions of Amagrootman , a show that won a standing ovation in the annual Grahamstown Arts Festival, and Beyond disability, a play that showcased the talent of the Disability sector.

The hosting of the three (3) national days, i.e., Freedom, Africa and Heritage days, managed to increase the number of people that participated in the arts, culture and heritage programmes in collaboration with other government entities, local and district municipalities. The hosting of the national days also opened platforms of participation and diverse cultural performance by artists which contribute to a social cohesive society.

The province boosted the hosting of the National Reconciliation Day in Vhembe District, Thohoyandou Municipality, where the diverse culture and heritage of the province was showcased to the country at large.

The programmes to train and capacitate artists to ensure excellence in the creative and cultural industry saw a total of one thousand seven hundred and ninety-two (1 792) artists being supported with capacity-building programmes. Out of the 1 789 artists, a total of 980 were women, 1 250 youth and 22 People with Disabilities. The Department strives to support and promote artists by creating a conducive environment for performance in district, provincial and national platforms. In the year under review, a total of five thousand and three hundred and thirty (5 330) artists were supported and promoted. The artists were supported and promoted during the hosting of various government programmes such as the national days creative industry projects, Mapungubwe Arts and Cultural programmes, and Ku luma vu kanyi activities.

In ensuring that the Limpopo Social Cohesion and Nation Building strategy, the Department implemented one of the key performance objectives of addressing Gender – Based Violence and Femicide in all five districts. The Department implemented twelve (12) GBVF campaigns through arts and culture activities to educate communities about the repercussions of the pandemic in hindering social cohesion and nation building. The Department supported the statutory bodies of LIHRA, LACC, Moral Regeneration Movement (MRM), Provincial Languages Committee, Library and Information Services Board, Limpopo Archives Council and Limpopo Geographical Names Committee (LGNC) as implementing agents to promote and oversee the arts, culture, heritage and languages in communities.

In preserving the heritage and culture of the society, the Department rolled – out the Ku luma Vukanyi programmes in line with the District Development Model by collaborating with the Traditional Authorities, Traditional Healers, and local and district municipalities. The collaborations also led to the collaboration of the Limpopo Economic Development Environmental and Tourism which assisted in using the programmes as build ups to the annual Marula Festival. In further promoting arts, culture and heritage in communities, the department supported and monitored the thirty-nine (39) community art centres in the five districts in collaboration with the Limpopo Arts and Culture council.

The Department rolled out Mapungubwe Arts and Culture programmes from the third quarter to the fourth quarter of the financial year with the purpose of ensuring that all districts benefit from the rich, artistic arts and cultural activities that is brought by the programme. The programme was used as a vehicle to grow and develop the multi – faceted arts and culture dimensions through the hosting of Mapungubwe Theatre Night Festival, Mapungubwe comedy Night, Mapungubwe Craft Market, Mapungubwe Film and Video Festival, Mapungubwe Arts and Cultural Festival and Mapungubwe Choral Festival. The programme integrated successfully sport and recreation with arts and culture by hosting the Mapungubwe Marathon and Mapungubwe Rugby Cup where the participation of the White, Indian and Coloured communities was increased. The Mapungubwe Youth and Diva Festival saw the programme attracting more than 2 500 young people who had access of the instrumental genre in a festival.

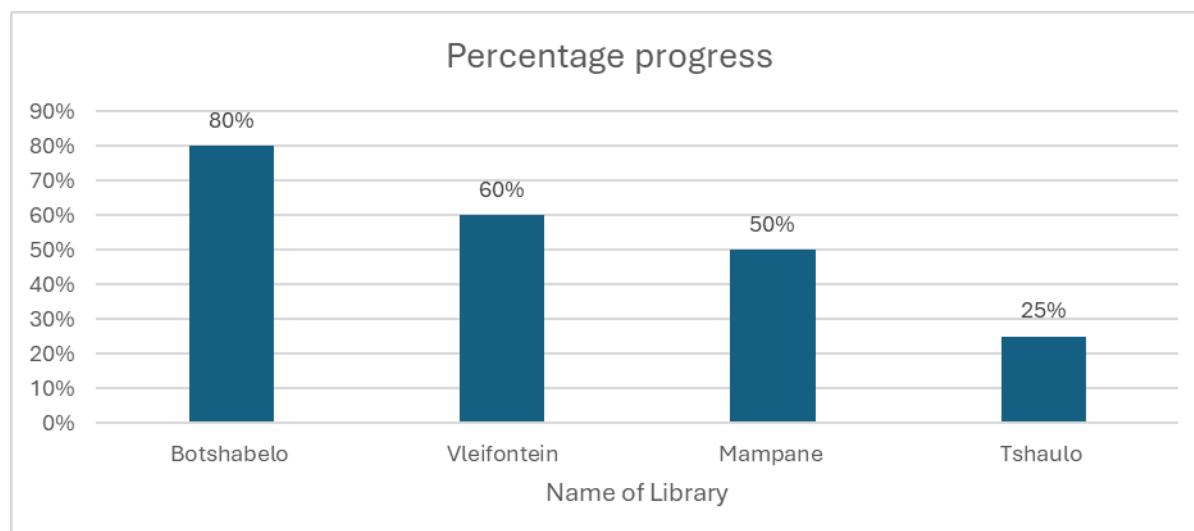
In ensuring that the citizens of Limpopo live cohesively, the promotion of national symbols is of pivotal importance. The Department rolled out a total of thirty (30) “*I am the flag campaigns*” in the five districts in partnership with the Department of Education. A total of one hundred and twenty-nine (129) work opportunities were created through the Expanded Public Works Programme in the general maintenance and cleaning of libraries and museums.

Languages is also a significant instrument in promoting social cohesion and nation building. In translating documents to various official languages, 100%, which are a total of thirty-five (35) of the documents received from client departments and other government entities were completed in the year under review. In promoting the speaking and preservation of indigenous languages in the province, a total of thirteen (13) multilingualism campaigns were implemented in the year in collaboration with government entities, local and district municipalities.

2.1.2 Programme 3: Library and Archives Services

The Department planned for practical completion of five (05) libraries, which are Mulamula, Vleifontein and Tshaulu in Vhembe District, Botshabelo in Waterberg District and Mampane in Sekhukhune District. Mulamula library is the only project that achieved practical completion as planned as at end of March 2024. In relation to the four (04) remaining libraries, the progress achieved at the end of the financial year is as depicted in the graph below:

Graph: percentage progress for new library under construction



The progress of Vleifontein, Mampane and Tshaulu encountered delays as contractors were only appointed in July 2023, site hand-over in August 2023 and due to slow performances by the contractors. In Botshabelo library, progress was delayed by numerous community unrests and disruptions that were encountered on site. The contractors have developed revised work schedules and cash flow projections to ensure the achievement of the practical completion in September 2024.

A total of thirty-seven, six hundred and three (37 603) library materials were procured in the year under review to ensure improvement and promotion of the culture of reading, writing, and learning in communities. Library materials furthermore contribute to the quality of research conducted by students and academics from various tertiary institutions in the province.

In promoting the usage of archive services in the province, the Department approved ten (10) record classification systems of various government entities, local and district municipalities. Furthermore, eight (8) records management trainings were conducted in

provincial government and local government entities. To preserve the rich history and heritage of the province through the living heritage sources, a total of fifteen (15) oral history interviews were conducted with traditional authorities, veterans and military veterans. A total of eight (8), public awareness campaigns on archives were also conducted in various schools in the districts to make an awareness to learners about the importance of archive and record management services.

Programme 4 : Sport and Recreation

In the 2023/24 financial year, the Department has managed to achieve 15 of 16 planned targets within Sport and Recreation programme. The Department supported two hundred and twenty-five (225) leagues. Five hundred and four (504) coaches and technical officials benefited from the sport development training programme. The Limpopo prestigious Annual Sport Awards event was televised for the first time on South African Broadcasting Corporation (SABC) on the 17 December 2023.

The department continued to collaborate with municipalities, local sport hubs, recreational clubs, and traditional authorities to stage Indigenous Games. The Limpopo Indigenous Games Team for the second year in succession obtained position two during the National Indigenous Games in Kwa-Zulu Natal where Limpopo Ncuva Team obtained position one again.

More people in Limpopo are gradually and increasingly participating in organised sport and active recreation events. In 2023/24 fifty-four thousand eight hundred and forty (54 840) people managed to participate in organised sport and active recreation events.

The department hosted annual national youth camp attended by one hundred and twenty (120) participants as planned. The objective of the youth camp was to develop their competences in nation building, social cohesion, conflict resolution and transformation. They also learned how to establish a dialogue with young people coming from their districts and increase their competences in the role of multipliers and peer leaders by implementing peace building activities with young people of different ethnic groups.

In sport sub-programme, one thousand (1 022) athletes were supported by Limpopo Sports Academy through Life Skills, medical, conditioning and fitness. The Department

continued to provide athletes with appropriate sporting attire as per prescribed norms and standards. A total of eight hundred and ninety-nine (899) schools, hubs and clubs were provided with sport attire/equipment.

The Department in collaboration with Basic Education hosted and supported twenty-five thousand eight hundred and eight-nine (25 889) learners who participated at the school sport programmes at the district level. Seven thousand three hundred and seven (7 307) learners who participated at provincial level and one thousand thirty-five (1 035) at national School Sport games. This was achieved from participating in fourteen (14) sporting different codes, and four (4) indigenous games.

During the year under review, the department has successfully delivered school sport service through the nineteen (19) School Sport Structures which were supported during the Autumn, Winter, and the Summer Competitions. To heighten the degree of competence in the implementation of school sport programmes, one hundred and six (106) people inclusive of educators and volunteers were trained to deliver School Sport programme.

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
Provision of library materials to public libraries	101 public libraries	29 153 library materials purchased	85 000 library materials purchased	37 448 library books were purchased
	101 public libraries	125 Public libraries within nine (9) months	125 public libraries within nine (9) months	17 267 number of books were distributed to 90 libraries within costs.
Provision of library infrastructure	Seleteng, Runnymede, Mavalani and Mulamula community members.	Construction of three libraries achieved and five (5) in progress	5 libraries achieving practical completion by 2025	1 library (Mulamula) achieved practical completion

Main services	Beneficiaries	Current/actual standard of service	Desired standard of service	Actual achievement
Promote and develop sport and recreation	Learners Community members Coaches Administrators Hubs Schools	57 169 people, including learners participated in sport and recreation events	255 000 people actively participating in sport and recreation	80 729 people, including learners participated in sport and recreation activities

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

Current/actual arrangements	Desired arrangements	Actual achievements
Provide new library materials in various formats	Provide new library materials in various formats	22 642 of 37 448 library books acquired were as follows: <ul style="list-style-type: none"> • 2 213 in IsiNdebele, • 5 710 in Xitsonga, • 8 434 in Sepedi, • 2 263 in Setswana and • 1 197 in Tshivenda, • 40 in IsiZulu
Libraries open at times of maximum convenience to users	Libraries opened at times of maximum convenience to those who live, work and study in the community	Eight (8) Libraries libraries (Makhado in Vhembe, Mankweng, Seshego and Polokwane in Capricorn District and Jane Furse, Burgersfort, Groblersdal, Phatantswana, in Sekhukhune District are opened during the weekend, 7h30 to 16h30 only.
Newly built libraries accessible within a journey by private vehicle of about 15 minutes	Newly built libraries accessible within a journey by private vehicle of about 15 minutes	Libraries are accessible within a journey of 15 minutes
Provide mass-based sport and recreation activities through the hub system	Provide sport and recreation activities in 71 hubs	Sport and recreation activities were provided in 100 hubs inclusive of satellites to make it possible for indigenous games activities like Ncuba, Big walks, youth camp, recreation, leagues walks.

Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
<p>Information will reach all beneficiaries through IGR , meetings and departmental website</p>	<p>Information will reach all beneficiaries through IGR , meetings and departmental website, social media platforms</p>	<p>Information on upcoming & celebrated events such as Literacy, awareness programmes, advertised posts were communicated to beneficiaries though social media platforms like Departmental Facebook ,meetings and through IGR.</p> <p>Information on programme plans , projects and key activities, performance and evaluations were provided to beneficiaries through IGR meeting, departmental website.</p> <p>Three (3) IGR meetings and four (4) Joint Task Team Meeting to plan for Sport and Recreation.</p> <p>Information was provided during IGR meeting on library plans and performance progress and evaluation.</p> <p>The departmental website is being updated on weekly basis.</p> <p>The departmental social media platforms are updated on weekly basis.</p>

Complaints mechanism

Current/actual mechanism	complaints	Desired mechanism	complaints	Actual achievements
Departmental suggestion boxes/complaints registers in all service points		Departmental suggestion boxes/complaints register in all service points		Suggestion boxes monitored in Capricorn, Vhembe, and Mopani District.
All complaints registered ,investigated and resolved within 25 days		All complaints registered ,investigated and resolved within 25 days		Two (2) complaints received were investigated and one resolved within the prescribed 25 days.
Approved customer complaints and compliment policy		Complaints management procedure,		Approved complaint Management procedure is in place.
Employees training on customer care		Presidential hotline,		No complaints received through the presidential hotline.
		Display of departmental service charter/standards in all facilities,		Service Charter approved and summary, distributed to all employees.
		Employees training on customer care,		
		Analyse and provide feedback on registered customers complaints.		

2.3 Organisational environment

The Departmental is implementing the reviewed organisational structure which is aligned to the core mandates and support functions of the Department. This will assist the Department in improving on its key mandates and service delivery processes. The Department has a total workforce of 458 employees in its establishment, which includes library posts that are permanent. There is also a total of 197 employees ,appointed additional to the establishment by contract workers appointed through the Community Library Services and Mass Participation and Sport Development Grant and EPWP Integrated Grant. Through the three grants, the Department is able to strengthen its capacity to deliver on sport, recreation, and library services and enhance compliance to Occupational Health and Safety Act.

The Department human resource strategic objectives contained in the Human Resource Plan include Organizational Development, Human Resource Practices and Administration Services, Employee Health and Wellness (EHW) Services and the Ethics, Values, Employee and Labour Relations.

The Departmental ICT focus on providing continuous ICT support services which include the management of SITA services. The Department is continuously monitoring the network connectivity including Wi-Fi for all sites connected to the Government network and public libraries which are not connected to a government network.

In the 2023/2024 financial year, the Department has managed to achieve planned targets within Communication and information Technology Unit. The Department is implementing an approved ICT Strategic Plan. All in one PC rollout and Installation of Network infrastructure and connectivity in Public Libraries is ongoing. The Department has achieved and implemented the following: 35 Laptops, 45 All in one PC, Leasing of multi-functional photo copier, Implementation of VOIP solution, implementation of Electronic signature, and implementation of EDD pay slip system. The Department will be implementing E-Leave management, E-Recruitment system, Content Management system and PMDS system through provincial e- governance strategy.

The department has seen great improvements in terms of financial performance and compliance with laws and regulations. This attests to the mechanism and internal controls implemented by management to strengthen the control environment.

Unwanted expenditure has significantly reduced by at least 31% compared to 2022/23 financial year, among other things this suggests more funds are diverted towards the intended service delivery programs.

The budget cuts of approximately R13.626 million during the year under review and R34.185 million over the 2024 MTEF poses a serious financial threat in terms of rolling mass sport participation programs and community library services.

2.4 Key policy developments and legislative changes

There were no key policy changes during the year under review.

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The Department impact statement contained in the Strategic Plan 2020-2025

Impact statement: A socially cohesive, active, and united province by 2030

Outcomes: Good governance

Increased participation in social cohesion programmes

Improved access to library and information services

Increased participation in sport and recreation

Outcome: Good governance

The Department has set a five-year target of achieving clean audit. The Department has achieved an unqualified opinion with no material findings during the 4th year of the Strategic Plan.

Outcome: *Increased participation in social cohesion programmes* (Progress against target of 6 301 from baseline of 3 994). The Department has exceeded the 5-year target of 6 301 by 44% (14, 223).

Outcome : *Improved access to library and information services* (Progress against target of 8). Practical completion of four (4) Libraries is achieved. Construction of 4 new libraries at Botshabelo , Vleifontein, Mampane and Tshaulu is in progress.

Outcome: *Increased participation in sport and recreation* (Progress from 367 218 baseline to 685 460). The Department achievement has achieved 26% (178,385) towards the five-year target of 685 460.

The Department has revised the five-year targets for the outcomes indicated in the table below:

MTSF priority	Social cohesion and safer communities		
Outcome	Outcome indicators	Baseline	Revised Five-year target
Increased participation in social cohesion programmes.	Number of participants in social cohesion programmes.	3994	6 301
Increased participation in sport and recreation	Number of people actively participating in organised sport and active recreation events	367 218	685 460

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 Programme 1: Administration

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

Sub-programme

The programme has the following sub-programmes:

- Office of the MEC
- Corporate Services

Purpose

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

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

Institutional outcome: Good Governance.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The programme administration achieved four of five planned targets. Through the implementation of planned skills development interventions, 218 officials were trained, of which 134 were women, 85 youth and three (3) were Persons with Disabilities. Included in the training interventions is training for Senior Management Service members on Business Continuity implemented to enhance business continuity governance within the Department. The Department implemented capacity building initiatives which led to provision of work opportunity to 49 learners and provision and maintenance of bursary to 18 employees. The Department successfully conducted workshops on GBVF focusing on diversity of issues, including Gender equality.

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

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

Table 2.4.4.2: Report against the originally tabled Annual Performance Plan

Programme / Sub-programme: Administration								
Outcome	Output	Output indicator	Audited actual performance 2021/2022	Audited actual performance 2022/2023	Planned Actual Target 2023/24	Actual achievement 2023/2024	Deviation from planned target to actual achievement 2023/2024	Reasons for deviations
Good governance	Timeous payment of supplier valid invoices	Percentage of valid invoices paid within 30 days	99%	99,9%	100%	99.5%	-0,5	The unforeseen shifting of the first disbursement run for the Province and bank account closure negatively affected the processing of three (3) invoices, as a consequence they were paid outside

Programme / Sub-programme: Administration								
Outcome	Output	Output indicator	Audited actual performance 2021/2022	Audited actual performance 2022/2023	Planned Actual Target 2023/24	Actual achievement 2023/2024	Deviation from planned target to actual achievement 2023/2024	Reasons for deviations
								the prescribed 30 days.
	Skills development interventions implemented	Number of skills development interventions implemented	10	18	22	22	0	None
	Capacity building programmes implemented	Number of capacity building programmes implemented	3	2	2	2	0	None
	Health and wellness programmes implemented	Number of employee health and wellness programmes implemented	7	6	6	6	0	None

Programme / Sub-programme: Administration								
Outcome	Output	Output indicator	Audited actual performance 2021/2022	Audited actual performance 2022/2023	Planned Actual Target 2023/24	Actual achievement 2023/2024	Deviation from planned target to actual achievement 2023/2024	Reasons for deviations
	GBVF workshop conducted in the workplace	Number of GBVF workshops conducted	Not measured	6	6	6	0	None

Linking performance with budgets

The Administration programme which includes the Office of the MEC, Office of the HOD and Corporate Services spent R181.227 million which represents 100% of the allocated budget of R181.706 million in the 2023/24 financial year as compared to 99% spent of the allocated budget of the 2022/23 financial year.

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
MEC's Office	9 584	9 526	57	9 549	8 921	628
Corporate services	172 122	171 691	431	193 957	193 687	270
Total	181 706	181 218	488	203 506	202 608	898

Strategy to overcome areas of under performance

<u>Output indicator</u>	<u>Strategy to overcome areas of under performance</u>
Percentage of valid invoices paid within 30 days	<ul style="list-style-type: none"> The Department will continue to reject payments that do not meet the minimum requirements of a valid payment or claim.

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

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

4.2 Programme 2: Cultural Affairs

Purpose: The main objective of this programme is to promote culture, conserve and manage the cultural, historical assets and resources of the province by rendering various services.

Sub-programmes

The programme consists of the following sub-programmes:

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

Purpose:

Management: Provide strategic managerial direction to Cultural Affairs

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

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

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

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

Institutional outcome: Increased participation in social cohesion programmes.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

Cultural Affairs is implementing programmes aimed at fostering social cohesion and nation building. Taking into cognisance of the diverse culture of the Province, in the year under review, the Department rolled out programmes that are geared promoting social and inter-ethnic integration through the hosting of celebrations of the Freedom Day, Africa Day and Heritage Day. Furthermore, in transforming and uniting communities, the Department hosted twenty-six (26) community dialogues that focused on promotion of non – racialism, non – tribalism and cultural tolerance.

In order to address social divisions and exclusions, thirteen (13) multilingualism campaigns, including promotion of the South African Sign Language were hosted. In fostering constitutional values in communities, a total number of thirty (30) schools were reached to promote the national symbols amongst the youth. The hosting of Mapungubwe Arts and Cultural and Ku luma Vukanyi programmes in the five districts to promote and preserve culture and heritage, enables the communities to share safer and common spaces across ethnic divide.

In creating equal opportunities in the creative economy, a total of one thousand, one – hundred and seventy-two (1 792) Arts and Literary Practitioners benefited from capacity building programmes to ensure a sustained creative and cultural industry. Artists received an opportunity to be developed and promoted in nine (9) creative industry projects that also had a potential of direct and indirect job opportunities. In accelerating the economic growth in the creative industry, the Department used the EPWP integrated grant to contribute to job opportunities in the maintenance of museums, archives and libraries.

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

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

Table 2.4.4.2: Report against the originally tabled Annual Performance Plan

Programme / Sub-programme: Cultural Affairs								
Outcome	Output	Output indicator	Audited actual performance 2021/2022	Audited actual performance 2022/23	Planned Annual Target 2023/2024	Actual achievement 2023/2024	Deviation from planned target to actual achievement 2023/2024	Reasons for deviations
Increased participation in social cohesion programmes	Sub-programme: Arts and Culture							
	National days celebrated	Number of national days hosted	3	3	3	3	0	None
	social cohesion and nation building programmes organised	Number of social cohesion and nation building programmes organised	3	2	3	3	0	None
	Community conversations/ dialogue programmes implemented	Number of community conversation s\ dialogues implemented to foster social interaction per year	8	26	26	26	0	None

Programme / Sub-programme: Cultural Affairs								
Outcome	Output	Output indicator	Audited actual performance 2021/2022	Audited actual performance 2022/23	Planned Annual Target 2023/2024	Actual achievement 2023/2024	Deviation from planned target to actual achievement 2023/2024	Reasons for deviations
	Statutory and non-statutory bodies supported	Number of statutory and non-statutory bodies supported*	2	5	7	7	0	None
	Building capabilities	Number of practitioners benefiting from capacity building opportunities	1 523	1 296	1 200	1 789	+589	More were trained in Film and Video and Choral during Mapungubwe Film and Choral festivals as it was a new genre for participation in Mapungubwe Arts and culture programme .
	Artists promoted	Number of artists promoted	2 677	1 368	2 500	5 330	+2 830	The groups that

Programme / Sub-programme: Cultural Affairs								
Outcome	Output	Output indicator	Audited actual performance 2021/2022	Audited actual performance 2022/23	Planned Annual Target 2023/2024	Actual achievement 2023/2024	Deviation from planned target to actual achievement 2023/2024	Reasons for deviations
								performed during the national significant days and social cohesion events had more participants per group.
	Creative industries supported	Number of projects in the creative industries supported.	Not measured	10	8	9	+1	Additional one creative industry (choral) was supported as part of Mapungubwe Arts and Cultural programme.
	GBVF awareness campaigns implemented	Number of GBVF awareness	Not measured	13	12	12	0	None

Programme / Sub-programme: Cultural Affairs								
Outcome	Output	Output indicator	Audited actual performance 2021/2022	Audited actual performance 2022/23	Planned Annual Target 2023/2024	Actual achievement 2023/2024	Deviation from planned target to actual achievement 2023/2024	Reasons for deviations
		campaigns implemented						
	Construction for the Provincial Theatre	Percentage Provincial Theatre construction	Not measured	Not measured	25% construction	3% construction	-22%	The extension of the advert to appoint a contractor led to the conclusion of appointment in November 2023. This led to the site permit being approved on 06 February 2024 and the site handover was done on 08 February 2024.
	Community Arts development programme	Number of Community Arts Centers implementing Arts and	Not measures	Not measured	39	39	0	None

Programme / Sub-programme: Cultural Affairs								
Outcome	Output	Output indicator	Audited actual performance 2021/2022	Audited actual performance 2022/23	Planned Annual Target 2023/2024	Actual achievement 2023/2024	Deviation from planned target to actual achievement 2023/2024	Reasons for deviations
		Culture programmes						
Increased participation in social cohesion programmes	Sub-programme: Museum Services							
	Provincial museums infrastructure upgraded	Percentage completion of museum infrastructure upgraded **	71%	97%	100%: practical completion	100%: practical completion achieved	0	None
	Job opportunities created through arts, culture, and heritage infrastructure programmes	Number of job opportunities created through arts, culture, and heritage programmes	55	73	126	129	+3	Three (3) EPWP job opportunities were created to assist with general maintenance within Library and Archives services.
Increased participation in social	Sub-programme: Heritage Resource Services							
	Public awareness	Number of public	11	25	30	30	0	None

Programme / Sub-programme: Cultural Affairs								
Outcome	Output	Output indicator	Audited actual performance 2021/2022	Audited actual performance 2022/23	Planned Annual Target 2023/2024	Actual achievement 2023/2024	Deviation from planned target to actual achievement 2023/2024	Reasons for deviations
cohesion programmes	activations on the “I am the flag” conducted	awareness activations on the “I am the flag ”						
Increased participation in social cohesion programmes	Sub-programme: Language Services							
	Promoted indigenous languages	Number of multilingualism promotion campaigns hosted	7	7	7	13	+6	Additional multilingualism promotions were done during significant days and requests through other government departments.
	Official languages promoted and developed	% of documents received that are translated and edited	100%	100%	100%	100%	0	None

*The indicator was measured as “Number of statutory bodies supported”/ “Number of language coordinating structures supported”.

**The indicator on Percentage completion of museum infrastructure upgraded “was measured as “Number of provincial museums infrastructure upgraded and maintained”.

Linking performance with budgets

Cultural Affairs programme spent R111.145 million or 98% of the allocated budget of R113.136 million in the 2023/24 financial year as compared to 95% spent of the allocated budget of the 2022/23 financial year.

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
Management	2 087	2 052	35	1 909	1 860	49
Arts and Culture	75 167	74 555	612	35 078	33 616	1 462
Museum and Heritage	22 370	21 503	867	26 515	24 730	1 785
Language Services	13 512	13 035	477	9 748	9 632	116
Total	113 136	111 145	1 991	73 250	69 838	3 412

Strategy to overcome areas of under performance

Output indicator	Strategy to overcome areas of under performance
Percentage Provincial Theatre construction	<p>The contractor has been appointed and construction has commenced. 40% construction is envisaged to be achieved by 31 March 2025 and practical completion by March 2026.</p> <p>The construction work schedule and cash flow projections will be monitored to ensure construction milestones are achieved within stipulated time frames.</p>

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

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

- Number of community conversations\ dialogues implemented to foster social interaction per year
- Number of public awareness activations on the “I am the flag ”

4.3 Programme 3: Library and Archives Services

Purpose: Assist local authorities in rendering of public library services and providing of an archive service in the province. The programme consists of the following sub – programmes:

Sub-programmes

The programme has the following sub-programmes:

- Management
- Library Services
- Archives

Sub- programme Purpose:

Management: Providing strategic managerial direction to library service.

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

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

Institutional outcome: Improved access to library and information services

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The construction of libraries is an investment in the development of the citizens' skills, education and capabilities. The Mulamula Library has reached a practical completion. The completed library will serve as a safer space through the joint rolling out of literacy and library outreach programmes that will benefit all members of the society, especially children, women and the disabled. The libraries that are to be completed will become a beacon of hope for the community in the promotion of the culture of reading and learning.

The purchase of library materials of thirty-seven thousand, four hundred and forty-eight (37 448) contributed to the outcome of improved access to library and information services in communities. The access to library materials by members of the society are made up of youth, women, disabilities, and the entire society who benefits from the library and information services. The books purchased are a pivotal instrument in promoting the access and preservation of indigenous languages spoken in the province.

The eight (08) archive awareness programmes conducted in schools and more than five thousand (5 000) learners benefited. The Archives awareness programmes strive to raise the importance of record keeping and preservation of documents by government departments and other key stakeholders. The successful rollout of the fifteen (15) oral history programmes collected stories and rich journeys of the military veterans and traditional authorities who are living treasures of the province. The history is recorded and archived in the Provincial Archive for current and future generations.

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

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



Table 2.4.4.2: Report against the originally tabled Annual Performance Plan

Programme / Sub-programme: Library and Archives Services								
Outcome	Output	Output Indicator	Audited Actual Performance 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
Improved access to library and information services	Sub-programme: Library Services							
	New libraries established	Number of libraries established per year ***	3 (Seleteng, Runnymede and Mavalani achieved practical completion and Mulamula 64% construction progress)	4 (0%-25%) Botshabelo = 18% Vleifontein = 7,3% Sekhukhune = 5,3% Tshaulu = 5,2%	5 achieving practical completion	1 (Mulamula achieved practical completion)	-4	The contractors for Tshaulu, Mampane and Vleifontein libraries were appointed in July 2023 and site handover done in August 2023 as the previous contractors were terminated due to slow performance. Progress made is as follows: Vleifontein: 60% Mampane : 50% Tshaulu: 25%

Programme / Sub-programme: Library and Archives Services								
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
								Botshabelo Library is at 80% against 90 %due to continuous delays by numerous community disruptions.
	Purchased items for library materials	Number of library materials purchased	20 958	29 153	25 000	37 603	+12 603	Increase in the quantity of books resulted from lower prices of books.
Improved access to library and information services	Sub-programme: Archives							
	Record classification systems approved	Number of record classification systems approved	8	13	10	10	0	None
	Archive and records training conducted	Number of archive records training conducted	5	8	8	8	0	None

Programme / Sub-programme: Library and Archives Services								
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
	Oral history projects undertaken	Number of oral history projects undertaken	6	6	15	15	0	None
	Awareness programmes in archives conducted	Number of public awareness programmes conducted in archives	Not measured	7	8	8	0	None

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

Linking performance with budget

Library and Archives Services spent R231.954 million or 95% of the allocated budget of R245.008 million in the 2023/24 financial year as compared to 83% spent of the allocated budget of the 2022/23 financial year. The under expenditure was mainly under payments for capital assets. The progress of the construction of the three (03) new libraries, Tshaulu, Vleifontein and Mampane were as a result of the appointment of the new contractors in July 2023 and site handover only been done in August 2023 as the previous contractors were terminated due to slow performance. Botshabelo library experienced delays due to community unrests which crippled physical construction progress in comparisons to the construction's milestones and cashflow projects.

The Department has already requested a rollover of R11.305 million under the Community Library Services Grant.

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
Library services	235 610	223 290	12 320	183 751	152 071	31 680
Archives services	9 398	8 664	734	6 675	6 311	364
Total	245 008	231 954	13 054	190 426	158 382	32 044

Strategy to overcome areas of under performance

<u>Output indicator</u>	<u>Strategy to overcome areas of under performance</u>
Number of libraries established per year	<ul style="list-style-type: none"> Contractors' catch-up plans with cash-flow projections were developed to ensure practical completion by end September 2024. Monitoring of the contractors' work schedules and cash flow projects will be done jointly with the implementing agent on monthly basis.

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

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

- Number of libraries established per year
- Number of public awareness programmes conducted in archives

4.4 Programme 4: Sport and Recreation

Purpose:

- The programme provides support to provincial sport associations and other relevant bodies to stimulate the development of sport.
- Formulate inputs regarding sport policy and promote sport programmes.
- Stimulate and present capacity building programmes.
- Control, promote and develop the provincial sport academy.
- Develop and contribute towards sport marketing strategies.
- Facilitate development of facilities with a view to improving life of the disadvantaged and promote and develop sport tourism through major events.

Sub-programmes

The Programme has the following sub-programmes

- Management
- Sport
- Recreation
- School Sport

Sub- programme' s purpose

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

Sport:

- Provide support to provincial sport associations and other relevant bodies to stimulate the development of sport
- Formulate inputs regarding sport policy and promote sport programmes.
- Stimulate and present capacity building programmes
- Control, promote, and develop the provincial sport academy.
- Develop and contribute towards sport marketing strategies
- Facilitate development of facilities with a view to improving life of the disadvantaged
- Promote and develop sport tourism through major event

Recreation:

- Provide financial assistance to sport federations for development programmes and special incentives to sport people from the province. Manage and present specific development programmes.
- Provide support to recreation bodies for specific development purposes

- Use sport and recreation to address the HIV/AIDS pandemic
- Introduce activities to promote and encourage an active and healthy lifestyle

School Sport:

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

Institutional outcome: Increased participation in sport and recreation

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

The programme is contributing to revised MTSF 2019-2024 priority 6 :Social Cohesion and Safe Communities as well as priority seven (7) of the Limpopo Development Plan (LDP) 2020-2025 which is focused on strengthening social cohesion.

To contribute to MTSF and LDP priorities the Department implemented various programmes and activities aimed at promoting social cohesion through increased interaction across space and class. The reported participants in organised sport and recreation activities, twenty-nine thousand two hundred and seven (29 207) were females, sixteen thousand and one hundred and thirty six (16 136) were youth, ten(10) were non-binary and four hundred and fifty nine (459) were people with disabilities and one thousand eight hundred and ninety two (1 892) children.

The Department further provided opportunity for six thousand two hundred and thirty-one (6 231) elderly people, one thousand six hundred and forty-eight (1 648) people living with disability to participate in sport and recreation events in the year under review.

The Department in promoting LDP 2020-2025 priority 3 on provision of quality education linked to Revised MTSF on Education, Skills has ensured participation of fifty-four thousand eight hundred and forty (54 840) learners from primary and secondary at district level in school sport programmes. The learners participated, twelve thousand nine hundred and seventy-six (12 976) were females and twenty four

thousand one hundred and seventy nine (24 179) were youth and people with disabilities were seventy five (75).

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

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



Table 2.4.4.2: Report against the originally tabled Annual Performance Plan

Programme / Sub-programme: Sport and Recreation								
Outcome	Output	Output indicator	Audited Actual Performance 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
Increased participation in sport and recreation	Sub-programme: Sport							
	Athletes supported by sport academies	Number of athletes supported by the sports academies	500	501	1 000	1 022	+22	The increase was due to the provision of medical intervention to athletes during the National School Sport Summer Games
	Sport academies supported	Number of sport academies supported	6	6	6	6	0	None
	People trained to deliver sport academies	Number of people trained to deliver on academy programmes	50	40	100	100	0	None

Programme / Sub-programme: Sport and Recreation								
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
	Sport focus Schools Supported	Number of sport focus schools supported through the academy	5	2	5	5	0	None
	People trained as part of club development programme	Number of people trained to deliver club development	598	723	500	504	+4	Additional people trained were as a result of the requests from federations
	Leagues supported	Number of leagues supported	Not measured	233	223	225	+2	Additional leagues were supported due federation request.
	Provincial programmes implemented	Number of provincial programmes implemented	1	1	1	1	0	None
Increased participation in sport and recreation	Sub-programme: Recreation							
	Schools, hubs and clubs	Number of schools, hubs and clubs	518	987	900	899	-1	One club was not provided as they did not

Programme / Sub-programme: Sport and Recreation								
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
	provided with equipment's and/or attire as per norms and standards	provided with equipment and/or attire as per the established norms and standards						participate in the league.
	Participation in sport and recreation promoted	Number of people actively participating in organised sport and active recreation events.	27 054	43 033	50 000	54 840	+4 840	The number increased due to huge turnover during the Run4 Cancer Marathon, and during local league games and elderly games
	Annual Youth Camp attended	Number of learners/ youths attending the youth camp	Not measured	120	120	120	0	None
	Indigenous games clubs	Number of indigenous games clubs	28	220	220	235	+15	More clubs supported in preparation for 2023 National

Programme / Sub-programme: Sport and Recreation								
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
	Supported per code	supported per code						Games to broaden the selection base.
Increased participation in sport and recreation	Sub-programme: School Sport							
	Participation in district, provincial, national school sport tournaments promoted	Number of learners participating at the district school sport tournaments	10 309	14 136	25 000	25 889	+889	The number increased due expansion of districts by Department of Education which resulted in the participation of more athletes
		Number of learners participating in school sport tournaments at a provincial level	3 358	5 715	6 525	7 307	+782	The number increased due expansion of districts by Department of Education which resulted in the participation of more athletes

Programme / Sub-programme: Sport and Recreation								
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
	Talented athletes developed	Number of learners participating in the national school sport championships	424	530	1 033	1 035	+2	Additional learners met qualifying times to participate in the national athletics championships
	School sport structures supported	Number of school sport structures supported	19	19	19	19	0	None
	People trained to develop school sport	Number of people trained to deliver school sport	494	949	106	106	0	None

Linking performance with budgets

Sport and Recreation programme spent R101.451 million or 100% of the allocated budget of R101.699 million in the 2023/24 financial year as compared to 98% spent of the allocated budget of the 2022/23 financial year.

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
Management	291	286	5	255	-	255
Sport	13 046	12 931	115	7 219	6 896	323
School Sport	88 362	88 234	128	75 173	74 243	930
Total	101 699	101 451	248	82 647	81 139	1 508

Strategy to overcome areas of under performance

<u>Output indicator</u>	<u>Strategy to overcome areas of under performance</u>
Number of schools, hubs and clubs provided with equipment and/or attire as per the established norms and standards.	Encourage more clubs to participate in the leagues.

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

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

- Number of schools, hubs and clubs provided with equipment and/or attire as per the established norms and standards
- Number of athletes supported by the sports academies
- Number of learners participating at the district school sport tournaments

5. TRANSFER PAYMENTS

5.1. Transfer payments to public entities

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

5.2. Transfer payments to all organisations other than public entities

The table below reflects the transfer payments made for the period 1 April 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
Limpopo Sport Confederation	Statutory body	Admin costs and support to sport federations	Yes	2 451	2 451	None
Limpopo Academy of Sports	Statutory body	Administrative costs and support to athletes	Yes	6 526	6 526	None
Limpopo Geographical Names Committee	Statutory body	Admin costs	Yes	1 000	1 000	None
Limpopo Moral Regeneration Movement	Non-statutory body	Admin costs	Yes	250	250	None
Limpopo Arts and Culture Council	Statutory body	Admin costs	Yes	1 000	1 000	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
Limpopo Heritage and Resource Authority	Statutory Body	Admin costs	Yes	1 000	881	Site visits for Projects for assessment rescheduled to new financial year
South African Library for the Blind	Agency of the National Department of Sport, Arts and Culture	Admin costs	Yes	200	168	Claims and payments for March could not be finalised since the last meeting took place on 28 March 2024.
Limpopo Library Board	Agency of the National Department of Sport, Arts and Culture	Admin costs	Yes	250	209	The remaining amount was set aside for payment of preparation of the financial statements
Limpopo Archives Council	Statutory body	Admin costs	Yes	250	209	The remaining amount was set aside for payment of preparation of

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
						the financial statements

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
None	None	None	None	None

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid

- There were no conditional grant and earmarked funds paid by the department.

6.2. Conditional grants and earmarked funds received

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

- Conditional Grant 1: Community Library Services Grant

Department who transferred the grant	National Department of Sport, Arts and Culture
Purpose of the grant	To transform urban and rural community library infrastructure, facilities and services (primarily targeting previously disadvantaged communities) through a recapitalised programme at provincial level in support of local government and national initiatives

Expected outputs of the grant	<ul style="list-style-type: none"> • 5 new libraries established • 38 existing library structures maintained • 101 Library information technology infrastructure and systems software installed and maintained in the province • (Internet, ICT, Equipment, Printing solutions, Security Systems, Data lines, Microsoft Licenses, SABINET, • SLIMS and Network & cabling) • 25 000 library materials procured • 1 resources subscription • 6 identified libraries provided with specialised stationery • 7 new services established for the visually impaired at identified community libraries • 1 eResources subscriptions • 17 Existing services maintained for the visually impaired at community libraries • 7 new services established for the visually impaired at identified community libraries • 6 identified libraries provided with specialised stationery • 199 existing staff contracts maintained at public libraries • 13 existing staff contracts maintained at head office • 8 training programmes provided to library staff. <ul style="list-style-type: none"> - Soft Skill - Library Marketing - Communications techniques for LIS workers - Collection Development - Records Management - Shelving and shelve reading - RDA and MARC 21 - Library Disaster Management • 4 workshops, conferences planned
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	<ul style="list-style-type: none"> • 4 library awareness programmes conducted • 4 literacy programmes implemented • 6 book clubs supported • 18 libraries supported with payment of electricity • 4 libraries receiving new furniture • 360 monitoring visits conducted by province to municipalities • 4 consultative meetings held between province and municipalities • 6 consultative meetings held between province and municipalities
Actual outputs achieved	<ul style="list-style-type: none"> • One (1) new library established • One (1) existing library structure maintained • 106 Library information technology infrastructure and systems software installed and maintained in the province <ul style="list-style-type: none"> - Internet:106 - ICT Equipment / hardware equipment : 45 - Printing solutions:86 - Security Systems:12 new installations • Security Systems: 61 maintained <ul style="list-style-type: none"> - Data line:0 - Microsoft Licenses:1 - SITA:1 - SABINET:1 - SLIMS Network & cabling:20 • 37 448 library materials procured • Maintenance of 25 libraries commenced • 1 resources subscription • 6 identified libraries provided with specialised stationery • 0 new services established for the visually impaired at identified community libraries.

	<ul style="list-style-type: none"> • 1 eResources subscriptions • 19 Existing services maintained for the visually impaired at community libraries • 6 identified libraries provided with specialised stationery • 209 existing staff contracts maintained at public libraries • 0 existing staff contracts maintained at head office • 6 training programmes provided to library staff • One (1) conference attended • 31 library awareness programmes conducted • 21 literacy programmes implemented • 6 book clubs supported • 19 libraries supported with payment of electricity • 7 libraries received new furniture385 monitoring visits conducted by province to municipalities • 3 consultative meetings held between province and municipalities • 8 consultative meetings held between National and province and municipalities
Amount per amended DORA	R 166 685
Amount received (R'000)	R 166, 685
Reasons if amount as per DORA was not received	The department has received all the appropriated funds
Amount spent by the department (R'000)	R154 472
Reasons for the funds unspent by the entity	<p>The contractors for Tshaulu, Mampane and Vleifontein libraries were appointed in July 2023 and site handover done in August 2023 as the previous contractors were terminated due to slow performance.</p> <p>Progress made is as follows:</p> <p>Vleifontein: 60%</p> <p>Mampane : 50%</p> <p>Tshaulu: 25%</p>

	Botshabelo Library is at 80% against 90 %due to continuous delays by numerous community disruptions.
Reasons for deviations on performance	The contractors for Tshaulu, Mampane and Vleifontein libraries were appointed in July 2023 and site handover done in August 2023 as the previous contractors were terminated due to slow performance. Botshabelo Library is at 80% against 90 %due to continuous delays by numerous community disruptions.
Measures taken to improve performance	New contractors were appointed in July 2023 to ensure that the construction for the three(03) libraries continues . The implementing agent appointed a social facilitation team to address the community disruptions experienced at Botshabelo library. Monthly infrastructure meetings held with implementing agents.
Monitoring mechanism by the receiving department	Quarterly meetings. Monthly and quarterly reports. Grant Annual Evaluation report.

- *Conditional Grant 2: Mass Participation and Sport Development Grant*

Department who transferred the grant	National Department of Sport, Arts and Culture
Purpose of the grant	<ul style="list-style-type: none"> • To facilitate sport and active recreation participation and empowerment in partnership with relevant stakeholders.
Actual outputs achieved	<ul style="list-style-type: none"> • Community Sport Active Recreation <ul style="list-style-type: none"> • 100 hubs provided with equipment and/or attire • 47 Active Recreation coordinators remunerated • 120 learners attending the NYC • 100 people trained in Siyadlala

	<ul style="list-style-type: none"> • 35 000 people participating in organised SaAR events • 220 indigenous games clubs supported • 3 Outreach Programmes • Community Sport Club Development <ul style="list-style-type: none"> • 223 local leagues supported • 300 people trained • 11 club coordinators remunerated • 200 clubs provided with equipment and/or attire • 3 Women Boxing Bout Supported • 805 learners supported to participate in the NSSC • 5 507 learners participating in SST at provincial level • 25 000 learners participating in SST at district level • 106 people trained • 118 schools provided with equipment and/ or attire • 12 school sport coordinators remunerated • 19 school sport structures supported • 6 Ambassadors Programme • 500 athletes supported by the sport academies • 6 sport academies supported (equipment + personnel • 40 people trained Sport Academies Support • 3 sport focus schools supported • Management <ul style="list-style-type: none"> • 68 staff appointed on a long term contract • 19 Administration standards met • 4 preparations for NWC-2023 supported
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	<ul style="list-style-type: none"> • 4 NWC-2023 Legacy Project supported • 5 Programmes towards I choose 2B Active • 24 sport and recreation projects implemented by PSC • 1 Branding
Actual outputs achieved	<p>Community Sport Active Recreation</p> <ul style="list-style-type: none"> • 100 hubs provided with equipment and/or attire • 35 Active Recreation coordinators remunerated • 120 learners attending the NYC • 100 people trained in Siyadlala • 54 840 people participated in organised SaAR events • 235 indigenous games clubs supported • Three (3) Outreach Programmes <p>Community Sport Club Development</p> <ul style="list-style-type: none"> • 225 local leagues supported • 354 people trained • Eight (8) club coordinators remunerated • 574 clubs provided with equipment and/or attire • 3 Women Boxing Bout Supported • 1 035 learners supported to participate in the NSSC • 7 307 learners participating in SST at provincial level • 25 889 learners participating in SST at district level • 106 people trained • 225 schools provided with equipment and/ or attire • 11 school sport coordinators remunerated • 19 school sport structures supported • Six (6) Ambassadors Programme

	<ul style="list-style-type: none"> • 612 athletes supported by the sport academies • 6 sport academies supported (equipment + personnel) • 40 people trained Sport Academies Support (check if not 100) • 3 sport focus schools supported <p>Management</p> <ul style="list-style-type: none"> • 67 staff appointed on a long term contract • 19 Administration standards met • 4 preparations for NWC-2023 supported • 1 NWC-2023 Legacy Project supported • 5 Programmes towards I choose 2B Active • 24 sport and recreation projects implemented by PSC • 1 Branding
Amount per amended DORA	61, 396
Amount received (R'000)	61, 396
Reasons if amount as per DORA was not received	None
Amount spent by the department (R'000)	61, 386
Reasons for the funds unspent by the entity	None
Reasons for deviations on performance	<ul style="list-style-type: none"> • None
Measures taken to improve performance	<ul style="list-style-type: none"> • None
Monitoring mechanism by the receiving department	Monthly reports, quarterly reports, annual evaluation reports and quarterly meetings.

Conditional Grant 3: Expanded Public Works Programme Integrated Grant for Provinces

Department who transferred the grant	<ul style="list-style-type: none"> Department of Public works
Purpose of the grant	To incentivise provincial departments to expand work creation efforts through the use of labour-intensive delivery methods in the following identified focus areas, in compliance with the Expanded Public Works Programme guidelines: road maintenance and the maintenance of buildings; low traffic volume roads and rural roads; other economic and social infrastructure; tourism and cultural industries; sustainable land-based livelihoods; waste management
Expected outputs of the grant	<ul style="list-style-type: none"> Expansion of work creation by appointing 55 EPWP workers.
Actual outputs achieved	<ul style="list-style-type: none"> 56
Amount per amended DORA	<ul style="list-style-type: none"> R1 960 000 (Reduced to R1 769 000.00 during adjustment for Museums)
Amount received (R'000)	<ul style="list-style-type: none"> R1 960 000 (Reduced to R1 769 000.00 during adjustment for Museums)
Reasons if amount as per DORA was not received	<ul style="list-style-type: none"> None
Amount spent by the department (R'000)	<ul style="list-style-type: none"> 1 ,769, 000
Reasons for the funds unspent by the entity	<ul style="list-style-type: none"> None
Reasons for deviations on performance	<ul style="list-style-type: none"> None

Measures taken to improve performance	<ul style="list-style-type: none"> • None
Monitoring mechanism by the receiving department	<ul style="list-style-type: none"> • Quarterly evaluation reports

7. DONOR FUNDS

7.1. Donor Funds Received

The Department has not received any donor funding either in cash nor in kind for 2023/24 financial year.

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan

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

The construction of **five (05) libraries** in the year under review was not totally achieved, only one (01) practical completion of Mulamula library was achieved .The progress by end of the year is as follow:

- Botshabelo – 80%
- Vleifontein – 60%
- Sekhukhune – 50%
- Tshaulu – 25%

The Construction of Provincial Theatre in Polokwane: Work on the implementation of the New Limpopo Provincial Theatre has just gone through the conclusion of the documentation and procurement stage (stage 4). The Bids Evaluations and Adjudication processes have been concluded and the contractor was appointed on the 21 November 2023 at the contract amount of R315,589,283.60. The construction permit has been issued by the Department of labour and the site was officially handed

over to the contractor on the 8th of February 2024. The contractor has commenced with the work and the progress by end of the financial year was at 3%.

Upgrading of Schoemansdal museum: The installation of the exhibition centre and other sundry works have been finalised and the project is completed.

8.1.2 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).

Project	Progress	Reasons for material variances
Construction of Mulamula library	Practical completion achieved	No performance variance
Upgrading of Schoemansdal Museum	Final completion	No performance variance
Maintenance of Mankweng library	Achieved practical completion.	Maintenance of 21 libraries and upgrade of four (4) were not completed due to late procurement of contractors by the implementing agent DPWR&I.

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

The construction of the following libraries is still in progress, and they are all expected to be completed by the end of March 2024/2025 financial year.

- Botshabelo library

- Vleifontein library
- Sekhukhune library
- Tshaulu library

The Provincial Theatre is currently under construction and is expected to be at practical completion at the end of 2025/2026 financial year.

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

None

8.1.5 Progress made on the maintenance of infrastructure.

The Department planned to maintain 21 existing libraries and upgrade four (4) libraries by the end of the financial year. All these projects were not completed and will be completed in 2024/2025 financial year.

The names of the libraries are (Mukondeni, Giyani public, Lephalale, Bakenberg, Phagameng, Mogwadi , Moletjie, Nzhelele, Khubvi, Masisi modular, Litshovu modular ,Musina-Nancefield, Mookgopong, Roedtan, Shongoane, Regorogile, Thabo Mbeki, Vleifontein, Jane Furse, Marble Hall and Kgapane , Phatantswane, Modimolle, Fedile and Capricorn District Library).

The Department maintained Provincial Archives ,Muti wa Vatsonga museum and Olympic Towers building.

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

The Department underspent on new libraries and requested a rollover from Provincial Treasury.

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

Old and redundant assets collected during the 1st and 2nd quarter of 2023/24 financial year and gathered in central locations were disposed in September and October 2023. Selected Information Communication and Technology equipment were donated to schools through the Department of Education whilst the remaining ones were disposed through auction with the rest of the other assets. Redundant and obsolete identified and collected during 3rd and fourth quarter of 2023/24 financial year will form part of 2024/25 financial year disposals. One goat was disposed in March 2024 and about five movable tangible assets which could not be recovered from a liquidated third party were written off. A total of four(04) immovable assets (guard houses) were dismantled and scrapped. The loss control register is continually updated with the details of lost and stolen assets.

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

The Department performs monthly reconciliation of its assets to ensure that all assets procured during the period are accounted for and any misallocations are corrected. Asset movement forms are used to update the movement of assets on the system. The Department conducted verification of assets once instead of twice a year to provide more time to the migration of the departmental register for movable tangible assets from BAUD system to LOGIS asset module. An exemption was granted to the Department by Provincial Treasury.

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

The Department is gradually putting plans and measures in place to address the maintenance backlog in community libraries. Currently, the department relies on the Community Library Services Grant for new construction, upgrades and maintenance of libraries. Over the past three (3) years it became axiomatic that the allocated grant is not sufficient to fully address all capital investment requirements of the department in particular conditional and preventative maintenance. The Department is in a process of exploring bidding for provincial equitable shares to augment the infrastructure allocation. In terms of movable tangible

capital assets in libraries and offices which are utilised to facilitate service delivery the bulk of the structures are in a fairly good state. Approximately seventy (70%) percent of the movable tangible assets including books are in a good state; whilst the remaining twenty-five percent (25%) is in a fair state and five (5%) are in a bad condition.

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

The Department commenced with maintenance and upgrading 25 libraries.

8.1.11 Progress made in addressing the maintenance backlog during the period under review.

From 2019 forty-five (45) libraries were maintained. In 2023/24 conditional assessment has been completed for 26 libraries. Maintenance of Mukondeni, Giyani public, Lephalale, Bakenberg, Phagameng, Mogwadi, Moletjie, Nzhelele, Khubvi, Masisi modular, Litshovu modular, Musina-Nancefield, Mookgopong, Roedtan, Shongoane, Regorogile, Thabo Mbeki, Vleifontein, Jane Furse, Marble Hall and Kgapane and upgrading of Fedile, Capricorn District, Modimolle, and Phatantswane commenced in February and March 2024 and will be completed in April 2024.

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	73,616	65,660	7,956	42,897	26,184	16,713
Existing infrastructure assets	35,999	36,276	(277)	34,009	27,274	6,735
- Upgrades and additions	11,315	8,829	2,486	15,193	14,782	411
- Maintenance and repairs	24,684	27,447	(2,763)	18,816	12,482	6,324
Infrastructure transfer	-	-	-	-	-	-
- Current	24,684	27,447	(2,763)	18,816	12,492	6,324
- Capital	84,931	74,489	10,442	58,090	40,966	17,124
Total	109,615	101,936	7,679	76,906	53,458	23,448

PART C:

GOVERNANCE

1. Introduction

The Department is committed to maintain the highest standards of governance as the basis of effective and efficient management of public finances and resources.

In promoting good governance and ensuring that the strategic objectives are effectively and efficiently achieved, the Department accounts to the following governmental structures:

- Executive Council of the Province (EXCO)
- The Executing Authority (MEC)
- The Audit Committee
- The Portfolio Committee on Sport, Arts and Culture
- Standing Committee on Public Accounts (SCOPA)
- National Treasury
- Provincial Treasury
- MINMEC of Sport, Arts and Culture
- Office of the Premier
- Office of the Auditor General
- Public Service Commission
- Department of Public Services and Administration

2. Risk Management

The Department has developed and implemented the Risk Management Policy and Strategy as well as the Risk Implementation Plan in line with Section 38(1) (a) (i) of the Public Finance Management Act (Act 1 of 1999) that requires: “An Accounting Officer for a department, trading entity or constitutional institution must ensure that that department, trading entity or constitutional institution has and maintains effective, efficient and transparent systems of financial and risk management and internal control”. The application of Risk Management system/machinery in the workplace is further emphasized by the *Treasury Regulations, Risk Management Framework and King Report on corporate governance*.

The Department has conducted risk assessment in the Financial Year under review and the top nine risks were prioritised, in line with Section 3.2.1 of the Treasury Regulations that “the accounting officer must ensure that a risk assessment is conducted regularly to identify emerging risks for the institution”. The top nine risks were managed and controlled and mitigated and the residual risk reduced from high level to medium. The new risks identified aligned to the Annual Performance Plan and Annual Operational Plan. During the process of monitoring and implementation of the Risk Management Plan, emerging risks are identified and integrated within the Departmental risk management register for implementation and monitoring thereof.

The Accounting Officer / Authority has appointed the Risk Management Committee to review the Institution's system of risk management. The Accounting Officer has also appointed the Independent Risk Management Committee Chairperson. Risk Management Committee roles is formally defined in a charter approved by the Accounting Officer. The Risk Management Committee evaluate significant risk exposures of the Department and assess management's actions to mitigate the exposures timeously.

The Audit Committee is responsible for oversight of the institution's control, governance and risk management. Furthermore, the Committee provides the Accounting Officer with independent counsel, advice and direction in respect of risk management. The Department rely on the Audit Committee for an independent and objective view of the institution's risk management effectiveness.

The Audit Committee provides valuable assurance that stakeholder interests are protected. The Audit Committee reviewed the process by which the Department's significant risks are identified and ensured that Management is fully appraised of these risks. The Audit Committee clearly scrutinizes the risk register resulted from the processes of risk identification and assessment. The Department reports on a quarterly basis to the Provincial Treasury and the Audit Committee in relation to progress made in implementing the risk mitigation measures. There is improvement in performance information of the department and the audit outcome. The Department is no longer receiving repeat findings.

The Department has developed and implemented the Risk Management Policy and Strategy as well as the Risk Implementation Plan in line with Section 38(1) (a) (i) of the Public Finance Management Act (Act 1 of 1999) that requires: "An Accounting Officer for a department, trading entity or constitutional institution must ensure that that department, trading entity or constitutional institution has and maintains effective, efficient and transparent systems of financial and risk management and internal control". The application of Risk Management system/machinery in the workplace is further emphasized by the *Treasury Regulations, Risk Management Framework and King Report on corporate governance*.

The Department has conducted risk assessment in the Financial Year under review and the top nine risks were prioritised, in line with Section 3.2.1 of the Treasury Regulations that "the accounting officer must ensure that a risk assessment is conducted regularly to identify emerging risks for the institution". The top nine risks were managed and controlled.

The Accounting Officer / Authority has appointed the Risk Management Committee to review the Institution's system of risk management. The Accounting Officer has also appointed the Independent Risk Management Committee Chairperson. Risk

Management Committee roles is formally defined in a Charter approved by the Accounting Officer. The Risk Management Committee evaluate significant risk exposures of the Department and assess management's actions to mitigate the exposures in a timely manner.

The Department reports on a quarterly basis to the Provincial Treasury and the Audit Committee in relation to progress made in implementing the risk mitigation measures. The Audit Committee advice the department on risk management and independently monitors its effectiveness. Risk Management is integrated within the Planning, Organising and reporting processes of the department and its progress is noticed. There is improvement in performance information of the department and the audit outcome. The Department is no longer receiving repeat findings.

3. Fraud and Corruption

The Department has developed the Whistle Blowing Policy as well as the Fraud Prevention Plan and implemented it in order to encourage employees to report all acts of corruption. Education and awareness workshops and campaigns on fraud and corruption were held in different meetings / gatherings held in the Department. National Anti-Corruption Hotline has been promoted by distributing brochures to all strategic areas and posters pasted in all notice boards. There are improvements in terms of reporting allegations.

Cases are reported through the National Anti-Corruption Hotline, directly to the department and through Office of the Premier service delivery hotline as well as the Presidential Hotline. Six (06) cases. were investigated and finalised and recommendations implemented effectively.

4. Minimising conflict of interest

In order to minimise and prevent conflict of interest, the Department had put measures in place to ensure that all members of all the Bid Committees declare in writing any conflict of interest during committee meetings. All SCM Practitioners are also obliged to sign SCM code of conduct and to declare any business interest they might have in writing. This process also affects the members of the Senior Management Level as well as MMS and other categories in terms of the DPSA directive. Financial disclosure was declared by members of the SMS and MMS as well as all employees in financial management Services as per the requirement of the Public Service prescripts.

5. Code of conduct

The Code of Conduct acts as a guideline to employees, in order to understand what is expected in relation to ethics, both in their individual conduct and in their relationship with others. Compliance with the Code is expected to enhance professionalism in the public service.

The Head of Department applies the Code for the efficient management, administration of department and the maintenance of disciplines. The department has to ensure that the conduct of the employees conform to the basic values and principles governing public administration and the norms and standards.

The primary purpose of the Code is to promote exemplary conduct. However, when an employee contravenes any provision of the Code of Conduct or fails to comply with any provision thereof, he or she may be dealt with in accordance with the relevant collective agreement.

6. Health Safety and Environmental Issues

Employee Health and wellness provides psychosocial support, counselling and referrals for the Employee Assistant Programme (EAP officials). The psychosocial support referrals also include external professionals, for employees facing challenges affecting their productivity and managing their stress. EHW is also implementing the SHERQ policy which health and wellness intervention at workplace. The aim is to ensure a healthy and productive workforce and to enable employees to access health care services while at work so that they know their health status.

OHS meetings are convened quarterly to monitor progress on the health safety inspection reports within the offices of the Department. The effectiveness of health and safety measures are reviewed and potential hazards and major incidents in the workplace are identified.

The Department conducted emergency evacuation drill and OHS inspections. Key findings were identified and addressed accordingly.

7. Portfolio committees

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
11 April 2024	What criteria does the department use to select bursary holders and what is the budget allocation for this purpose?	<p>The criteria to select officials awarded with the bursary is based on the following:</p> <ul style="list-style-type: none">• Skills development identified through Performance Management Assessment• The applicant's field of study should be aligned to the current post.

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
		<p>The budget is derived from 1% training levy which is R 240 000 and R 260 000 from Culture Arts, Tourism, Hospitality and Sports Sector Education and Training Authority (CATHSSETA)</p>
	<p>The department should provide details such as the names of the service providers, number of people attended and the budget allocation for Heritage Day Celebrations.</p>	<p>The following service providers were procured for the event:</p> <p>Communications Mpumawulo</p> <ul style="list-style-type: none"> - Bombeleni Trading Enterprise (catering 250) - Fikza service - 1303 General Supplier (breakfast 200, lunch 200) - Tshepiso catering - Mochefa Trading - Tshephile Tshepang - Motusi Project - ETM Trading Enterprise - Mmasape Business Enterprise - Nalo Investment (12x24m tent, 2000 chairs) - Norman Tours - PJ Thwala - King Monada - Janisto

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
		<ul style="list-style-type: none"> - Candy Tsamandebela - Malatji - Ratakuwa Sialala - Manong Mamara - Arejeng Thlako - Xigubu Xamakumbani - Thloba Dingwe Boroko - Modjadji Head Kraal Sekgapa - Thakgalang boys - Reatswalela Travel & Tours <p>Number of people attended: +- 2500</p> <p>Budget allocation: R 925 000.00</p>
	What is the name of the artist who was supported and what was the budget allocation for hosting Miss Heritage Global pageant 2021/22?	Artists who were supported during the Miss Heritage Global Pageants on the 24-25 September 2022 at Kalahari Waterfront Hotel, Thohoyandou are as follows:

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised				
		Name of the artist / cultural performance		Amount paid		
		1. Master KG		R 75 000		
		2. Paige		R 35 000		
		3. Busiswa		R 25 000		
		4. Lady Du		R 55 000		
		5. Tshikona Cultural Group		R 5 000		
		6. Tshikombela – Cultural Group		R 5 000		
		Total		R 200 000		
		The budget allocation for hosting Miss Heritage global pageant 2021/22 was R 200 000.00				
		The department must provide a breakdown of the gender balance and number of people with disabilities appointed for the EPWP programme.	Museum and Heritage EPWP			
District	Female		Male	People with Disabilities	TOTAL	

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised					
		Dzata Museum (Vhembe)	09	07	0	16	
		Muti wa Vatsonga (Mopani)	09	07	0	16	
		Schoemansdal museum (Vhembe)	09	07	0	17	
		Provincial office (Assist with Asset management)	03	02	0	5	
		Total	30	23	0	54	
	The department must provide detailed information regarding the names of the contractors, their location, and the budget allocation for each of the four new libraries.						
		Name of the Library	Name of the Contractor	Location	Budget allocated		
		1. Botshabelo Library	Xihuhuri Construction	Waterberg District, Lephalale Municipality: Botshabelo	R15 043 437.50		

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised			
		2. Tshaulu Library	Annabel Anajua Group	Vhembe District, Thulamela Municipality	R10 041 538.95
		3. Sekhukhune Library	Malerate Construction	Sekhukhune District, Sekhukhune Municipality	R10 551 638.77
		4. Vleifontein Library	Malerate Construction	Vhembe District. Makhado Municipality	R10 551 638.77
		The Committee to note that the appointed contractors for Tshaulu, Sekhukhune and Vleifontein Libraries were terminated during January 2023 due to slow delivery and none compliance with the construction schedule.			
	Why did the cost of constructing the Provincial Theatre resulted in a	The main cost drivers on the project design, which are: <ul style="list-style-type: none"> Refining of the design concept and as a result moving from 7000m² (level 1-3) to 13000m² (level 0-8) due to a high main Theatre tower. 			

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
	<p>double increase from R225 663 597.35 to R549 707 744.56?</p>	<ul style="list-style-type: none"> • Detailed design development. <ul style="list-style-type: none"> ○ Road network increasing by about 40% due to the change in the road entry point to the Theatre (the access road no longer joining directly to the R37 as per SANRAL directive). ○ Introduction of Basement parking which was meant to save on bulk earthworks. ○ Higher Retaining walls due to the building being positioned next to the mountain on advice by the Geotech investigations results. ○ Specialist services such as stage lighting, sound systems, etc. also contributed to the rise in costs. • Bulk services provision as an option B in case the municipal bulk services project takes longer to commence i.e., that is in the event where the project goes to site before Polokwane Municipality has installed the bulk services required. <p>Due to the above issues and coordination challenges the project slightly veered off the client's brief, thereby resulting in the said cost overrun (from R225 to R515m)</p>

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
	<p>What criteria does the department use to select bursary holders and what is the budget allocation for this purpose?</p>	<p>The criteria to select officials awarded with the bursary is based on the following:</p> <ul style="list-style-type: none"> • Skills development identified through Performance Management Assessment • The applicant's field of study should be aligned to the current post. <p>The budget is derived from 1% training levy which is R 240 000 and R 260 000 from Culture Arts, Tourism, Hospitality and Sports Sector Education and Training Authority (CATHSSETA)</p>
	<p>The department should provide details such as the names of the service providers, number of people attended and the budget allocation for Heritage Day Celebrations.</p>	<p>The following service providers were procured for the event:</p> <ul style="list-style-type: none"> - Communications Mpfumawulo - Bombeleni Trading Enterprise (catering 250) - Fikza service - 1303 General Supplier (breakfast 200, lunch 200) - Tshepiso catering - Mochefa Trading - Tshephile Tshepang - Motusi Project

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
		<ul style="list-style-type: none"> - ETM Trading Enterprise - Mmasape Business Enterprise - Nalo Investment (12x24m tent, 2000 chairs) - Norman Tours - PJ Thwala - King Monada - Janisto - Candy Tsamandebela - Malatji - Ratakuwa Sialala - Manong Mamara - Arejeng Thlako - Xigubu Xamakumbani - Thloba Dingwe Boroko - Modjadji Head Kraal Sekgapu - Thakgalang boys - Reatswalela Travel & Tours <p>Number of people attended: +- 2500</p>

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised	
		Budget allocation: R 925 000.00	
	What is the name of the artist who was supported and what was the budget allocation for hosting Miss Heritage Global pageant 2021/22?	Artists who were supported during the Miss Heritage Global Pageants on the 24-25 September 2022 at Kalahari Waterfront Hotel, Thohoyandou are as follows:	
		Name of the artist / cultural performance	Amount paid
		7. Master KG	R 75 000
		8. Paige	R 35 000
		9. Busiswa	R 25 000
		10. Lady Du	R 55 000
		11. Tshikona Cultural Group	R 5 000
		12. Tshikombela – Cultural Group	R 5 000
		Total	R 200 000
		The budget allocation for hosting Miss Heritage global pageant 2021/22 was R 200 000.00	
	The department must provide a breakdown of the gender balance	Museum and Heritage EPWP	

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised					
	and number of people with disabilities appointed for the EPWP programme.	District	Female	Male	People with Disabilities	TOTAL	
		Dzata Museum (Vhembe)	09	07	0	16	
		Muti wa Vatsonga (Mopani)	09	07	0	16	
		Schoemansdal museum (Vhembe)	09	07	0	17	
		Provincial office (Assist with Asset management)	03	02	0	5	
		Total	30	23	0	54	
		The department must provide detailed information regarding the names of the contractors, their location, and the budget allocation for each of the four new libraries.					
Name of the Library	Name of the Contractor		Location	Budget allocated			
5. Botshabelo Library	Xihuhuri Construction		Waterberg District, Lephalale	R15 043 437.50			

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised			
				Municipality : Botshabelo	
		6. Tshaulu Library	Annabel Anajua Group	Vhembe District, Thulamela Municipality	R10 041 538.95
		7. Sekhukhune Library	Malerate Construction	Sekhukhune District, Sekhukhune Municipality	R10 551 638.77
		8. Vleifontein Library	Malerate Construction	Vhembe District. Makhado Municipality	R10 551 638.77
		The Committee to note that the appointed contractors for Tshaulu, Sekhukhune and Vleifontein Libraries were terminated during January			

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
		2023 due to slow delivery and none compliance with the construction schedule.
	What measures are in place to prevent under expenditure at the end of the fourth quarter for the 2022/23 financial year?	<p>The Department will be accelerating the process of finalising payments for Final accounts for the following libraries: Seleteng, Mavalani, and Mahlabathini and it is expected that R7.2 million will be spent by year-end.</p> <p>The Contractor for construction of Mulamula Library is back on site and working on completing the library and it is anticipated that R1.5 million will be spent by year-end.</p> <p>In relation to Maintenance of community libraries, eleven (11) contractors were appointed to execute maintenance works at a value of approximately R12 million. The affected libraries are as follows: Mankweng Library, Ramokgopa Library, Ba-Phalaborwa Library, Rapotokwane Library, Thulamela Library, Mapodile Library, Phokwane Library, Bakgoma Library, Mahwelereng Library, Mogalakwena Library, and Vaalwater Library. The Department is anticipating that the maintenance work will be completed by mid-March 2023 to allow for the payment processes.</p> <p>Additional goods and services including specialized library stationery, library materials, maintenance of security system, cleaning material</p>

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised						
		<p>and equipment valued at approximately R13.4 million will be delivered and paid during the last payment run. The service providers for library material will be followed weekly to make sure they deliver the ordered material before the end of the financial year.</p> <p>The three new libraries, Tshaulu, Sekhukhune and Vleifontein were transferred to IDT after the contractors were terminated for failure to accelerate the projects according to project schedule.</p> <p>Administration, Cultural Affairs and Sport & Recreation programmes are expected to reach at least 96% of expenditure based on the current expenditure patterns. The Department is not foreseeing any material under expenditure on these particular programmes.</p>						
	The department must provide a breakdown of all activities during the Mapungubwe Arts Festival and indicate the financial implications.	<p>The Mapungubwe Arts Festival activities and budget allocated for the project was R10 million from the Provincial Treasury, with additional R3 million received from National Department of Sport, Arts and Culture, which amounted to a total budget of R13 million. The table below illustrate the expenditure incurred during the execution of the 2022 Mapungubwe Arts Festival are as Follows:</p> <table> <tr> <th>No</th><th>Activities</th><th>Budget</th></tr> <tr> <td>1</td><td>Public Liability 02-10 December 2022</td><td>R150 000.00</td></tr> </table>	No	Activities	Budget	1	Public Liability 02-10 December 2022	R150 000.00
No	Activities	Budget						
1	Public Liability 02-10 December 2022	R150 000.00						

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised			
		2	Media Launch of the festival	R380 000.00	
		3	Marketing (Flyers, Posters, Mobile Trailers, Cloth Banners	R190 000.00	
		4	Marketing SABC Combo	R750 000 00	
		5	Mapungubwe Cultural Street Carnival	R 856 000.00	
		6	Mapungubwe Marathon	R856 884.83	
		7	Mapungubwe Comedy Night	R559 890.00	
		8	Mapungubwe Arts and Craft markets (Exhibition)	R1 857 620. 00	
		9	Mapungubwe Marathon	R620 100.00	
		11	Mapungubwe Music Festival	R4 239 853.00	
		12	Disbursements	R300 000 00	
			SAMRO fees (2% of performance fees)	R100 000 00	
		13	Management fee	R1 300 000.00	
		13	Total	R11 304 347. 83	
		14	15% VAT	R1 695 652.72	
		16.	Sub-Total	R13 000 000.00	

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
	<p>The department should clarify the nature of challenges that the contractors faced and the issues of community disruptions relating to the construction of new libraries</p>	<p>The nature of challenges faced by the contractors included the following:</p> <ul style="list-style-type: none"> The contractors were restricted to bring their own resources. The contractors were expected to employ people from the communities. Contractors were unable to keep up with project schedules and cash projections. The contractors under quoted on the project which necessitated them to withdraw from the project(s). <p>Non-compliance with Occupational Health & Safety by contractors.</p>
	<p>What was the resolutions agreed upon by all stakeholders in the final submission by Professional Service providers regarding the reviews of the designs and estimates of the Provincial theatre?</p>	<p>The Bill of Quantities was submitted on 30 September 2022. The cost estimates, based on the revised design escalated to R 549 707 744.56 (incl. VAT) which was found to be far more than the initial cost estimate of R 225 663 597.35 (incl. VAT). The estimate was rejected by the Department and EXCO and therefore it was decided to slightly delay the Bid advert to allow for further scrutiny of the costs and the scope of works to reduce the construction costs.</p> <p>The final estimates is now R275 million which is still to be presented to EXCO for approval.</p>

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
	<p>The department should provide a list of the names of administrators, office locations, and the budget allocations for people trained to deliver on Academy programmes.</p>	<p>Limpopo Academy of Sport had one Administrator, Tumelo Nyathi and Deputy Director-Tlou Langa and they are both based at DSAC offices, Olympic Towers. The coordinators are placed as follows:</p> <p>Capricorn District- Ayanda Mnguni- Administrator stationed at Provincial Archives Building in Polokwane;</p> <p>Sekhukhune District- Lordwill Thobejane-Administrator located at Parliamentary building in Lebowakgomo</p> <p>Mopani District- Makoma Maake - Old Parliamentary Building in Giyani;</p> <p>Vhembe District- Phungo Tshirangwana - Old Parliamentary building in Thohoyandou;</p> <p>Waterberg District- Morapedi Chuene- Settles Agricultural high School;</p> <p>The annual budget for the indicator on “the number of people to be trained” is R873,000.00, while the 3rd quarter budget for the indicator for people to be trained was R218,250.00.</p> <p>The year-to-date up to the 3RD Quarter expenditure is R716,000.00</p>

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
	Why did the department reduce the number of youth participants during the youth camp from 150 to 120?	<p>The National Department of Sport, Arts and Culture reduced the number of youth participants due to insufficient resources to cover all the activities and tools needed for the programme. The provinces have been complaining for years about this non-incremental budget which has remained stagnant for the past 10 years.</p> <p>The national department in consultation with 9 provinces realized that the costs of the event have gone much higher than usual and resolved to reduce the numbers from 150 to 120. The decision was formally taken and communicated to provinces in the last month of the 3rd quarter.</p> <p>Limpopo department raised a concern with the national department on the change of this number in the middle of the financial year, but it was overpowered by majority decision and reality of costs during the national meeting. (See attached letter from National Department of Sport, Arts and Culture.</p>
23 May 2023	How will the allocated budget of R13,6 for language service be utilized?	<p>The 2023/24 allocation to Language Services is earmarked to contribute significantly to the promotion of Indigenous languages. The budget is allocated as per following items and programmes:</p> <p>1. Compensation of employees: R10.5m</p> <p>The budget is planned to pay salaries for employees</p>

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
		<p>2. Good and services: R2,9m</p> <p>The good and services budget is planned for the following programmes:</p> <ul style="list-style-type: none"> - Hosting of the Literary Awards Ceremony to recognized writers' contribution towards promotion of multilingualism. - Conduct four (4) Authorship workshops throughout the year to capacitate authors. - Provision of support to the Provincial Languages Committee - Development of terminology, Editing Research Terminology with experts, - Verification of terminology harvested during translation of documents and conducting collaborative workshops for Research Terminology Development for various subjects. - Hosting of International Mother Tongue Day project for commemoration of mother tongue in various Indigenous languages - Hosting of multilingualism campaigns to promote Language Services in all districts. - Implementation of the Ancestral voices projects in Venda, Tsonga and Sepedi in recognition of the old writings that contribute in persevering the culture and heritage of the province

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
		<p>3. Transfer payment: R110 thousand for leave gratuity</p> <p>Provision of support to the Provincial Languages Committee</p> <ul style="list-style-type: none"> - Development of terminology, Editing Research Terminology with experts, Verification of terminology harvested during translation of documents and conducting collaborative workshops for Research Terminology Development for various subjects. - Hosting of International Mother Tongue Day project for commemoration of mother tongue in various Indigeneous languages - Hosting of multilingualism campaigns to promote Language Services in all districts. <p>Implementation of the Ancestral voices projects in Venda, Tsonga and Sepedi in recognition of the old writings that contribute in persevering the culture and heritage of the province.</p>
	What mechanisms are in place to ensure timeous delivery of library	The Department has revised time frames for acquisition of library materials. The Book Fair has been scheduled earlier in the first month

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised				
	books since this was a challenge for the department during the 2022/23 financial year?	(April) of the financial year for book selection. To date, book selections have been done and a market research and assessment of availability of the selected books is being finalised. Request for quotations will be finalised by the end of May 2023. It is anticipated that the delivery of the library material will commence from June 2023.				
	The programmes under library services in the APP is silent on the maintenance of libraries for the 2023/24 financial year. Will there be no maintenance of libraries for the 2023/24 financial year? The department should clarify this issue.	The Department has planned for the maintenance of libraries in the 2023/24 Financial year. Maintenance Projects are included under item 4 of infrastructure projects page 95 to 97 of the APP. This is as per Revised Framework for Strategic Plans and Annual Performance Plans issued by the Department of Planning, Monitoring and evaluation (DPME).				
	What will the nature for the training of 500 people be to deliver club development and indicate the budget allocation for this performance indicator?	The total budget for the indicator is R 2 015 000 (R501 205, 00 per quarter).				
		Quater	Quarter 1	Quarter 2	Quarter 3	Quater 4

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised					
		Description of training	Volleyball (100 people) umpiring and scoring level 1, 2 and 3.	Netball (100 people) and hockey (100 people) coaching umpiring and scoring level 1,2 and 3	Rugby (50 people) umpiring refereeing and club administration. Level 1,2 and 3 Cricket (50 people) coaching and umpiring 1,2 and 3	Basketball (100 people) coaching refereeing and scoring level 1,2 and 3	
	Why did the number of people who will be trained to deliver school sport decreased from 475 during the 2022/23 financial year to 106 during the financial year under review?	The training of people to deliver school sport during the 2022/23 financial year was focusing of code specific basic and sport leader training programme that did not require accommodation and accreditation. The focus for 2023/24 financial year is on providing					

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised											
		accredited training that will require accommodation and accredited service providers as per the standard for each sport code											
	Quarter	Quarter 1											
08 August 2023	<p><u>Capacity building opportunities:</u></p> <p>What are the financial implications if the department plan to support 100 practitioners but eventually supported a total of 132?</p>	<p>The additional number of practitioners trained in Quarter One (1) did not incur any expenditure. The practitioners are members of the Local Art Councils from the five local municipalities in Vhembe District who were trained during their induction.</p> <p>The coordination of the training was done by the Departmental DSAC Vhembe District Office in collaboration with the district and local municipalities. The Vhembe District Municipality partnered with the Department with an amount of R20,000 for catering services. The training was done by SEDA, LEDA, National Arts Council (NAC), and the departmental Legal Office in relation to contract management.</p>											
	<p><u>Provincial Theatre:</u></p> <p>The department should clarify the committee on what each and every</p>	<p>The stages in relation to the construction and costing of the Provincial Theatre are tabled here below :</p> <table><tr><th>IDMS stages</th><th>Activities</th><th>Start date</th><th>End date</th></tr><tr><td></td><td></td><td></td><td></td></tr></table>				IDMS stages	Activities	Start date	End date				
IDMS stages	Activities	Start date	End date										

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised			
	stage entails and indicate the budget allocation for each stage	Stage 2	Preliminary Re-Designs & Estimates - Redesigning of the Provincial Theatre to arrive at the realistic cost that is within the budget .	27 February 2023	22 March 2023
		Stage 3	Detailed Re-Designs - Detailed plans and specifications of the Provincial Theatre to prepare for the compilation of the Bills of	02 May 2023	05 June 2023

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised				
			Quantities and Tender Document.			
		Stages 3 & 4	Compilation of Bills of Quantities (BoQ) and Tender Documentation - Compilation of the BoQ and Tender Document to be discussed in the Bid Specification Committee for preparation of the Advert. Sitting of Bid Specification committees for	06 June 2023	05 July 2023	

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised				
			preparation of adverts.			
		Stage 4	a) Procurement of Contractors	06 July 2023	21 August 2023	
		Stage 4	- Open Bid advertisements processes to procure suitable contactor. b) Tender Award - In this stage the , awarding of the Tender will be awarded to the successful contractor after the bid processes.	22 August 2023	23 August 2023	

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised			
		Stage 5	a) Construction Permit Application	24 August 2023	26 September 2023
		Stage 5	b) Site Handover (Sod Turning)	27 September 2023	27 September 2023
		Stage 5	c) Construction	28 September 2023	28 September 2025
		Stage 6	Completion of Project	29 September 2025	29 September 2025
		Stage 7	Retention Period & Project Closure	30 September 2025	30 March 2026
		Project stages	Description	% Allocation per stage	Amount per stage
		1	Project Initiation and Inception	5%	1 310 482.85

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised			
		2	Concept and	10%	
		3	Design	20%	
		4	Tender	25%	6 552 414 26
			Documentation		
		5	Construction	35%	
		6	Project Close Out	5%	
			Total	100%	26,209,657.05
		Provincial Treasury set aside a budget of R135 million and the National Department of Sport, Arts and Culture has committed a budget of R45 million over three financial years towards the project.			
	<u>The department did not achieve the set target of supporting five sport focus schools:</u> What mechanisms are in place to finally achieve this target and prevent it from recurring?	A meeting was held with the remaining Sport Focus Schools to outline the importance of submitting the invoices for financial support and the gap has since been closed and invoices for the remaining focus schools received and payment was made during the month of July 2023. The focus Schools have also submitted their sports calendar for the 2023/2024 financial year which the Department will monitor it on a monthly basis.			

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
	<p>Was there no financial implications given the number of artists (250) planned for against the total number of artists promoted (886)</p>	<p>There were financial implications as the Department supported the hosting of Marula Festival in April 2023 by LEDET. The Marula festival was planned for the 4th quarter in the month February 2024, however LEDET implemented in the festival in the first quarter which led to the Department supporting the festival with the promotion of 342 artists that amounted to R534,000 which was budgeted for due to the signed MoU existing between the two departments. The targeted groups were 342, which also had the highest number per cultural and performing groups.</p> <p>In relation to the Capricorn District Africa Day – Build up, where the Department had a collaboration with the University of Limpopo, there were financial implications that were budgeted for, for District Build – Ups. The main Africa Day celebrations in University of Limpopo had the highest numbers of the artists belonging to the Cultural Groups which led to a total number of 322 artists being promoted. In Africa Day, the budget for the targeted number of artists did not exceed the targeted budgets. It is in the area of the number of cultural groups that has a high number of artists (performers, dancers).</p>

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
	<p>Why were one project in the creative industries not supported as planned for in the APP</p>	<p>The project earmarked for the first quarter was Polokwane Show which the Department thought it is being implemented by the local municipality. The implementing agent of the show is a private entity which the Department did not agree to its terms of supporting the show. There was inadequate time to complete a fact – finding mission before a collaboration with the private entity is confirmed:</p> <ul style="list-style-type: none"> - Commitment by other departments - Confirmed stakeholders to attend the event - Confirmed estimated numbers of attended per day - Confirmation of safety regulations <p>As the above could not be done due to time constraints, the Department took a decision not to collaborate to avoid carrying risks that might emanate from the project.</p>
24 October 2023	<p>The department should submit names of libraries that finalized and signed the Service Level Agreement (SLA) with municipalities</p>	<p>The Department has already signed the Service Level Agreements (SLAs) with fourteen (14) out of the total of twenty – two (22) local municipalities. The remaining eight (8) municipalities are in Waterberg and Vhembe districts. The department will be engaging the municipalities to resolve the challenge that they have in the delay of</p>

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised			
		signing the SLAs. The table below captured the number of municipalities signed per District			
		Districts	Total no. of municipalities	No. of municipalities signed	No. of municipalities not signed
		Capricorn	4	3	1
		Mopani	5	5	0
		Sekhukhune	4	4	0
		Vhembe	4	1	3
		Waterberg	5	1	4
		TOTAL	22	14	8
		Refer to the attached ANNEXURE A for a detailed response.			
	Provide reasons on the understaffing of the Human Resources Section	The department has made strides in improving the understaffing of Human Resource sub-directorate. There are currently 5 officials (1 Director: HRM &Development, 1 Deputy Director: Practice & Administration, 1 Assistant Director: Recruitment & Selection, 1 HR Practitioner and 1 HR Clerk.) to service			

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
		the department. These are the only posts that were prioritized on the organizational structure due to constraints of budget.
	Furnish the Committee with the report indicating the progress of filling the vacant positions	<p>The Department had advertised 344 posts in 2022/23</p> <p>The following is the progress in filling of the advertised posts:-</p> <ul style="list-style-type: none"> - 180 posts are currently filled. - 60 posts are shortlisted scheduled for interviews - 66 Posts are awaiting Qualification Verification and Treasury approval. - 38 The remaining posts had disputes and some are already appointed. Posts to be re-advertised in the current financial year.
	Provide progress on the appointment of new service providers in the three libraries since construction was halted due to poor performance of contractors	The procurement process of the three libraries (Sekhukhune (Mampane), Tshaulu and Vleifontein) has been concluded and the appointment of the contractors is underway. The site handover is anticipated to take place by end July 2023.

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
	Indicate libraries that have appointed new Librarians and Library Assistance on a permanent basis	The department has in June 2023 received approval of the recruitment plan from PPMC, which prioritised the filling of 100 Librarians and 96 Library Assistant on permanent basis. The advertisement of the posts will be in July 2023.
	Submit a plan on how to strengthen the security of the libraries by electric fencing, installing alarm systems and physical securities	<p>In the current approved Business Plan of the Community Library Services conditional grant, there is no provision for the security services (electric fencing, installing alarm systems and physical securities) for public libraries.</p> <p>The security service for libraries is allocated through the ring-fenced equitable share which only covers physical security in fourty – eight (48) public libraries. If funds permit in the next financial year, the department will address the installation of security systems in the public libraries. A permission will also be sought from the national department to include the funding of security systems in libraries in the conditional grant allocation.</p>
	Provide progress on the renovation of Modimolle Library	The conditional assessment for the upgrading of Modimolle Library was concluded in the 1 st quarter of the current financial year. The

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
		<p>project was handed over to the Department of Public Works, Roads, and Infrastructure (DPWRI) for implementation.</p> <p>The procurement processes for the appointment of the contractors have commenced and will be done through the DPWRI Departmental Framework Agreement (Panel of Contractors). Appointment of contractors is expected to be concluded by end August 2023.</p>
02 April 2024	<p><u>Mapungubwe Arts Cultural Festival</u>. The department must provide details of this event and indicate all activities with financial implications</p>	<p>Mapungubwe Arts Festival is dubbed as ‘the melting pot of Africa’s Culture’. It is programme that the arts and cultural heritage of South Africa is celebrated.</p> <p>The current year Mapungubwe Arts and culture Festival boasted the rich culture and heritage of the province and the country as a whole through the hosting of Cultural Carnival, Mapungubwe District built-up, Mapungubwe Craft Market, Mapungubwe Choral, Mapungubwe Theater Night, Craft Exhibitions, Mapungubwe Open – Air and Youth Festival, Mapungubwe Marathon, Mapungubwe Rugby and Mapungubwe Comedy Night that culminated to the main Mapungubwe Music Festival. The 2023/24 Mapungubwe programme contributed immensely to the social cohesion and nation building through the</p>

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
		<p>hosting of various arts and culture activities which included among others the hosting of Mapungubwe Music Festival.</p> <p>4. The roll – out and management of Mapungubwe Arts and Culture programme</p> <p>The Department presented the concept document of the hosting of the 2023/24 Mapungubwe Arts and Culture Festival in all Social Clusters for consideration and approval. The concept was approved with an advice that there should be an appointed management entity that will assist the Department in governing, managing and assisting the department to implement the programme</p> <p>The Department did advertised for the appointment of the Service Provider to run the festival. Deunice Trading Pty-Ltd was appointed in executing the 2023/24, 2024/25, 2025/26 Mapungubwe Arts Festival. The Service Provider was requested to implement the Media Launch, Mapungubwe District Built-up event, Mapungubwe Cultural Carnival, Mapungubwe Marathon, Mapungubwe Craft Market and Exhibitions, Mapungubwe Comedy Night and Mapungubwe Music</p>

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised																											
		<p>Festival, Mapungubwe Choral Festival, Mapungubwe Film and Video Festival and also Mapungubwe Rugby Cup. The Mapungubwe Arts and Culture Festival was therefore implemented through the management entity that was appointed with a close monitoring and oversight by the Department.</p> <p>Activities with Financial implications</p> <table> <tr> <th>No.</th><th>Activities</th><th>Budget</th></tr> <tr> <td>1</td><td>Mapungubwe Built-up Event</td><td>R2 179 824.40</td></tr> <tr> <td>2</td><td>Media Launch of the festival</td><td>R99 708.37</td></tr> <tr> <td>3</td><td>Mapungubwe Festival Marketing</td><td>R594 375. 17</td></tr> <tr> <td>4</td><td>Mapungubwe Photograph and Videography services</td><td>R111 666.70</td></tr> <tr> <td>5</td><td>Mapungubwe Cultural Carnival</td><td>R 570 047.03</td></tr> <tr> <td>6</td><td>Mapungubwe Craft Market Exhibition</td><td>R694 116.64</td></tr> <tr> <td>7</td><td>Mapungubwe Theatre/ Drama and poetry</td><td>R344 421.32</td></tr> <tr> <td>8</td><td>Mapungubwe Comedy Night</td><td>R 343 144. 90</td></tr> </table>	No.	Activities	Budget	1	Mapungubwe Built-up Event	R2 179 824.40	2	Media Launch of the festival	R99 708.37	3	Mapungubwe Festival Marketing	R594 375. 17	4	Mapungubwe Photograph and Videography services	R111 666.70	5	Mapungubwe Cultural Carnival	R 570 047.03	6	Mapungubwe Craft Market Exhibition	R694 116.64	7	Mapungubwe Theatre/ Drama and poetry	R344 421.32	8	Mapungubwe Comedy Night	R 343 144. 90
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		10.	Mapungubwe Divas and Youth Festival	R 1 636 985.84	
		11	Mapungubwe Choral Festival	R 567 685.60	
		12	Mapungubwe Marathon	R340 094.90	
		13	Mapungubwe film and Video Festival	R 202 395.90	
		14	Mapungubwe Rugby Cup	R959 493.31	
			Total budget	R 11 977 020.69	
		The Mapungubwe District Build – ups were rolled out as follows in all the five (05) Districts:			
		Districts	Date implemented	Venues	Activities hosted
		Capricorn	01 - 03 December 2023	Ga- Molepo Laaste Hoop	• Cultural Parade

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised				
		Mopani	02 - 03 December 2023	Lenyenye: Greater Tzaneen	<ul style="list-style-type: none">• Cultural performances• Poetry• Theatre• Instrumental Performances• Craft Market• Comedy• Fashion Show	
		Sekhukhune	02 - 03 December 2023	Jane Furse: Makhudutha maga		
		Vhembe	08 -10 December 2023	Musina Local Municipality		
		Waterberg	08 - 09 December 2023	Mahwelereng Stadium: Mogalakwena Municipality		
		The provincial Mapungubwe activities were rich with diversity of arts and cultural programmes that showcased the unique and beauty of the heritage of the province. The following activities took place within the programme of Mapungubwe:				

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
		<ul style="list-style-type: none"> - Mapungubwe Launch which took place on 05 December 2023 - Mapungubwe Carnival Parade, which was held on 08 December 2023 in Polokwane, SABC Park - Mapungubwe Theatre which was held on 10 to 11 December 2023 - Mapungubwe Comedy Night which was held on 14 December 2023 - Mapungubwe Craft Market which was held from 09 to 15 December 2023 - Mapungubwe Arts Festival which was held on 16 to 17 December 2023. The festival attracted more than 4,000 people that enjoyed instrumental performances from the artists that were 95% from the province. - Mapungubwe Choral Festival on 24 February 2024 at University of Limpopo - Mapungubwe Film and Video Festival on 29 February to 01 March 2024 at Polokwane Library Gardens - Mapungubwe Youth and Diva Festival on 02 March 2024 at Ga - Motodi Stadium, Fetakgomo Tubatse Municipality

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
		<ul style="list-style-type: none"> - Mapungubwe Marathon on 02 March 2024 at Polokwane Cricket Club - Mapungubwe Rugby Cup on 09 March 2024 in Polokwane <p>The programmes were hosted successfully with collaborations from local and district municipalities and other identified relevant stakeholders.</p>
	The department must provide details with regard to the Memorandum of Understanding signed with LIHRA	<p>In the Memorandum of Understanding signed with The Limpopo Heritage and Resource Authority (LIHRA), which is a statutory body of the Department, the following critical elements forms part of the MoU: Agreement of the duties and responsibilities of LIHRA, which are as follows, amongst others:</p> <ul style="list-style-type: none"> - Identification of the heritage sites in the province - protect and manage heritage resources in a province and assist in grading to the Grade II status. - notify SAHRA of the presence of any heritage resource in the province which it considers fulfils the heritage assessment criteria - maintain data bases on heritage resources in accordance with national standards,

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
		<ul style="list-style-type: none"> - establish policy, objectives and strategy plans for heritage resources management in the province - determine the competence of local authorities to manage heritage resources in accordance with the national system for the heritage grading of local authorities - Visits heritage sites, monuments, museums and advise on management, conservation and the type of grading needed - Process applications for request of grading - usage of the R1,000,000 transfer in two tranches to perform the duties as stipulate above - Report on a quarterly basis on the work done (Provide both the performance and the financial reports) - Submit Annual Report after the end of the financial year in relation to performance! - Develop a Business Plan to implement programmes for the year that are related to the objective above - Submit Annual Financial statements at the end of the year
	What was the amounts allocated to Limpopo Library Board and the	Limpopo Library Board's allocation is R200,000.00. The allocation is planned for the following activities:

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
	Limpopo Archive Council and explain the purpose therefor?	<ul style="list-style-type: none"> • Monitoring the rendering of LIS Services in the Province • Advise the MEC on the formulation, development and implementation of Library and Information Services in the Province • Develop norms and standards • Ensure functionality, efficiency, and accessibility of libraries • Submit Audited Annual Financial Statements to the Department <p>Limpopo Archive Council's allocation is R250,000.00</p> <p>The allocation is for the following activities:</p> <ul style="list-style-type: none"> • Determine classifications to be implemented by governmental bodies • Develop the Appraisal Policy • Conceptualisation and Identification of non-public records with enduring value • Develop and approve relevant archival policies including the Act • Advise the MEC on matters and operations of Limpopo provincial Archives Meetings with the MEC) • Ensure efficient functionality of Limpopo Provincial Archives (meetings with the Provincial Archivists)

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
		<ul style="list-style-type: none"> Review the content of the training and design a competency certificate for participants <p>Collaboration with Office of the Premier regarding implementation of ECM in governmental bodies and maintain functionality of ATOM system</p>
	What was the nature of support provided to artists during the Mapungubwe Festival?	Local artists were given an opportunity to Perform at the main stage of Mapungubwe Arts Festival during the music festival, youth festival, choral festival, district build up activities and they all received performance fee. Attached is the list of artists of Mapungubwe Festival and the amount paid to them.
	Why is progress of Tshaulu library only at 8% compared to the other three libraries	<p>The slow progress on Tshaulu library was as a result of the following:</p> <ul style="list-style-type: none"> Unavailability of G5 soil material for the platforms which delayed progress on site. The soil found in the area failed the laboratory tests and the contractor struggled to find suitable material in the area. <p>Poor performance by the local subcontractor and the contractors' site management team. The contractor had to appoint a new subcontractor and appoint new site management team.</p>

Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
	<p>Where are the five sport focus schools located that were supported through the academy and what was the nature of support provided.</p> <p><u>Mapungubwe Arts Cultural Festival.</u> The department must provide details of this event and indicate all activities with financial implications</p>	<p>The sport focus school are situated at the following schools</p> <ol style="list-style-type: none"> 1. Capricorn High in Capricorn district 2. Ben Voster Hoerskool in Mopani District 3. Ben Viljoen Hoerskool in Sekhukhune District 4. Louis Trichard Hoerskool in Vhembe District 5. Settlers High school in Waterberg District <p>All the above five focus schools were assisted with financial support to assist the department on the following:</p> <ul style="list-style-type: none"> • Maintenance of school sport facilities • Accommodation, transport and meals for athletes during Provincial and National championships <p>Provision of attire and equipment for athletes</p> <p>Mapungubwe Arts Festival is dubbed as ‘the melting pot of Africa’s Culture’. It is programme that the arts and cultural heritage of South Africa is celebrated. The current year Mapungubwe Arts and culture Festival boasted the rich culture and heritage of the province and the country as a whole through the hosting of Cultural Carnival, Mapungubwe District built-up, Mapungubwe Craft Market,</p>

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		<p>Mapungubwe Choral, Mapungubwe Theater Night, Craft Exhibitions, Mapungubwe Open – Air and Youth Festival, Mapungubwe Marathon, Mapungubwe Rugby and Mapungubwe Comedy Night that culminated to the main Mapungubwe Music Festival. The 2023/24 Mapungubwe programme contributed immensely to the social cohesion and nation building through the hosting of various arts and culture activities which included among others the hosting of Mapungubwe Music Festival.</p> <p>5. The roll – out and management of Mapungubwe Arts and Culture programme</p> <p>The Department presented the concept document of the hosting of the 2023/24 Mapungubwe Arts and Culture Festival in all Social Clusters for consideration and approval. The concept was approved with an advice that there should be an appointed management entity that will assist the Department in governing, managing and assisting the department to implement the programme</p>

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		<p>The Department did advertise for the appointment of the Service Provider to run the festival. Deunice Trading Pty-Ltd was appointed in executing the 2023/24, 2024/25, 2025/26 Mapungubwe Arts Festival. The Service Provider was requested to implement the Media Launch, Mapungubwe District Builtup event, Mapungubwe Cultural Carnival, Mapungubwe Marathon, Mapungubwe Craft Market and Exhibitions, Mapungubwe Comedy Night and Mapungubwe Music Festival, Mapungubwe Choral Festival, Mapungubwe Film and Video Festival and also Mapungubwe Rugby Cup. The Mapungubwe Arts and Culture Festival was therefore implemented through the management entity that was appointed with a close monitoring and oversight by the Department.</p> <p>Activities with Financial implications</p> <table> <tr> <th>No</th><th>Activities</th><th>Budget</th></tr> <tr> <td>1</td><td>Mapungubwe Built-up Event</td><td>R2 179 824.40</td></tr> <tr> <td>2</td><td>Media Launch of the festival</td><td>R99 708.37</td></tr> <tr> <td>3</td><td>Mapungubwe Festival Marketing</td><td>R594 375. 17</td></tr> <tr> <td>4</td><td>Mapungubwe Photograph and Videography services</td><td>R111 666.70</td></tr> </table>	No	Activities	Budget	1	Mapungubwe Built-up Event	R2 179 824.40	2	Media Launch of the festival	R99 708.37	3	Mapungubwe Festival Marketing	R594 375. 17	4	Mapungubwe Photograph and Videography services	R111 666.70
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Date of meeting	Matters raised by the Portfolio Committee	How the Department addressed the matters raised
	<p>What was the amounts allocated to Limpopo Library Board and the Limpopo Archive Council and explain the purpose therefor?</p>	<p>Submit Annual Financial statements at the end of the year</p> <p>Limpopo Library Board's allocation is R200,000.00.</p> <p>The allocation is planned for the following activities:</p> <ul style="list-style-type: none"> • Monitoring the rendering of LIS Services in the Province • Advise the MEC on the formulation, development and implementation of Library and Information Services in the Province • Develop norms and standards • Ensure functionality, efficiency, and accessibility of libraries • Submit Audited Annual Financial Statements to the Department <p>Limpopo Archive Council's allocation is R250,000.00</p> <p>The allocation is for the following activities:</p> <ul style="list-style-type: none"> • Determine classifications to be implemented by governmental bodies • Develop the Appraisal Policy • Conceptualisation and Identification of non-public records with enduring value • Develop and approve relevant archival policies including the Act

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8. SCOPA resolutions

Summary of SCOPA resolutions

The summary of the progress is as per below table:

Financial Years	No. of Resolutions	No. Resolved	No not resolved	Unresolved Matters
2014/15	7	6	1	Human Management and compensation
2015/16	7	7	0	None
2016/17	13	12	1	Unauthorised Expenditure
2017/18	10	7	3	<ul style="list-style-type: none">• Key audit findings (Stagnant in the audit outcomes)• Non improvement in the audit outcome• Irregular expenditure
2018/19	10	8	2	<ul style="list-style-type: none">• Stagnant in the audit outcomes• Fruitless and wasteful expenditure
2019/20	6	4	2	<ul style="list-style-type: none">• Non implementation of the previous year's House resolutions• Material underspending of the budget
2020/21	4	3	1	Stagnant in the audit outcomes

2021/22	6	5	1	Special Resolution – Lifestyle audit
TOTAL	63 (100%)	52 (82%)	11 (18%)	

Below is the progress made on the eleven (11) remaining Resolutions:

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
2014/15 FY				
07	Human Resources Management and Compensation	The matter should then be referred to the Public Service Commission (PSC) for further investigation regarding the appointees.	The case was referred to State Attorney on the 03 October 2017 to date. State Attorney has not prepared the review application, despite number of meetings held with State Attorney and appointed Counsel and requests for updates in relation to the case.	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			In relation to Director: Museum and Heritage, Director: MEC's Office and Assistant Director: HRD, no progress has been received from State Attorney	
2015/16 FY				
0				
2016/17				
12	Unauthorised expenditure	The Accounting Officer must recover the unauthorised expenditure from the responsible officials	The report indicates that Department has commenced with the process to recover the Unauthorised Expenditure. Furthermore, the amount is now disclosed under 'transferred to debts.	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			The case was referred to State Attorney on the 03 October 2017 to date State Attorney has not prepared the review application, despite number of meetings held with State Attorney and appointed Counsel and requests for updates in relation to the case.	
2017/18 FY				
02	Stagnant int the Audit outcomes (Key audit findings)	The Committee recommends that the Accounting Officer must develop a comprehensive audit plan to deal with expenditure management, material underspending of the budget, material	The action plan was developed to address all the findings. To date, the department resolved all the 38 findings. The Department is continuously implementing all the Audit	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		misstatements in the preparation on the Annual Financial Statements (AFS) to obtain a clean audit.	findings for the preceding years.	
03	Non improvement in the audit outcome	The Committee recommends that the Accounting Officer must develop a comprehensive audit plan in order to obtain a clean audit.	Fully implemented. The Department have improved from qualified to unqualified audit opinion. The Department is continuously implementing all the Audit findings for the preceding years.	No
06	Irregular expenditure	The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for incurring	Disciplinary action was instituted against the Accounting Officer and the CFO. The Accounting Officer was demoted, and the CFO was dismissed.	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		<p>irregular expenditure amounting to R67 471 000 which was incurred in the previous year.</p> <p>The Committee further recommends that the Accounting Officer must investigate all irregular expenditure incurred in the current and previous financial years and recover any loss due to negligence from responsible officials and service providers.</p>	<p>Irregular expenditure has been investigated and currently remaining with a balance of R 13,3million.</p> <p>The PMDS non-compliance matter is serving before court.</p> <p>The Mapungubwe forensic investigation has been completed, finalised and recommendations implemented. The matter has been condoned by the Provincial Treasury.</p> <p>Public Service Commission investigation on irregular appointments has been completed and the case are serving before court.</p>	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			The cases were referred to the State Attorney. Several requests for progress were made until a meeting with the Head of State Attorney was held. He assured the Department that all the cases will be handled by his office and constant feedback will be provided to the Department.	
2018/19 FY				
01	Stagnant in the audit outcomes	The Committee recommends that the Accounting Officer must develop an audit action plan to obtain a clean audit.	Fully implemented. The Department have improved from qualified to unqualified audit opinion.	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
06	Fruitless and wasteful expenditure	The Committee recommends that the Accounting Officer must investigate fruitless and wasteful expenditure to the tune of R2, 707 million incurred in the prior years and recover any loss due to negligence must be recovered from responsible officials	The Fruitless and wasteful expenditure of R2,707 million was investigated as follows: An amount of R1 463 million was written off by Provincial Treasury An amount of R4000.00 was recovered from the responsible official. A balance of an amount of R 1 240 million has been referred to Legal Services for recovery processes through State Attorney.	No
2019/20 FY				
01	Non-Implementation of the previous year's House resolutions	The Committee recommends that the Executing Authority must	No action has been taken against the Accounting Officer, since all the House	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		<p>provide an update on the implementation of all outstanding House Resolutions dating back from 2014-2015 to 2018/19 financial years.</p> <p>The Committee further recommends that the Executing Authority must take appropriate action against the Accounting Officer for failing to implement the House Resolutions for the period under review.</p> <p>The Committee further recommends that the Executing Authority must table a progress report on</p>	<p>Resolutions have been implemented whilst other matters are dependent on other state agencies such as SAPS.</p> <p>The Executing Authority will present progress report on outstanding House Resolutions for tabling to SCOPA and Portfolio Committee in the next sitting.</p>	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		the implementation of all outstanding House resolutions and submit the report to both SCOPA and the Portfolio Committee on Sport, Arts & Culture on or before 31 March 2023.		
03	Material underspending of the vote	The Committee recommends that the Accounting Officer must take appropriate action against officials responsible for underspending the budget by R32,936 million on programmes 2,3 and 4 since underspending compromises service delivery.	Disciplinary measures were not affected due to the following reasons: The Expanded Public Works Programme Integrated Grant underspend by R468,000 since the appointment of workers started in August 2020 owing to the COVID-19 pandemic. Some artists could not benefit from the	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		The Committee further recommends that the Executing Authority must table a progress report on the implementation of all outstanding House resolutions and submit the report to both SCOPA and the Portfolio Committee on Sport, Arts & Culture on or before 31 March 2023.	<p>COVID-19 Relief Fund/Programmes since they were unable to provide some of the mandatory documents such as proof of lost of income and tax registration/compliance.</p> <p>The remaining budget was surrendered to the Provincial Treasury.</p> <p>R4.211 million was in relation to under spending on Compensation of Employees as a result of moratorium placed on vacant post.</p> <p>Progress on construction of the four (4) libraries that were planned for 2020/21</p>	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
			<p>was negatively affected by the National lockdown as a result of COVID-19 (R3.563 million).</p> <p>R5.910 million was in relation to under spending on maintenance and minor. The remaining budget was surrendered to the Provincial Treasury.</p>	
2020/21 FY				
04	Stagnant in the audit outcomes	The Committee recommends that the Accounting Officer must develop an audit action plan to address internal weaknesses with a view of obtaining a Clean Audit Opinion.	The Department has developed a comprehensive audit improvement plan which is aimed at addressing internal control deficiencies associated with material audit findings raised in during the 2020/21	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		<p>Furthermore, the Committee recommends that Provincial Treasury must support and monitor the implementation of the audit action plan and ensure that the findings are cleared.</p> <p>The Committee further recommends that the Executing Authority must table a progress report on the implementation of the resolution and submit the report to both SCOPA and the Portfolio Committee</p>	<p>financial years. The audit improvement plan is accompanied by audit action plans and implemented effectively.</p> <p>No material findings were raised on Capital commitments in 2021/22 financial year this is attributed to the implementation of the audit improvement plan.</p> <p>The Department is monitoring the implementation of the Audit Improvement Plan and Audit Action Plan to achieve clean administration with the</p>	

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		on Sport, Arts & Culture on or before 31 March 2023.	assistance and support from Provincial Treasury and various oversight bodies. The Audit Action Plan is reported to the Provincial Treasury monthly and Audit Committee on a quarterly basis. The Executing Authority will present progress report on outstanding House Resolutions for tabling to SCOPA and Portfolio Committee in the next sitting.	
2021/22 FY				
06	Lifestyle Audit	The Committee recommends that the Accounting Officer must	The matter has been discussed during the Corruption Prevention	No

Resolution No.	Subject	Details	Response by the department	Resolved (Yes/No)
		<p>appoint an independent firm to conduct a lifestyle audit on both management and officials within Supply Chain Management.</p> <p>The Committee recommends that the Executing Authority must table progress.</p> <p>Report in the House every six months on the implementation of this resolution with effect from 01 April 2024.</p>	<p>Coordinating Committee meeting and HOD's Forum meeting wherein a resolution was taken that it should be a Provincial Matter and be facilitated and dealt with by Office of the Premier.</p>	
2022/23 FY				
The Department received SCOPA Questions and not yet Resolutions				

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
Material misstatement on minor assets	2022/23	The department has taken all precautionary measures to ensure account balances are faithfully represented on the annual financial statements. Monthly and quarterly asset reconciliation have been performed throughout the financial year. Therefore, the matter has been resolved.
Material misstatement on prior period disclosure	2022/23	It was an isolated matter, and it has been resolved.

10. Internal control unit

Activities	Actual achievements
<p>Discuss the work performed by internal control unit during the year.</p> <p>Develop and implement effective internal control measures.</p> <ul style="list-style-type: none"> - Develop the PFMA Check list and monitor the compliance thereof. 	<p>Policy review Plan has been monitored in Strategic Planning Unit. There is a great improvement in the development of Policies, SOP's, Manual.</p>

<ul style="list-style-type: none"> - Develop the management action plans on AG findings. <p>Develop compliance checklist on departmental policies and procedures</p> <p>Monitor the implementation of internal control measures.</p>	
<ul style="list-style-type: none"> - Coordinate departmental audit steering Committee meetings. - Conduct follow-up ad-hoc audits on issues raised by Auditor General and Internal Audit. - Conduct compliance audit to ensure departmental compliance with policies and procedures. - Coordinate and consolidate management letters. 	<p>External Audits were managed accordingly. The Directorate assisted the Chief Financial Officer in developing the Audit Action Plan by facilitating sessions with the affected directorates. Progress is being realised and compiled by Risk Management. Risk Management is also continuing to advice on possible repeat audit findings for management. The Audit Action Plan has been monitored, out of 27 findings, 26 resolved.</p> <p>The Internal Audits were also managed. Out of 52 findings from 2019/20 financial year to date, two (02) outstanding, five (5) awaiting a follow up audit. A compliance audit is conducted regularly on SCM contracts, HRM and quarterly during the Accounting Officer's reporting.</p>

	Over and above this, the Director assist the Head of Department in managing the SCOPA resolutions, as well as Questions for Portfolio Committee on Sport, Arts & Culture, Audit Committee matters in developing the Accounting Officer's report, Assist as Internal Control Director and participate in PFMA Forum for the Province on behalf of the Department. The Director also assists in dealing with irregular expenditures and Fruitless and Wasteful Expenditure for the Department. All correspondences are responded to within a reasonable timeframe and reported to relevant reporting structures.
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11. Internal Audit and Audit Committees

11.1. Key activities and objectives of the internal audit

The purpose of the Shared Internal Audit Services (SIAS) is to help Provincial Departments accomplish their strategic outcomes and objectives through performing systematic and disciplined assurance and consulting services by evaluating and improving the adequacy and effectiveness of the organisation's a) Risk Management, b) Internal Control/Compliance and c) Organisational Governance Processes.

SIAS utilises either Assurance or Consulting skills and techniques when conducting internal audit services. The primary objective always been to improve organisational governance, risk management, internal control and compliance processes. Essentially, the

service offering of Shared Internal Audit Services (SIAS) may be divided into following three broad yet overlapping categories, namely:

- Compliance Audits – which will focus mainly on Programme 1 (Administration) and the implementation of Combined Assurance;
- Performance Audits – focuses on Core Function Programmes;
- Specialised Audits –services currently offered are related to Information Systems Audits and Fraud Risk Audits.

11.2. Scope of Work of the Internal Audit Function

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

Assurance Services

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

Consulting Services

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

11.3. Summary of internal audit work done

Assurance and Consulting Audit Services

Q1	Q2	Q3	Q4
<ul style="list-style-type: none">• Annual Financial Statements Review• Annual Performance Reports Review• Follow Up	<ul style="list-style-type: none">• Infrastructure Execution• Follow Up	<ul style="list-style-type: none">• Supply Chain Management• Interim Financial Statements• Audit of Performance Information• Follow Up	<ul style="list-style-type: none">• Assessment of Risk Profile• Asset Management• Transfer Payments• Follow Up

Fraud Audit

Q1	Q2	Q3	Q4
<ul style="list-style-type: none">• Expenditure Management			

Information Systems Audit

Q1	Q2	Q3	Q4
<ul style="list-style-type: none"> Follow up 	<ul style="list-style-type: none"> General Control Review Follow up 	<ul style="list-style-type: none"> Follow up 	<ul style="list-style-type: none"> Follow up

Performance Audit

Q1	Q2	Q3	Q4
			<ul style="list-style-type: none"> Mass Sport Participation Programme

11.4 Key activities and objectives of the Audit Committee

11.4.1 Key activities

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.

11.4.2 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.

11.4.3 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.

11.4.4 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.

11.4.5 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.

11.4.6 360 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:

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

11.4.5 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.

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)	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> 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

NO.	PERIOD	NATURE OF THE AC MEETING	INFORMATION / DOCUMENTS REVIEWED
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.

11.4.6 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. of Meetings Attended (Education)	No. of Meetings Attended (Department of Sport, Arts & Culture)	No. of Meetings Attended (Office of the Premier)
CURRENT CLUSTER 1 AUDIT COMMITTEE MEMBERS.								
Adv S D Lebepe	<ul style="list-style-type: none"> Advocate of the High Court Chartered Accountant (SA) Master in Business Administration (MBA) LLB Certified Theory in Accounting (CTA) BCom Accounting Post Graduate Diploma - Labour Law 	External		01 February 2020 Re appointed 01 February 2023.	To date	5	5	5

Name	Qualifications	Internal or external	If internal, position in the Department	Date Appointed	Date Resigned	No. of Meetings Attended (Education)	No. of Meetings Attended (Department of Sport, Arts & Culture)	No. of Meetings Attended (Office of the Premier)
CURRENT CLUSTER 1 AUDIT COMMITTEE MEMBERS.								
K Mhlongo	<ul style="list-style-type: none"> • Bachelor of Laws (LLB). • Master of Business Administration (MBA). • Bachelor of Arts (BA). • Diploma in Technical Financial Accounting. • Diploma in Senior Bookkeeping. • Diploma in Junior Bookkeeping. • ABSA Management Programme. • Leading and Managing the Wealth Environment. 	External		01 February 2023 – 2026	To date	5	5	5
M G Mathabathe	<ul style="list-style-type: none"> • N Dip Internal Auditing • B Tech Internal Auditing • Advanced Diploma in Accounting Sciences. 	External		01 February 2020 Re appointed 01 February 2023.	To date	5	5	5

Name	Qualifications	Internal or external	If internal, position in the Department	Date Appointed	Date Resigned	No. of Meetings Attended (Education)	No. of Meetings Attended (Department of Sport, Arts & Culture)	No. of Meetings Attended (Office of the Premier)
CURRENT CLUSTER 1 AUDIT COMMITTEE MEMBERS.								
	<ul style="list-style-type: none"> • Post graduate diploma Internal Auditing • Certified Internal Auditor (CIA) • Certified Information Systems Auditor (CISA) • Certified Information Security Manager (CISM) 							
D Maraka	<ul style="list-style-type: none"> • Masters Diploma Human Resource Management • B of Arts • Bachelor of Education • Baccalaureus Artium Honores 	External		01 February 2023 – 2026	To date	4	4	4

11.4.6 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.

12. AUDIT COMMITTEE REPORT





LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

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

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

Audit Committee Structure

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

Audit Committee Responsibility

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

Stakeholder Engagement/s

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

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

Audit Committee Skills Development

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

Isimini Towers, 46 Hans Van Rensburg Street, POLOKWANE, 0700, Private Bag X9486, POLOKWANE, 0700
Tel: (015) 298 7000, Fax: (015) 295 7010 Website: <http://www.limpopo.gov.za>

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The Effectiveness of Internal Control

The Audit Committee reviewed the results of the formal documented design, implementation and effectiveness of the Department of Sports, Arts and Culture's system of internal controls conducted by the internal audit during the financial year ended 31 March 2024, and in addition, considered information and explanations given by management. Control deficiencies identified by internal audit have been addressed by management and the control environment continues to be strengthened in the areas of leadership, financial and performance management and governance to enable credible financial statements and performance reports and compliance with legislation.

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

Risk Management

The Audit Committee reviewed the Department of Sports, Arts and Culture's policies on risk management and strategy (including IT Governance) and monitored the implementation of risk management policy and strategy. Risk management processes at the Department of Sports, Arts and Culture are generally satisfactory. The Audit Committee will continue to monitor that the Department of Sports, Arts and Culture: 1). continuously improves its risk management maturity level, 2). that there is funding for risk management activities, 3). that investigations are conducted timely and appropriately to address any identified risks (including fraud risks) and 3). that the Department of Sports, Arts and Culture implements a risk management process that is integrated with other functions, specifically, strategy, performance, compliance and governance.

In-Year Management and Quarterly Report

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

Internal Audit

The Audit Committee:

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

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

Combined Assurance

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, together with the Provincial Treasury, should finalise on the full implementation of the Combined Assurance framework. The implementation of the Combined Assurance framework will commence in the 2024/2025 financial year.

Compliance with the relevant laws and regulations

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

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

Evaluation of Annual Financial Statements

Following the review before the audit by the Audit Committee of the draft Annual Financial Statements for the year ended 31 March 2024, the Audit Committee was of the view that, the draft Annual Financial Statements could be submitted to the AG(SA) for audit subject to effecting all inputs from the Audit Committee, Internal Audit and Provincial Treasury before submission.

Post their audit of the Annual Financial Statements, AG(SA) did not report any misstatements on the reported Annual Financial Statements for the financial year ended 31 March 2024.

Evaluation of Annual Performance Report

Following the review before the audit by the Audit Committee of the draft Annual Performance Report for the year ended 31 March 2024, the Audit Committee was of the view that, the draft Annual Performance Report could be submitted to the AG (SA) for review subject to effecting all inputs from Audit Committee and Internal Audit.

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

Consideration of the Final Audit report

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

Audit results per outcome area

Outcome area	Movement	2023-24	2022-23	2021-22
Financial statements	▶			
Annual performance report				
• Programme 2 – Cultural Affairs services	▶			
• Programme 3 – Library and Archives services	▲			
Compliance with legislation				
• Consequence management				
• Annual financial statement, performance and annual report	▲			
• Expenditure management	▲			
• Strategic Planning	▶			
• Utilisation of conditional grants	▶			
• Transfer of funds	▶			
• Asset Management	▶			
• Procurement and contract management	▶			

	Unqualified / No material findings		Qualified		Adverse		Disclaimed		Material findings		Not audited
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▲	Improvement	▼	Regression	▶	Unchanged
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The Audit Committee considered the Audit Report issued by AG(SA).

The Department of Sports, Arts and Culture obtained an unqualified without findings (clean audit) outcome, which is an excellent outcome and a testament to the hard work and dedication of the management of the Department of Sports, Arts and Culture to improve financial reporting, service delivery, governance and compliance with legislation.

We congratulate the Department of Sports, Arts and Culture on the clean audit outcome and acknowledge all efforts and commitment from the MEC, Accounting Officer, management and all oversight bodies to a clean provincial administration, accountability and good governance.

The Audit Committee will continue to support the efforts of the Department of Sports, Arts and Culture through its role as an oversight body and will ensure that its activities support the Department of Sports, Arts and Culture to provide an enabling environment for the sport, arts and culture (SAC) sector to foster an active, creative, winning and socially cohesive nation.



Advocate Sereku Daisy Lebepe CA(SA) MBA

Chairperson of the Audit Committee

Date: 20 August 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 is not responsible for issuing of concessions and business license to operate economic activities
Developing and implementing a preferential procurement policy?	Yes	The Department has developed its Preferential Procurement policy and it is being implemented with all procurement activities in line with the Preferential Procurement Policy Regulation (PPR of 2022)
Determining qualification criteria for the sale of state-owned enterprises?	No	Not applicable to the Department
Developing criteria for entering into partnerships with the private sector?	No	The Department did not enter in any Private Partnership in the year under review.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	The Department supports the Broad Based Black Economic Empowerment through the implementation of the Preferential Procurement Policy and PPR 2022

PART D:

HUMAN RESOURCE MANAGEMENT

1. Introduction

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

2. Overview of Human Resources

The Department has a total workforce of 657 employees and posts are funded through the equitable share and conditional grant budget. 197 of the posts are filled by contract workers appointed through the Community Library Services, Mass Participation and Sport Development grants as well as EPWP Integrated Grant.

The Department as part of its Human Resource Plan (HRP) prioritised the implementation of the organisational structure, recruitment and selection, workforce skills development and capacity building and promotion of employment equity. The department has appointed additional employees under library staff as per newly approved establishment and that contributed to the increase in the workforce.

The Department has implemented the approved Organizational structure that has contributed to the growth of the department with respect to post staff establishments. The reviewed Organisational structure has a total number of 564 posts. Two-hundred and five (205) posts of library services are now created as permanent on the current structure. The Department has created a 5th component of District Coordination to ensure efficient coordination of service delivery and posts have been prioritised for filling over the MTEF period. The vacancy rate of the Department is 6.5% in the reporting year. However, the vacancy rate on SMS level is at 19% in 2023/2024.

The Department has a recruitment plan. The Department has made significant progress on the filling of the vacant advertised posts in line with the recruitment plan for the current MTEF period. The Department has advertised 344 posts and filled 287 posts, out of which 74 are temporary and 213 are permanent posts. As at end March 2024 fifty -seven (57 posts) were undergoing employment verification to enable the Department to make appointments.

The 50/50 Employment Equity target in terms of Senior Management Service (SMS) has not been reached. By the end of 2023/2024 financial year, the Department had 13 males and nine (9) females at SMS level. The Employment Equity in terms of race was not reached, however the disability status for all levels is at 1.5%. The Department is targeting at least 50% of women appointments at SMS level in order to achieve the National target of 50%.

As part of ensuring delivery on the mandate the department is ensuring all employees have signed performance contract as per Performance management and development policy.

The Human Resources development has provided 22 skills development programs and implemented capacity development programmes as prioritised and these impacted in the improved performance of the department. The EHW has implemented the programmes targeted to increase productivity and service delivery. The Department is providing psychosocial support to the employees and OHS issues are monitored on a quarterly basis. The Department provides psychosocial support to the employees and OHS issues are monitored on a quarterly basis.

3. Human Resources Oversight Statistics

3.1 Personnel related expenditure

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

Table 3.1.1 Personnel expenditure by programme for the period 1 April 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	181, 218	91, 801	213	0.00	50,66	670,080
Cultural Affairs	111, 145	30, 460	53	0.00	27,41	609,200
Library & Archives Services	231, 954	66, 159	386	0.00	28,52	268,939
Sport & Recreation	101, 451	23, 981	345	0.00	23,64	888,185
Total	625,768	212, 401	997	0.00	33,94	461,741

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)	3, 058	1,4	15	203,867

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Skilled (level 3-5)	33, 197	15,6	162	204,920
Highly skilled production (levels 6-8)	75, 415	35,5	187	403,289
Highly skilled supervision (levels 9-12)	66, 945	31,5	79	847,405
Senior and Top management (levels 13-16)	29, 823	14,0	22	1355,591
Other, contract	3 ,963	1,9	192	20,641
Total	212, 401	100,0	657	323,289

Table 3.1.3 Salaries, Overtime, Homeowners 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)	Home Owners Allowance as a % of personnel costs	Amount (R'000)	Medical Aid as a % of personnel costs
Programme 1: Administration	75, 491	35,54	0.00	0.00	2105	0,99	4, 407	2,07
Programme 2: Cultural Affairs	53, 109	25,00	0.00	0.00	953	0,45	1, 601	0,75
Programme 3: Library and Information Services	59, 828	28,17	0.00	0.00	1, 102	0,52	1, 620	0,76
Programme 4: Sport and Recreation	11, 326	5,33	0.00	0.00	335	0,16	524	0,25
Total	199, 754	94,05	0.00	0.00	4, 495	2,12	8, 152	3,84

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)	2, 182	1,03	0.00	0.00	236	0,11	416	0,20
Skilled (level 3-5)	28, 648	13,49	0.00	0.00	1 016	0,48	1 688	0,79
Highly skilled production (levels 6-8)	74, 765	35,20	0.00	0.00	1 895	0,89	3 492	1,64
Highly skilled supervision (levels 9-12)	65, 825	30,99	0.00	0.00	1 056	0,50	2 151	1,01
Senior management (level 13-16)	26, 378	12,42	0.00	0.00	292	0,14	405	0,19
Other, contract	1, 956	0,92	0.00	0.00	0	0,00	0	0,00
Total	199 754	94,05	0.00	0.00	4 495	2,12	8 152	3,84

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
Programme 1: Administration	150	137	9,5	4
Programme 2: Cultural Affairs	56	50	12,0	51
Programme 3: Library and Information Services	256	246	4,1	75
Programme 4: Sport and Recreation	28	27	3,7	67
Total	490	460	6,5	197

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)	16	15	6,7	0
Skilled (3-5)	164	162	3,1	0
Highly skilled production (6-8)	199	187	5,9	0
Highly skilled supervision (9-12)	84	74	10,5	5
Senior management (13-16)	27	22	22,7	0
Other, contract	0	0	0,0	192
Total	490	460	6,5	197

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
Administrative related	76	72	11,1	4
Archivists curators and related professionals	9	9	22,2	0
Bus and heavy vehicle drivers	0	0	0,0	0
Cleaners in offices workshops hospitals etc.,	132	15	6,7	117
Client information clerks (switch receipt inform clerks)	1	1	0,0	0
Communication and information related	32	27	3,7	5

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Finance and economics related	5	5	0,0	0
Financial and related professionals	4	4	0,0	0
Financial clerks and credit controllers	18	18	0,0	0
Head of department/chief executive officer	1	1	0,0	0
Historians and political scientists	3	3	133,3	0
Housekeepers laundry and related workers	2	2	0,0	0
Human resources & organisation development & relate prof	8	8	0,0	0
Human resources clerks	15	11	0,0	4
Human resources related	10	10	0,0	0
Language practitioners interpreters & other communicators	12	12	0,0	0
Librarians and related professionals	103	103	0,0	0
Library mail and related clerks, permanent	87	87	9,2	0
Light vehicle drivers	1	1	0,0	0
Logistical support personnel	3	3	0,0	0
Messengers porters and deliverers	8	8	0,0	0
Motor vehicle drivers	2	2	0,0	0

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Museum manager	1	1	0,0	0
Not available	0	0	0,0	0
Other administration & related clerks and organisers	94	27	3,7	67
Other occupations	1	1	0,0	0
Risk management and security services	4	4	0,0	0
Secretaries & other keyboard operating clerks	3	3	0,0	0
Senior Managers	22	22	22,7	0
Total	657	460	6,5	197

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	1	1	100	0	0
Salary Level 16	0	0	0	0	0
Salary Level 15	0	0	0	0	0

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Salary Level 14	5	4	80	1	20
Salary Level 13	20	17	85	4	15
Total	26	22	85	5	15

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	1	1	100	0	0
Salary Level 16	0	0	0	0	0
Salary Level 15	0	0	0	0	0
Salary Level 14	5	4	80	1	20
Salary Level 13	20	17	85	4	15
Total	26	22	85	5	15

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
Salary Level 14	0	1	0
Salary Level 13	3	0	0
Total	3	1	0

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2023 and 31 March 2024

Reasons for vacancies not advertised within six months
Introduction of circular 49 Of 2023 on Directive on the implementation of control measures aimed at assisting executive authorities in managing fiscal sustainability during the process of creating and filling vacant posts in departments contributed towards delay. The post at level 14 was also prioritised for filling however not advertised due to litigation. An Award from Labour Court was issued in September 2023.
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
None
Reasons for vacancies not filled within six months
N/A

3.3 Job Evaluation

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

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 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 (Levels 1-2)	16	0	0	0	0	0	0
Skilled (Levels 3-5)	164	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	199	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	84	0	0	0	0	0	0

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Senior Management Service Band A	21	0	0	0	0	0	0
Senior Management Service Band B	4	0	0	0	0	0	0
Senior Management Service Band C	1	0	0	0	0	0	0
Senior Management Service Band D	1	0	0	0	0	0	0
Total	490	0	0	0	0	0	0

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

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

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

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

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

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

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Lower Skilled (Levels 1-2)	4	2	3	PSCBC Resolution 3 of 2009
Skilled (Levels 3-5)	35	2&4	4&5	Upgrades
Highly Skilled Production (Levels 6-8)	43	7	8	Upgrades and PSCBC Resolution 3 of 2009
Highly Skilled Supervision (Levels 9-12)	22	9 & 11	10 & 12	Upgrade and PSBC resolution 1 of 2012
Total number of employees whose salaries exceeded the level determined by job evaluation				104
Percentage of total employed				22.7%

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

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

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

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

Salary band	Number of employees at beginning of period-1 April 2023	Appointm ents and transfers into the departme nt	Terminati ons and transfers out of the departme nt	Turnover rate
Lower skilled (Levels 1-2)	12	35	6	50
Skilled (Levels 3-5)	49	88	2	4
Highly skilled production (Levels 6-8)	95	89	4	4.2
Highly skilled supervision (Levels 9-12)	76	1	4	5
Senior Management Service Bands A	16	0	1	6.2
Senior Management Service Bands B	4	0	0	0
Senior Management Service Bands C	1	0	0	0

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
Senior Management Service Bands	1	0	0	0
Contracts	151	74	150	99
Total	405	287	167	41

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	46	2	10	28
Archivists curators and related professionals	4	0	1	25
Building and other property caretakers	2	0	0	0
Bus and heavy vehicle drivers	2	1	0	0
Cleaners in offices workshops hospitals etc.	26	2	2	8
Client inform clerks (switch receipt inform clerks)	3	0	0	0
Communication and information related	4	0	1	25

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
Farm hands and labourers	4	0	0	0
Financial and related professionals	8	0	0	0
Financial clerks and credit controllers	12	0	0	0
Head of department/ Chief executive officer	1	0	0	0
Historians and political scientists	2	0	0	0
Human resources & Organisational development & relate prof	5	0	0	0
Human resources clerks	13	3	1	8
Human resources related	7	0	0	0
Identification experts	1	0	0	0
Language practitioners' interpreters & other communication	5	0	1	20
Librarians and related professionals	5	1	0	0
Library mail and related clerks	216	234	141	65
Light vehicle drivers permanent	1	0	0	0
Messengers porters and deliverers permanent	4	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 administration & related clerks and organizers	3	44	8	3
Risk management and security services	3	0	0	0
Secretaries & other keyboard operating clerks	2	0	0	0
Senior managers	21	0	1	0
Total	405	287	167	41

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	1	0.60
Resignation	67	40.10
Expiry of contract	95	56.90
Discharged due to ill health	1	0.60
Retirement	3	1.80
Total	167	100.00

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
Administrative related	46	0	0	28	61%
Archivists curators and related professionals	4	0	0	2	50%
Building and other property caretakers	2	0	0	0	0
Bus and heavy vehicle drivers	2	0	0	0	29%
Cleaners in offices workshops hospitals etc.	26	0	0	8	31%
Client inform clerks(switchb recept inform clerks)	3	0	0	2	67%
Communication and information related	4	0	0	1	25%
Farm hands and labourers	4	0	0	0	0

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
Financial and related professionals	8	2	25	5	62%
Financial clerks and credit controllers	12	0	0	7	58.3%
Head of department/chief executive officer	1	0	0	0	0%
Historians and political scientists	2	0	0	2	100%
Human resources & organisat develop & relate prof	5	0	0	3	60%
Human resources clerks	13	0	0	8	61.5%
Human resources related	7	0	0	2	28.5%
Identification experts	1	0	0	0	0%
Language practitioners' interpreters & other commun	5	0	0	0	0

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
Librarians and related professionals	5	0	0	4	80%
Library mail and related clerks	216	2	8.3	17	8%
Light vehicle drivers	1	0	0	0	0%
Logistical support personnel	5	0	0	3	60%
Messengers porters and deliverers	4	0	0	3	75%
Other administrat & related clerks and organisers	3	0	0	24	8%
Risk management and security services	3	0	0	1	33.3%
Secretaries & other keyboard operating clerks	2	0	0	2	100%
Senior Managers	21	0	0	12	57%
Total	405	4	33.3	138	34%

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)	12	0	0	8	67%
Skilled (Levels 3-5)	49	0	0	17	35%
Highly skilled production (Levels 6-8)	95	2	2	58	60%
Highly skilled supervision (Levels 9-12)	76	1	1.25	36	61%
Senior Management (Level 13-16)	22	0	5	19	90%
Other, contract	151	0	0	0	0
Total	405	3.00	8.25	138	34%

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	
Legislators, senior officials and managers	13	0	0	0	10	0	0	0	23
Professionals	39	0	0	0	34	0	0	0	73
Technicians and associate professionals	57	0	0	0	124	0	0	4	185
Clerks	97	0	0	0	127	0	0	0	224

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	4	0	0	0	0	0	0	0	4
Elementary occupations	65	0	0	0	85	0	0	0	148
Total	275	0	0	0	380	0	0	4	657
Employees with disabilities	7	0	0	0	3	0	0	0	10

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	0	0	0	0	2	0	0	0	2
Senior Management	13	0	0	0	8	0	0	0	21
Professionally qualified and experienced specialists and	39	0	0	0	34	0	0	0	73

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
mid-management									
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	58	0	0	0	126	0	0	4	184
Semi-skilled and discretionary decision making	97	0	0	0	127	0	0	0	224
Unskilled and defined decision making	70	0	0	0	83	0	0	0	153
Total	277	0	0	0	380	0	0	4	657

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	1	0	0	0	1
Professionally qualified and	0	0	0	0	1	0	0	0	1

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
experienced specialists and mid-management									
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	23	0	0	0	75	0	0	0	98
Semi-skilled and discretionary decision making	32	0	0	0	57	0	0	0	89
Unskilled and defined decision making	1	0	0	0	1	0	0	0	2
Total	56	0	0	0	133	0	0	0	189
Employees with disabilities	0	0	0	0	0	0	0	0	0

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	2	0	0	0	0	0	0	0	2
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	0	0	0	0	0	0	0	0	0
Semi-skilled and discretionary decision making	0	0	0	0	0	0	0	0	0
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
Total	2	0	0	0	0	0	0	0	0

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Employees with disabilities	0	0	0	0	0	0	0	0	0

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	0	0	0	0	0	0	0	0	0
Senior Management	1	0	0	0	0	0	0	0	1
Professionally qualified and experienced specialists and mid-management	2	0	0	0	4	0	0	0	6
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	21	0	0	0	62	1	0	0	84
Semi-skilled and discretionary decision making	29	0	0	0	41	0	0	0	70

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Unskilled and defined decision making	4	0	0	0	2	0	0	0	6
Total	57	0	0	0	109	1	0	0	167
Employees with Disabilities	0	0	0	0	0	0	0	0	0

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	
	09	0	0	0	10	0	0	0	19

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	21	0	0	0	10	0	0	0	30
Professionals	22	0	0	0	61	0	0	0	82
Technicians and associate professionals	12	0	0	0	32	0	0	0	44
Clerks	19	0	0	0	48	0	0	0	67
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture	0	0	0	0	0	0	0	0	0

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
and fishery workers									
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	0	0	0	0	1	0	0	0	1
Total	74	0	0	0	152	0	0	0	226
Employees with disabilities	2	0	0	0	3	0	0	0	5

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	01	01	01	100%
Salary Level 14	04	04	04	100%
Salary Level 13	16	16	16	100%
Total	21	21	21	100%

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

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 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
African	124	255	48	1,000,989.00	8 072.49
Male	70	142	49.3	594 759.00	8 496.55
Female	54	113	45.4	406 230.00	3 594.95
Asian	0	0	0	0.00	0
Male	0	0	0	0.00	0
Female	0	0	0	0.00	0
Coloured	0	0	0	0.00	0
Male	0	0	0	0.00	0
Female	1	2	50	6 555	0
White	0	0	0	0.00	0
Male	0	0	0	0.00	0
Female	2	4	50	10 410	0
Employees with a disability	4	10	40	-	-
Total	124	261	47.5%	1,017,954.00	8 209.30

Table 3.8.2 Performance Rewards 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)	8	13	61,54	14 058	1081,38	0,01

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	
Skilled (level 3-5)	17	159	10,69	45 012	283,09	0,02
Highly skilled production (level 6-8)	57	188	30,32	278 847	1483,23	0,13
Highly skilled supervision (level 9-12)	32	76	42,11	331 719	4364,72	0,16

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2022 to 31 March 2023

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Administrative related	16	58	28	86 586	5 412
Archivists curators and related professionals	6	9	67	26 925	4 488
Bus and heavy vehicle drivers	0	0	0	0	0
Cleaners in offices workshops hospitals etc.,	9	29	31	16 047	1 783

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Client inform clerks(switchb recept inform clerks)	0	1	0	0	0
Communication and information related	0	1	0	0	0
Finance and economics related	0	5	0	0	0
Financial and related professionals	2	4	50	9 495	4 748
Financial clerks and credit controllers	0	16	0	0	0
Head of department/chief executive officer	0	1	0	0	0
Historians and political scientists(Liguistist)	2	3	67	14 079	7 040
Housekeepers laundry and related workers	0	2	0	0	0
Human resources & organisat developm & relate prof	0	8	0	0	0
Human resources clerks	1	11	9	2 934	2 934
Human resources related	5	10	50	23 841	4 768

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Language practitioners interpreters & other commun	2	8	25	14 079	7 040
Librarians and related professionals	12	105	11	55 068	4 589
Library mail and related clerks, permanent	7	87	8	18 432	2 633
Light vehicle drivers	0	1	0	0	0
Logistical support personnel(Records Clerk)	2	3	67	6	3 000
Messengers porters and deliverers	3	8	38	7 656	2 552
Motor vehicle drivers	0	2	0	0	0
Museum manager	0	1	0	0	0
Not available	0	0	0	0	0
Other administration & related clerks and organizers'	46	65	71	385 836	8 388
Other occupations	0	1	0	0	0
Risk management and security services	0	4	0	0	0
Secretaries & other keyboard operating clerks(Telkom	1	3	33	2 658	2 658

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Senior managers	10	12	83	348 318	34 832
Total	124	458	27	1, 017, 954.00	96 863

Table 3.8.4 Performance related rewards (cash bonus), 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	0	0	0	0	0	0
Band B	0	0	0	0	0	0
Band C	0	0	0	0	0	0
Band D	0	0	0	0	0	0
Total	0	0	0	0	0	0

3.9 Foreign Workers

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

Table 3.9.1 Foreign workers by salary band for the period 1 April 2023 and 31 March 2024

Salary band	01 April 2023		31 March 2024		Change	
	Number	% of total	Number	% of total	Number	% Change
Highly skilled supervision (Level 9-12)	1	0.37%	1	0.22%	0	0.0%
Total	1	0.37%	1	0.22%	0	0.0%

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

Major occupation	01 April 2022		31 March 2023		Change	
	Number	% of total	Number	% of total	Number	% Change
Professionals and managers	01	0.37%	1	0.22%	0	0.0%
Total	01	0.37%	1	0.22%	0	0.0%

3.10 Leave utilisation

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

Table 3.10.1 Sick leave for the period 1 January 2023 to 31 December 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)	22	81.80	5	2.60	4	15.00
Skilled (levels 3-5)	132	81.80	27	14.00	5	133.00
Highly skilled production (levels 6-8)	404	82.70	57	29.50	7	722.00
Highly skilled supervision (levels 9-12)	369	83.70	44	22.80	8	1 213.00
Top and Senior management (levels 13-16)	87	90.80	16	8.30	5	421.00
Contract Other	174	62.26	44	4.60	25	283.00
Total	1188	83.60	193	100	6	15.00

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)
Highly skilled supervision (Levels 9-12)	18	100,00	1	100,00	18	40,00
Total	18	100,00	1	100,00	18	40,00

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

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

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	271	21	13
Skilled (Levels 3-5)	1 182	24	49
Highly skilled production (Levels 6-8)	2 370	22	107
Highly skilled supervision (Levels 9-12)	1 767	23	78
Senior management (Levels 13-16)	339	19	18
Contract, other	1 107	53	135
Total	271	21	13

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 2023
Lower skilled (Levels 1-2)	0	0	0	0
Skilled (Levels 3-5)	8	1	8	101
Highly skilled production (Levels 6-8)	0	0	0	60
Highly skilled supervision (Levels 9-12)	0	0	0	66
Senior management (Levels 13-16)	0	0	0	41
Total	8	1	8	75

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 2022/23 due to non-utilisation of leave for the previous cycle	0	0	0
Capped leave payouts on termination of service for 2022/23	276 348.89	3	92 116.18
Current leave payout on termination of service for 2022/23	177 709.35	3	59 236.45.
Total	454 058.24	6	75 676.37

3.11 HIV/AIDS & Health Promotion Programs

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
<p>Sport officials, cultural officers and officials at museums are at risk of contracting HIV/AIDS, STIs, COVID-19, TB and other illnesses due to the nature of their work and the working environment.</p>	<ul style="list-style-type: none">-Proactive programmes provided to staff to improve employees' wellbeing.-Mental health and life coaching awareness session conducted.-Marketing of EHW services done to promote staff utilization of the programme.-Health promotion information made available to staff and circulated through e-mails.-Condoms placed at strategic places within the Department and distributed regularly.-Health screening services offered to employees including HCT, TB, eye screening and general health screenings.-Financial wellness session conducted.-Sport and recreational activities conducted to promote healthy lifestyles and to reduce stress.-OHS inspection conducted to identify the health hazards that employees might be exposed to in their working environment.Safety awareness conducted at the workplace.-Evacuation drill conducted at Olympic Towers-Provision of PPEs and sanitizers at work

Table 3.11.2 Details of Health Promotion and HIV/AIDS Programmes

Question	Yes	No	Details, if yes
1. Has the Department designated a member of the SMS to implement the provisions contained in Chapter 4, Part 3 of the Public Service Regulations, 2006? If so, provide her/his name and position.	x		The Director HRM and D is appointed and responsible for EHW programme within the Department.
2. Does the Department have a dedicated unit or have you designated specific staff members to promote health and wellbeing of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available.	x		The Department does have an Employee Health and wellness unit which have three (3) officials a Deputy Director and two (2) admin officers dedicated to promote employee health and wellness services. R50 000 was allocated for EHW in 2023/24 financial year.
3. Has the Department introduced an Employee Assistance or Health Promotion Program for your employees? If so, indicate the key elements/services of the program.	x		<ul style="list-style-type: none"> - Employee Health and wellness unit provides psychosocial support through counselling. -Referral to other professionals done after assessing the clients. -The unit also provide aftercare services to clients. -Bereavement support is provided. -Proactive programmes were conducted such as stress management, mental health, financial wellness and sport and recreational activities to promote employees' wellbeing.

Question	Yes	No	Details, if yes
5.Has the Department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	x		<p>The committee was established but not functional. The following are committee members:</p> <p>Mogodi Paulina- Language services</p> <p>Baloyi Vincent-Sport Development</p> <p>Moshidi Promise-Library services</p> <p>Ngomani Ophilia-EHW</p> <p>Mahlatji Mbazo-School sport and recreation</p> <p>Phalane Naum-Communication</p> <p>Makgopa Priscilla- Capricorn District</p> <p>Mathonsi Phyllis- Mopani District</p> <p>Madigoe Rosina-Sekhukhune District</p> <p>Seleka Refiloe- Waterberg District</p> <p>PSA</p> <p>NEHAWU</p>
6. Has the Department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies or practices so reviewed.	X		The Department has reviewed its HIV/AIDS and STI policy which incorporate issues of discrimination.
7. Has the Department introduces measures to protect HIV-positive from discrimination? If so, list the key elements of these measures.	x		-The Departmental HIV/AIDS & STI policy incorporate the aspect of non-discrimination based on HIV status.
8.Does the Department encourage its employees to undergo Voluntary Counseling	x		-HIV counselling and testing (HCT) conducted in the workplace and employees are encouraged to participate and knowing their health status.

Question	Yes	No	Details, if yes
and Testing? If so, list the result that you have achieved.			<p>- Four health screening sessions were conducted: 52 employees were tested for HIV/AIDS.</p> <p>-116 employees were screened for TB, cholesterol, sugar diabetes and BMI.</p> <p>-33 Employees were assessed by a dietitian.</p>

Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2022 and 31 March 2023

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	1	5.3%
Final written warning	16	84.2%
Suspended without pay	0	0%
Fine	0	0%
Demotion	0	0%
Dismissal	1	5.3%
Not guilty	1	5.3%
Case withdrawn	0	0%
Total	19	100%

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
Failure to declare and get approval from the Executing Authority to be a director of companies registered on CSD.	9	47.3%
Negligence: Contravened paragraph 7.3 of LIHRA MOU which required the payment to be in four equal tranches. (01) Negligence: misstated the value of minor assets in the Departmental Annual Financial Statement (01) Negligence: Contravened Clause 8.6 of the terms of reference of (DSAC202/21-B6) rendering of 24 hours Physical Security(07)	9	47.3%
Mismanagement of LIHRA and LPGNC funds	1	5.2%
Total	19	100%

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

Grievances	Number	% of Total
Number of grievances resolved	3	100%
Number of grievances not resolved	0	0%
Total number of grievances lodged	3	100%

Table 3.12.5 Disputes logged with Councils for the period 1 April 2022 and 31 March 2023

Disputes	Number	% of Total
Number of disputes upheld	4	100%
Number of disputes dismissed	0	0%
Total number of disputes lodged	4	100%

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

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

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

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

3.13 Skills development

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

Table 3.13.1 Training needs identified for the period 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	8	0	31	1	32
	Male	13	0	29	0	29
Professionals	Female	30	0	59	6	65
	Male	16	0	25	1	26
Technicians and associate professionals	Female	37	0	44	0	44
	Male	40	0	27	0	27
Clerks	Female	137	0	66	0	66

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
	Male	79	0	31	0	31
Service and sales workers	Female	2	0	0	0	0
	Male	1	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	3	0	0	0	0
Elementary occupations	Female	14	0	0	0	0
	Male	25	0	0	0	
Sub Total	Female	228	0	200	7	207
	Male	177	0	112	1	113
Total		405	0	312	8	320

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
Legislators, senior officials and managers	Female	8	9	1	10	0
	Male	13	21	0	21	0
Professionals	Female	30	55	6	61	0
	Male	16	21	1	22	0
Technicians and associate professionals	Female	37	32	0	32	0
	Male	40	12	0	12	0
Clerks	Female	137	48	0	48	0
	Male	79	19	0	19	0
Service and sales workers	Female	2	0	0	0	0
	Male	1	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	3	0	0	0	0
Elementary occupations	Female	14	1	0	1	0
	Male	25	0	0	0	0

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
Sub Total	Female	228	145	8	153	0
	Male	177	73	0	73	0
Total		405	218	8	226	0

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	1	0,21%
Temporary Total Disablement	0	0
Permanent Disablement	0	0
Fatal	0	0
Total	01	0,21

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:

- The rendering of expert advice;
- The drafting of proposals for the execution of specific tasks; and
- 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
Vleifontein Library	7	260	R15, 967, 041.60
Sekhukhune Library	7	260	R15, 229, 146.40
Botshabelo Library	7	260	R15, 043, 437.50
Tshaulu Library	7	260	R15 ,255, 479.28
Limpopo Theatre	8	260	R316 ,536 ,351.95
Schoemansdal museum	4	260	R42 ,701, 600

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
6	40	1560	R420, 733, 056.73

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
Vleifontein Library	60%	60%	4
Sekhukhune Library	60%	60%	4
Botshabelo Library	60%	60%	4
Tshaulu Library	60%	60%	4
Limpopo Theatre	65%	65%	5

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
Schoemansdal museum	80%	80%	4

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
None	None	None	None

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

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
None	None	None	None

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	0	0	0
Skilled Levels 3-5)	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	0
Highly skilled supervision(Levels 9-12)	0	0	0	0
Senior management (Levels 13-16)	0	0	0	0
Total	0	0	0	0

PART E:

PFMA COMPLIANCE REPORT



1. Irregular, Fruitless and Wasteful, Unauthorised Expenditure and Material Losses

1.1 Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	20 626	47 738
Add: Irregular expenditure confirmed		*1 864
Less: Irregular expenditure condoned	**(5 949)	(28 976)
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	14 677	20 626

*The department incurred irregular expenditure amounting to R1,864 million in 2022/23 financial year. This transaction was discovered by the Auditor-General of South Africa towards the end of the prior year regularity audit.

**An amount of R5.949 million was condoned by the Provincial Treasury in line with the Irregular expenditure framework. These transactions were in relation to the 2015/16 and 2016/17 Mapungubwe Arts Festival.

Reconciling notes

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure that was under assessment in 2022/23	-	1 864
Irregular expenditure that relates to 2021/22 and identified in 2022/23	-	-
Irregular expenditure for the current year	-	-
Total	-	1 864

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

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure under assessment***	23 596	1 864
Irregular expenditure under determination	-	-

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure under investigation	-	-
Total	23 596	1 864

***The amount of R23.596 million relates to possible irregular expenditure under assessment relating to procurement of cleaning materials and internet connectivity for public libraries. The amount is made up of R1.465 million and R22.131 million respectively.

c) Details of current and previous year irregular expenditure condoned

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure condoned	(5 949)	(28 976)
Total	(5 949)	(28 976)

d) Details of current and previous year irregular expenditure removed - (not condoned)

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure not condoned and removed	-	-
Total	-	-

Details of current and previous year irregular expenditure recovered

Description	2023/2024	2022/2023
	R'000	R'000
Irregular expenditure recovered	-	-
Total	-	-

Details of current and previous year irregular expenditure written off (irrecoverable)

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

Additional disclosure relating to Inter-Institutional Arrangements

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

Description
Total

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

Description	2023/2024	2022/2023
	R'000	R'000
None	-	-
Total	-	-

- g) **Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure**

Disciplinary steps taken
None

1.2 Fruitless and wasteful expenditure

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

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	2 942	2 401
Add: Fruitless and wasteful expenditure confirmed*	-	541
Less: Fruitless and wasteful expenditure written off**	(2 401)	-
Less: Fruitless and wasteful expenditure recoverable	-	-
Closing balance	541	2 942

**The amount of R233,265.07 was paid to the Tshaulu Library contractor, however an assessment was made prior to the termination of the contract, and it was determined that the executed work was not consistent with the approved terms of reference and/or Bill of Quantities. The department has initiated the process of recovery of this amount from the contractor.*

***During the current financial year the department wrote off a total of R2.401 million made of two transactions that have since prescribed in terms of the Prescription Act, No.68 of 1969.*

Reconciling notes

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

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

Description	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	-	541
Total	-	541

c) Details of current and previous year fruitless and wasteful expenditure recovered

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure recovered	-	-
Total	-	-

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

Description	2023/2024	2022/2023
	R'000	R'000
Fruitless and wasteful expenditure written off	2 401	-
Total	2 401	-

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

Disciplinary steps taken
<i>*The amount of R233,265.07 was paid to the Tshaulu Library contractor, however an assessment was made prior to the termination of the contract, and it was determined that the executed work was not consistent with the approved terms of reference and/or Bill of Quantities. The department has initiated the process of recovery of this amount from the contractor. Furthermore, an amount of R318,000 was paid for re-work that was done at Vleifontein Library due to termination of the previous contractor.</i>
Total R541,000.00

1.3 Unauthorised expenditure

a) Reconciliation of unauthorised expenditure

Description	2023/2024	2022/2023
	R'000	R'000
Opening balance	-	-
Add: unauthorised expenditure confirmed	-	-
Less: unauthorised expenditure approved with funding	-	-
Less: unauthorised expenditure approved without funding	-	-
Less: unauthorised expenditure recoverable	-	-
Less: unauthorised not recovered and written off	-	-
Closing balance	-	-

Reconciling notes

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

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

Description	2023/2024	2022/2023
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total	-	-

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

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

Material losses through criminal conduct	2023/2024	2022/2023
	R'000	R'000
Theft	-	-
Other material losses	-	-
Less: Recovered	-	-
Less: Not recovered and written off	-	-
Total	-	-

(b) Details of other material losses

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

(c) Other material losses recovered

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

(d) Other material losses written off

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

2. Late and/or Non-Payment of Suppliers

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	5 486	458 026 756.35
Invoices paid within 30 days or agreed period	5 483	457 762 922.33
Invoices paid after 30 days or agreed period	3	263 834.02
Invoices older than 30 days or agreed period (<i>unpaid and without dispute</i>)	0	0
Invoices older than 30 days or agreed period (<i>unpaid and in dispute</i>)	0	0

Five payments which translates to below 1% of the received invoices were paid outside the prescribed 30 days due to closure of service providers the shifting of the provincial first disbursement run and closed bank accounts.

3. Supply Chain Management

3.1 Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Supply, and delivery of Library Materials	Everybody's Books (Pty) Ltd	Deviation	DSAC2023/34-Q2187	R129,038.00
Supply, and delivery of Library Materials	Pillow Books cc	Deviation	DSAC2023/34-Q2187	R134,450.58
Supply, and delivery of Library Materials	Everybody's Books (Pty) Ltd	Deviation	DSAC2023/34-Q3006	R138,735.00
Supply, and delivery of Library Materials	Pillow Books cc	Deviation	DSAC2023/34-Q3006	R143,780.79

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Payment of Annual subscription for SABINET	Sabinet Online	Deviation	DSAC2023/24-Q296	R424 475.35
Supply, and delivery of Library Materials	Everybody's Books (Pty) Ltd	Deviation	DSAC2023/34-Q3009	R199,530.00
Supply, and delivery of Library Materials	Pillow Books cc	Deviation	DSAC2023/34-Q3009	R207,053.10
Supply, and delivery of Library Materials	Everybody's Books (Pty) Ltd	Deviation	DSAC2023/34-Q3016	R213,613.00
Supply, and delivery of Library Materials	Pillow Books cc	Deviation	DSAC2023/34-Q3016	R221,450.00
Supply, and delivery of Library Materials	Everybody's Books (Pty) Ltd	Deviation	DSAC2023/34-Q3025	R61,916.00
Supply, and delivery of Library Materials	Hadedu Book Services	Deviation	DSAC2023/34-Q3030	R214,475.00
Supply, and delivery of Library Materials	Everybody's Books (Pty) Ltd	Deviation	DSAC2023/34-Q3030	R246,901.50
Supply, and delivery of Library Materials	Everybody's Books (Pty) Ltd	Deviation	DSAC2023/34-Q3035	R184,312.99
Supply, and delivery of Library Materials	Bongo Book Supplier cc	Deviation	DSAC2023/34-Q3035	R193,180.27
Total				R2,652,911.58

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
Construction of New Botshabelo Library in Waterberg District	Xihuhuru Construction Building and Civils	Variation Order Number One (1)	LDPWRI - B/20148	15 043	213	15 256
Total				15 043	213	15 256

PART F:

FINANCIAL INFORMATION



1.REPORT OF THE AUDITOR-GENERAL



Report of the auditor-general to Limpopo Provincial Legislature on vote no. 10: Department of Sport, Arts and Culture

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Department of Sport, Arts and Culture set out on pages 269 to 379, 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 then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Sport, Arts and Culture as at 31 March 2024 and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 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.

Other matter

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

Unaudited supplementary schedules

7. The supplementary information set out on pages 380 to 413 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and, accordingly, I do not express an opinion on them.

Responsibilities of the accounting officer for the financial statements

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

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

10. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
11. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 265, forms part of our auditor's report.

Report on the annual performance report

12. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
13. I selected the following material performance indicators related to Programme 2: Cultural Affairs and Programme 3: Library and Archives presented in the annual performance report for the year ended 31 March 2024. I selected those indicators that measure the department's performance on its primary mandated functions and that are of significant national, community or public interest.

Programme 2: Cultural affairs

- Number of national days hosted.
- Number of social cohesion and nation building programmes organised.
- Number of community conversation/dialogues implemented to foster interaction per year.
- Number of practitioners benefiting from capacity building opportunities.

- Number of artists promoted.
- Number of projects in the creative industries supported.
- Number of GBVF awareness campaigns implemented.
- Percentage provincial theatre construction.
- Number of community arts centres implementing arts and culture programmes.
- Percentage completion of museum infrastructure upgraded.
- Number of job opportunities created through arts, culture and heritage programmes.
- Number of public awareness activations on the “I am the flag”.
- Number of multilingualism promotion campaigns hosted.
- Percentage of documents received that are translated and edited.

Programme 3: Library and Archives

- Number of libraries established per year.
- Number of library materials purchased.
- Number of record classification system approved.
- Number of archive and records training conducted.
- Number of oral history projects undertaken.
- Number of public awareness programmes conducted in archives.

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

15. I performed procedures to test whether:

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

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

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

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

Other matter

18. I draw attention to the matter below.

Achievement of planned targets

19. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under-achievements.

20. The tables that follow provide information on the achievement of planned targets and list the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 50 to 80.

Programme 2: Cultural affairs

<i>Targets achieved: 93%</i> <i>Budget spent: 98%</i>		
Key indicator not achieved	Planned target	Reported achievement
Percentage provincial theatre construction	25%	3%

Programme 3: Library and archives

<i>Targets achieved: 83%</i> <i>Budget spent: 95%</i>		
Key indicator not achieved	Planned target	Reported achievement
Number of libraries established per year	5	1

Report on compliance with legislation

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

Other information in the annual report

25. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in programmes presented in the annual performance report that have been specifically reported on in this auditor's report.
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 material indicators in the scoped-in programmes presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
28. The other information I obtained prior to the date of this auditor's report is part E of the annual report (PFMA compliance report; Irregular, fruitless and wasteful, unauthorised expenditure and material losses), and the rest of the annual report (i.e. General information, performance information, governance, human resource management and other PFMA compliance report) is expected to be made available to us after 31 July 2024.
29. If, based on the work I have performed on the other information that I obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.
30. When I do receive and read the rest of the other information, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with

governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected this will not be necessary.

Internal control deficiencies

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

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

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 material performance indicators and on the department's compliance with selected requirements in key legislation.

Financial statements

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

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

Communication with those charged with governance

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

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999	Section 1; 38(1)(b); 38(1)(c)(i); 38(1)(c)(ii); Section 38(1)(d); 38(1)(h)(iii); 38(1)(j); 39(1)(a); Section 39(2)(a); 40(1)(a); 40(1)(b); 40(1)(c)(i); Section 43(1); 43(4); 44(1); 44(2); 45(b)
Treasury Regulations, 2005	Regulation 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a); Regulation 5.2.3(d); 5.3.14; 6.3.1(a); 6.3.1(b); Regulation 6.3.1(c); 6.3.1(d); 6.4.1(b); 7.2.1; Regulation 8.1.1; 8.2.1; 8.2.3; 8.4.1; 9.1.1; 9.1.4; Regulation 10.1.1(a); 10.1.2; 11.4.1; 11.4.2; Regulation 11.5.1; 12.5.1; 15.10.1.2(c); 16A3.2; Regulation 16A3.2(a); 16A6.1; 16A6.2(a); Regulation 16A6.2(b); 16A6.3(a); 16A6.3(b); Regulation 16A6.3(c); 16A 6.3(e); 16A6.4; Regulation 16A6.5; 16A6.6; 16A7.1; 16A7.3; Regulation 16A7.6; 16A7.7; 16A8.2(1); 16A8.2(2); Regulation 16A8.3; ; 16A8.4; 16A9.1(b)(ii); Regulation ; 16A 9.1(d); 16A 9.1(e); 16A9.1(f); Regulation 16A9.2; 16A9.2(a)(ii); 17.1.1; 18.2; Regulation 19.8.4
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A)
Division of Revenue Act 5 of 2023	Section 11(6)(a); 12(5); 16(1); 16(3); 16(3)(a)(i); Section 16(3)(a)(ii)(bb)
Second amendment National Treasury Instruction No. 5 of 2022/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 2022/21	Paragraph 2
National Health Act 61 of 2003	Section 13
National Treasury instruction No 5 of 2020/21	Paragraph 4.8; 4.9; 5.3
National Treasury Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury Instruction No. 4 of 2015/16	Paragraph 3.4
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction No. 03 of 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4(a); 4.17; 7.2; 7.6
National Treasury SCM Instruction No. 11 of 2020/21	Paragraph 3.4(a); 3.4(b); 3.9

Legislation	Sections or regulations
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1;
Practice Note 11 of 2008/9	Paragraph 2.1; 3.1 (b)
Practice Note 5 of 2009/10	Paragraph 3.3
Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulation, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulation, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; Regulation 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; Regulation 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2;
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
State Information Technology Agency Act 88 of 1998	Section 7(3)

2.ANNUAL FINANCIAL STATEMENTS

For the year ended
31 March 2024



Annual Financial Statements
For the year ended 31 March 2024

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DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
APPROPRIATION STATEMENT
for the year ended 31 March 2024

Appropriation per programme									
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
Programme									
1. Administration	184,085	-	(4,477)	179,608	179,120	488	99.7%	201,408	200,510
2. Cultural Affairs	106,718	-	6,418	113,136	111,145	1,991	98.2%	73,250	69,838
3. Library and Archive	245,088	-	(80)	245,008	231,954	13,054	94.7%	190,426	158,382
4. Sport and Recreation	103,560	-	(1,861)	101,699	101,451	248	99.8%	82,647	81,139
Programme Subtotal	639,451	-	-	639,451	623,670	15,781	97.5%	547,731	509,869
Subtotal									
Statutory Appropriation	2,098	-	-	2,098	2,098	-	100.0%	2,098	2,098
Members' remuneration	2,098	-	-	2,098	2,098	-	100.0%	2,098	2,098
TOTAL	641,549	-	-	641,549	625,768	15,781	97.5%	549,829	511,967

				2023/24		2022/23	
				Final Budget	Actual Expenditure	Final Budget	Actual Expenditure
				R'000	R'000	R'000	R'000
TOTAL (brought forward)							
Reconciliation with statement of financial performance							
ADD							

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
APPROPRIATION STATEMENT
for the year ended 31 March 2024

Departmental receipts					
NRF Receipts	2,609			3,066	
Aid assistance					
Actual amounts per statement of financial performance (Total revenue)	644,158			552,895	
ADD					
Aid assistance		-			-
Prior year unauthorised expenditure approved without funding		-			-
Actual amounts per statement of financial performance (Total expenditure)		625,768			511,967

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
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
Economic classification									
Current payments	529,478	-	(9,048)	520,430	518,592	1,838	99.6%	467,295	445,222
Compensation of employees	215,540	-	-	215,540	212,401	3,139	98.5%	211,635	197,276
Goods and services	313,938	-	(9,048)	304,890	306,191	(1,301)	100.4%	255,660	247,946
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	14,638	-	-	14,638	14,495	143	99.0%	10,955	10,308
Provinces and municipalities	380	20	-	400	398	2	99.5%	255	250
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	12,177	-	-	12,177	12,177	-	100.0%	8,594	8,394
Households	1,081	(20)	-	1,061	920	141	86.7%	1,806	1,664
Payments for capital assets	97,433	-	9,048	106,481	92,681	13,800	87.0%	70,648	54,266
Buildings and other fixed structures	76,308	175	8,448	84,931	74,489	10,442	87.7%	58,090	43,801
Machinery and equipment	21,125	(175)	440	21,390	18,033	3,357	84.3%	12,558	10,465

DEPARTMENT OF SPORT, ARTS AND CULTURE

VOTE 10

APPROPRIATION STATEMENT

for the year ended 31 March 2024

Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	160	160	159	1	99.4%	-	-
Payments for financial assets	-	-	-	-	-	-	-	931	2,171
Total	641,549	-	-	641,549	625,768	15,781	97.5%	549,829	511,967

Statutory 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
Economic classification									
Current payments	2,098	-	-	2,098	2,098	-	100.0%	2,098	2,098
Compensation of employees	2,098	-	-	2,098	2,098	-	100.0%	2,098	2,098
Goods and services									
Interest and rent on land									
Transfers and subsidies									
Provinces and municipalities									
Departmental agencies and accounts									
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
APPROPRIATION STATEMENT
for the year ended 31 March 2024

Households									
Payments for capital assets									
Buildings and other fixed structures									
Machinery and equipment									
Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Intangible assets									
Payments for financial assets									
Total	2,098	-	-	2,098	2,098	-	100.0%	2,098	2,098
Programme 1: ADMINISTRATION									
	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. MEC'S OFFICE	7,796	60	(370)	7,486	7,429	57	99.2%	7,451	6,823
2. CORPORATE SERVICES	176,289	(60)	(4,107)	172,122	171,691	431	99.7%	193,957	193,687
Total for sub programmes	184,085	-	(4,477)	179,608	179,120	488	99.7%	201,408	200,510
Economic classification									
Current payments	174,950	-	(5,077)	169,873	169,481	392	99.8%	197,301	195,214
Compensation of employees	89,642	-	80	89,722	89,703	19	100.0%	93,763	93,194
Goods and services	85,308	-	(5,157)	80,151	79,778	373	99.5%	103,538	102,020

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
APPROPRIATION STATEMENT
for the year ended 31 March 2024

Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1,090	-	-	1,090	998	92	91.6%	587	555
Provinces and municipalities	380	20	-	400	398	2	99.5%	255	250
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	710	(20)	-	690	600	90	87.0%	332	305
Payments for capital assets	8,045	-	600	8,645	8,641	4	100.0%	2,589	2,570
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	8,045	-	440	8,485	8,482	3	100.0%	2,589	2,570
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	160	160	159	1	99.4%	-	-
Payments for financial assets	-	-	-	-	-	-	-	931	2,171
Total	184,085	-	(4,477)	179,608	179,120	488	99.7%	201,408	200,510

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
APPROPRIATION STATEMENT
for the year ended 31 March 2024

Programme 2: CULTURAL AFFAIRS	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. MANAGEMENT	1,977	110	-	2,087	2,052	35	98.3%	1,909	1,860
2. ARTS AND CULTURE	65,329	1,390	8,448	75,167	74,555	612	99.2%	35,078	33,616
3. MUSEUM AND HERITAGE RESOURCE SERVICES	25,408	(1,500)	(1,538)	22,370	21,503	867	96.1%	26,515	24,730
4. LANGUAGE SERVICES	14,004	-	(492)	13,512	13,035	477	96.5%	9,748	9,632
Total for sub programmes	106,718	-	6,418	113,136	111,145	1,991	98.2%	73,250	69,838
Economic classification									
Current payments	64,888	-	(2,030)	62,858	60,879	1,979	96.9%	52,337	49,886
Compensation of employees	31,762	-	-	31,762	30,460	1,302	95.9%	30,848	28,864
Goods and services	33,126	-	(2,030)	31,096	30,419	677	97.8%	21,489	21,022
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	3,360	-	-	3,360	3,354	6	99.8%	1,913	1,613
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	2,250	-	-	2,250	2,250	-	100.0%	800	800
Households	110	-	-	110	104	6	94.5%	813	813
Payments for capital assets	38,470	-	8,448	46,918	46,912	6	100.0%	19,000	18,339
Buildings and other fixed structures	37,530	175	8,448	46,153	46,149	4	100.0%	19,000	18,339
Machinery and equipment	940	(175)	-	765	763	2	99.7%	-	-
Heritage assets	-	-	-	-	-	-	-	-	-

Specialised military assets	-	-	-	-	-	-	-	-	-
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**DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10**

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

Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	106,718	-	6,418	113,136	111,145	1,991	98.2%	73,250	69,838

Programme 3: LIBRARY AND ARCHIVES

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. LIBRARY SERVICES	235,310	300	-	235,610	223,290	12,320	94.8%	183,751	152,071
2. ARCHIVES SERVICES	9,778	(300)	(80)	9,398	8,664	734	92.2%	6,675	6,311
5. Total for sub programmes	245,088	-	(80)	245,008	231,954	13,054	94.7%	190,426	158,382

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
APPROPRIATION STATEMENT
for the year ended 31 March 2024

Economic classification									
Current payments	192,859	-	(80)	192,779	193,560	(781)	100.4%	141,225	125,187
Compensation of employees	67,868	-	(80)	67,788	66,159	1,629	97.6%	63,627	53,168
Goods and services	124,991	-	-	124,991	127,401	(2,410)	101.9%	77,598	72,019
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1,311	-	-	1,311	1,266	45	96.6%	892	577
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1,050	-	-	1,050	1,050	-	100.0%	646	446
Households	261	-	-	261	216	45	82.8%	246	131
Payments for capital assets	50,918	-	-	50,918	37,128	13,790	72.9%	48,309	32,618
Buildings and other fixed structures	38,778	-	-	38,778	28,340	10,438	73.1%	39,090	25,462
Machinery and equipment	12,140	-	-	12,140	8,788	3,352	72.4%	9,219	7,156
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-

Total	245,088	-	(80)	245,008	231,954	13,054	94.7%	190,426	158,382
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DEPARTMENT OF SPORT, ARTS AND CULTURE

VOTE 10

APPROPRIATION STATEMENT

for the year ended 31 March 2024

Programme 4: [SPORT AND RECREATION]									
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. MANAGEMENT	380	(22)	(67)	291	286	5	98.3%	255	-
2. SPORTS	13,024	22	-	13,046	12,931	115	99.1%	7,219	6,896
3. SCHOOL SPORTS	90,156	-	(1,794)	88,362	88,234	128	99.9%	75,173	74,243
Total for sub programmes	103,560	-	(1,861)	101,699	101,451	248	99.8%	82,647	81,139
Economic classification									
Current payments	94,683	-	(1,861)	92,822	92,574	248	99.7%	74,334	72,837
Compensation of employees	24,170	-	-	24,170	23,981	189	99.2%	21,299	19,952
Goods and services	70,513	-	(1,861)	68,652	68,593	59	99.9%	53,035	52,885
Interest and rent on land									
Transfers and subsidies	8,877	-	-	8,877	8,877	-	100.0%	7,563	7,563
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	8,877	-	-	8,877	8,877	-	100.0%	7,148	7,148
Households	-	-	-	-	-	-	-	415	415

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
APPROPRIATION STATEMENT
for the year ended 31 March 2024

Payments for capital assets	-	-	-	-	-	-	-	750	739
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	750	739
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	103,560	-	(1,861)	101,699	101,451	248	99.8%	82,647	81,139

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
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

Programme	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Programme 1: Administration	181,706	181,218	488	99.73%

The programme spent R181.218 million which represent 100 percent of the allocated budget of R181.706 million in 2023/24 Financial year.

Programme	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Programme 2: Cultural Affairs	113,136	111,145	1,991	98.24%

The programme spent R111.145 million or 98 percent of the allocated budget of R113.136 million in the 2023/24 financial year as compared to 83% spent of the allocated budget of the 2022/23 financial year.

Programme	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Programme 3: Library and Archives	245,008	231,954	13,054	94.67%

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2024

The programme spent R231.954 million or 95% of the allocated budget of R245.008 million in the 2023/24 financial year as compared to 83 percent spent on the allocated budget for 2022/23 financial year. The under expenditure was due to the non-completion of three (03) libraries as new contractors were only appointed in July 2023 after termination of the previous contractors. The fourth library also faced some delays due to community disruptions.

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
Programme	R'000	R'000	R'000	%
Programme 4: Sport and Recreation	101,699	101,451	248	99.76%

The programme spent R101.451 million or 100% of the allocated budget of R101.169 million in the 2023/24 financial year as compared to 98% spent of the allocated budget of the 2022/23 financial year.

4.2 Per economic classification

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
Economic classification	R'000	R'000	R'000	%
Current payments				
Compensation of employees	215,540	212,401	3,139	1.46%
Goods and services	304,890	306,191	(1,301)	-0.43%
Interest and rent on land	-	-	-	0%
Transfers and subsidies				
Provinces and municipalities	400	398	2	1%
Departmental agencies and accounts	1,000	1,000	-	0%
Higher education institutions	-	-	-	0%
Public corporations and private enterprises	-	-	-	0%
Foreign governments and international organisations	-	-	-	0%
Non-profit institutions	12,177	12,177	-	0%
Households	1,061	920	141	13.29%
Payments for capital assets				
Buildings and other fixed structures	84,931	74,489	10,442	12.29%
Machinery and equipment	21,390	18,033	3,357	15.69%
Heritage assets	-	-	-	0%
Specialised military assets	-	-	-	0%
Biological assets	-	-	-	0%
Land and subsoil assets	-	-	-	0%
Intangible assets	160	159	1	0.63%
Payments for financial assets	-	-	-	0%

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2024

The department ended 2023/24 financial year with the total expenditure of R625.768 million from the adjusted budget of R641.549 million, this translates to an overall percentage spent of 98%. The spending on the Equitable share allocation stand at 99% whilst the conditional grants stand at 95%

4.3 Per conditional grant (Only report on the conditional grants applicable to the department)

Conditional grant	Final Budget	Actual Expenditure	Variance	Variance as a percentage of Final Budget
	R'000	R'000	R'000	%
EPWP	1,769	1,769	-	0%
Community Library Services Grant	166,685	154,472	12,213	7.33%
Mass Participation & Sport Dev Grant	61,396	61,386	10	0.02%

The under expenditure was due to the non-completion of three (03) libraries as new contractors were only appointed in July 2023 after termination of the previous contractors. The fourth library also faced some delays due to community disruptions.

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2024

	Note	2023/24 R'000	2022/23 R'000
REVENUE			
Annual appropriation	1	639,451	547,731
Statutory appropriation	2	2,098	2,098
Departmental revenue	3	2,609	3,066
NRF Receipts		-	-
Aid assistance		-	-
TOTAL REVENUE		644,158	552,895
EXPENDITURE			
Current expenditure			
Compensation of employees	5	212,401	197,276
Goods and services	6	306,209	248,246
Interest and rent on land	7	-	-
Aid assistance	4	-	-
Total current expenditure		518,610	445,522
Transfers and subsidies			
Transfers and subsidies	9	14,395	10,308
Aid assistance	4	-	-
Total transfers and subsidies		14,395	10,308
Expenditure for capital assets			
Tangible assets	10	92,604	53,966
Intangible assets	10	159	-
Total expenditure capital assets		92,763	53,966
Unauthorised expenditure approved without funding		-	-
Payments for financial assets	8	-	2,171
TOTAL EXPENDITURE		625,768	511,967
SURPLUS/(DEFICIT) FOR THE YEAR		18,390	40,928

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2024

Reconciliation of Net Surplus/(Deficit) for the year

Voted funds		15,781	37,862
Annual appropriation		3,558	7,919
Statutory appropriation			-
Conditional grants		12,223	31,184
Departmental revenue and NRF receipts	19	2,609	3,066
Aid assistance	4	-	-
SURPLUS/(DEFICIT) FOR THE YEAR		18,390	40,928

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
STATEMENT OF FINANCIAL POSITION
as at 31 March 2024

	Note	2023/24 R'000	2022/23 R'000
ASSETS			
Current assets		24,854	39,419
Cash and cash equivalents	11	24,611	39,329
Other financial assets	12	-	-
Prepayments and advances	13	-	-
Receivables	14	243	90
Loans	16	-	-
Aid assistance prepayments	4	-	-
Aid assistance receivable	4	-	-
Non-current assets		190	35
Investments	15	-	-
Prepayments and advances	13	-	-
Receivables	14	190	35
Loans	16	-	-
Other financial assets	12	-	-
TOTAL ASSETS		25,044	39,454
LIABILITIES			
Current liabilities		25,043	39,451
Voted funds to be surrendered to the Revenue Fund	17	15,781	37,862
Statutory Appropriation to be surrendered to the Revenue Fund	18	-	-
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	19	817	1,340
Bank overdraft	20	-	-
Payables	21	8,445	249
Aid assistance repayable	4	-	-
Aid assistance unutilised	4	-	-
Non-current liabilities			
Payables	22		
TOTAL LIABILITIES		25,043	39,451
NET ASSETS		1	3

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
STATEMENT OF FINANCIAL POSITION
as at 31 March 2024

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		1	3
Retained funds		-	-
Revaluation reserves		-	-
Unauthorised expenditure		-	-
TOTAL		1	3

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
STATEMENT OF CHANGES IN NET ASSETS
as at 31 March 2024

	Note	2023/24 R'000	2022/23 R'000
Capitalisation reserves		-	-
Opening balance		-	-
Transfers		-	-
Movement in equity		-	-
Movement in operational funds		-	-
Other movements		-	-
Closing balance		-	-
Recoverable revenue			
Opening balance		3	1,338
Transfers:		(2)	(1,335)
Irrecoverable amounts written off	8.3	-	(1,241)
Debts revised		-	-
Debts recovered (included in departmental revenue)		(10)	(102)
Debts raised		8	8
Closing balance		1	3
Retained funds		-	-
Opening balance		-	-
Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)		-	-
Utilised during the year		-	-
Other transfers		-	-
Closing balance		-	-
Revaluation reserve		-	-
Opening balance		-	-
Revaluation adjustment (Human Settlements departments)		-	-
Transfers		-	-
Other		-	-
Closing balance		-	-
Unauthorised expenditure		-	-
Opening balance		-	-
Unauthorised expenditure - current year		-	-
Relating to overspending of the vote or main division within the vote		-	-
Incurred not in accordance with the purpose of the vote or main division		-	-
Less: Amounts approved by Parliament/Legislature with funding		-	-
Less: Amounts approved by Parliament/Legislature without funding and derecognised		-	-

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
STATEMENT OF CHANGES IN NET ASSETS
as at 31 March 2024

Less: Amounts written off	-	-
Closing Balance	-	-
	-	-
TOTAL	1	3

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
CASH FLOW STATEMENT
for the year ended 31 March 2024

		2023/24	2022/23
	Note	R'000	R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		644,021	552,895
Annual appropriation funds received	1.1	639,451	547,731
Statutory appropriation funds received	2	2,098	2,098
Departmental revenue received	3	2,472	3,066
Interest received	3.3	-	-
NRF receipts		-	-
Aid assistance received	4	-	-
Net (increase)/decrease in net working capital		8,043	2,835
Surrendered to Revenue Fund		(40,994)	(56,340)
Surrendered to RDP Fund/Donor		-	-
Current payments		(518,610)	(445,522)
Interest paid	7	-	-
Payments for financial assets		-	(2,171)
Transfers and subsidies paid		(14,395)	(10,308)
Net cash flow available from operating activities	23	78,065	41,389
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	10	(92,763)	(53,966)
Proceeds from sale of capital assets	3.4	137	-
(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		-	-
(Increase)/decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables	14	(155)	1,002
Net cash flow available from investing activities		(92,781)	(52,964)
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		(2)	(1,335)
Increase/(decrease) in non-current payables		-	-
Net cash flows from financing activities		(2)	(1,335)
Net increase/(decrease) in cash and cash equivalents		(14,718)	(12,910)
Cash and cash equivalents at beginning of period		39,329	52,239
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	24	24,611	39,329

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
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.

1.	Basis of preparation The financial statements have been prepared in accordance with the Modified Cash Standard.
2.	Going concern The financial statements have been on a going concern basis.
3.	Presentation currency Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department
4.	Rounding Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5.	Foreign currency translation Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.
6.	Comparative information
6.1	Prior period comparative information Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.
6.2	Current year comparison with budget

	A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.
7.	Revenue
7.1	<p>Appropriated funds</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>
7.2	<p>Departmental revenue</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>Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.</p>
7.3	<p>Accrued departmental revenue</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"> • it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and • the amount of revenue can be measured reliably. <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>
8.	Expenditure
8.1	Compensation of employees
8.1.1	<p>Salaries and wages</p> <p>Salaries and wages are recognised in the statement of financial performance on the date of payment.</p>
8.1.2	<p>Social contributions</p> <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>

	Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.
8.2	<p>Other expenditure</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>
8.3	<p>Accruals and payables not recognised</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>
8.4	Leases
8.4.1	<p>Operating leases</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>
8.4.2	<p>Finance leases</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>
9.	Aid assistance
9.1	<p>Aid assistance received</p> <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>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>
9.2	Aid assistance paid

	Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.
10.	<p>Cash and cash equivalents</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>
11.	<p>Prepayments and advances</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><Indicate when prepayments and advances are expensed and under what circumstances></i></p>
12.	<p>Loans and receivables</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>
13.	<p>Investments</p> <p>Investments are recognised in the statement of financial position at cost.</p>
14.	Financial assets
14.1	<p>Financial assets (not covered elsewhere)</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>
14.2	<p>Impairment of financial assets</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>
15.	<p>Payables</p> <p>Payables recognised in the statement of financial position are recognised at cost.</p>
16.	Capital assets

16.1	<p>Immovable capital assets</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>
16.2	<p>Movable capital assets</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>Biological assets are subsequently carried at fair value</p> <p>Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.</p>
16.3	<p>Intangible capital assets</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> <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>
16.4	<p>Project costs: Work-in-progress</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>
17.	Provisions and contingents
17.1	<p>Provisions</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>
17.2	<p>Contingent liabilities</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>
17.3	<p>Contingent assets</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>
17.4	<p>Capital commitments</p> <p>Capital commitments are recorded at cost in the notes to the financial statements.</p>
18.	<p>Unauthorised expenditure</p> <p>Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either:</p> <ul style="list-style-type: none"> • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery. <p>Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.</p> <ul style="list-style-type: none"> • Unauthorised incurred in the current year.

19.	<p>Fruitless and wasteful expenditure</p> <p>Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred.</p> <p>Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables or written off.</p> <ul style="list-style-type: none"> • Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.
20.	<p>Irregular expenditure</p> <p>Irregular expenditure is recorded in the notes to the financial statements when confirmed after its assessment. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor are provided in the note.</p> <p>Irregular expenditure is reduced from the note when it is either condoned by the relevant authority, transferred to receivables for recovery, not condoned and removed or written-off.</p> <ul style="list-style-type: none"> • Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.
21.	<p>Changes in accounting policies, estimates and errors</p> <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>
22.	<p>Events after the reporting date</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>
23.	<p>Principal-Agent arrangements</p> <p>The department is party to a principal-agent arrangement with the Independent Development Trust (IDT) and Limpopo Department of Public Works, Roads and Infrastructure (DPWRI). In terms of the arrangement the department is the principal and is responsible for identifying and budgeting for infrastructure delivery projects, whilst IDT and DPWRI are responsible for implementation of such projects. The Deunice Trading Company has been appointed to assist the department in implementing and execution of the Maphungubwe Arts Festival. 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>
24.	<p>Departures from the MCS requirements</p> <p>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</p>

	departed from a particular requirement to achieve fair presentation; and the requirement from which the department has departed, the nature of the departure and the reason for departure.
25.	<p>Capitalisation reserve</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>
26.	<p>Recoverable revenue</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>
27.	<p>Related party transactions</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> <p>The full compensation of key management personnel is recorded in the notes to the financial statements.</p>
28.	<p>Inventories (<i>Effective from date determined by the Accountant-General</i>)</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>
29.	<p>Public-Private Partnerships</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>
30.	<p>Employee benefits</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>

31.	<p>Transfer of functions</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>
32.	<p>Mergers</p> <p>Mergers are accounted for by the combined department by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of the merger.</p> <p>Mergers are accounted for by the combining departments by derecognising or removing assets and liabilities at their carrying amounts at the date of the merger.</p>

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 10
NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2024

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:

	2023/24				2022/23		
	Final Budget	Actual Funds Received	Funds not requested / not received		Final Budget	Appropriation Received	Funds not requested / not received
Programmes	R'000	R'000	R'000		R'000	R'000	R'000
1. ADMINISTRATION	179,608	179,608	-		201,408	201,408	-
2. CULTURAL AFFAIRS	113,136	113,136	-		73,250	73,250	-
3. LIBRARY AND ARCHIVES	245,008	245,008	-		190,426	190,426	-
4. SPORT AND RECREATION	101,699	101,699	-		82,647	82,647	-
Total	639,451	639,451	-		547,731	547,731	-

All appropriated funds were received.

1.2 Conditional grants

	Note	2023/24 R'000	2022/23 R'000
Total grants received	46	<u>229,850</u>	<u>224,628</u>
Provincial grants included in total grants received		<u>217,627</u>	<u>224,628</u>

Include discussion here where deemed relevant.

2. Statutory Appropriation

	Note	2023/24 R'000	2022/23 R'000
Members' remuneration		<u>2,098</u>	<u>2,098</u>
Total		<u>2,098</u>	<u>2,098</u>
Actual Statutory Appropriation received		<u>2,098</u>	<u>2,098</u>
Statutory Appropriation not requested / not received		<u>-</u>	<u>-</u>

Include discussion here where deemed relevant.

3. Departmental revenue

	Note	2023/24 R'000	2022/23 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	3.1	2,418	1,723
Fines, penalties and forfeits	3.2	-	-
Interest, dividends and rent on land	3.3	-	-
Sales of capital assets	3.4	137	-
Transactions in financial assets and liabilities	3.5	54	1,343
Transfers received	3.6	-	-
Total revenue collected		2,609	3,066
Less: Own revenue included in appropriation	19	-	-
Total		2,609	3,066

The overall revenue collection is better than the previous financial year 2022/23 financial year. The 2023/24 financial year revenue collection shows some significant improvements in contrast to the previous financial year. This is a result of implementing more revenue generating activities.

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		2,403	1,723
Sales by market establishment		116	111
Administrative fees		-	-
Other sales		2,287	1,612
Sales of scrap, waste and other used current goods		15	-
Total	3	2,418	1,723

The major source of revenue under Sale of goods and services is entrance fees for Mapungubwe Arts Festival. The 49% increase is as results more revenue generation emanating from Mapungubwe Arts festival.

3.2 Fines, penalties and forfeits

	Note	2023/24 R'000	2022/23 R'000
Fines		-	-
Penalties		-	-
Forfeits		-	-

Total	3	-	-
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Include discussion here where deemed relevant.

3.3 Interest, dividends and rent on land

	Note	2023/24 R'000	2022/23 R'000
Interest		-	-
Dividends		-	-
Rent on land		-	-
Total	3	-	-

Include discussion here where deemed relevant.

3.4 Sales of capital assets

	Note	2023/24 R'000	2022/23 R'000
Tangible capital assets	3		
Buildings and other fixed structures		-	-
Machinery and equipment		137	-
Heritage assets		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible capital assets			
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names and trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
Total		137	-

An amount R137 000.00 relates to proceeds from sales of capital assets

3.5 Transactions in financial assets and liabilities

		2023/24	2022/23
	Note	R'000	R'000
Loans and advances	3	-	-
Receivables		54	1,343
Forex gain		-	-
Other receipts including Recoverable Revenue		-	-
Gains on GFECRA		-	-
Total		54	1,343

Include discussion here where deemed relevant.

3.6 Transfers received

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

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

		2023/24	2022/23
	Note	R'000	R'000
	Annex 1H		
Gifts		-	-
Donations		196	79
Sponsorships		-	-
Total gifts, donations and sponsorships received in kind		196	79

The Department received donations of books worthy R 195 516,62 from different institutions.

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

2023/24

	Amount received	Amount paid to the revenue fund	Balance
Name of entity	R'000	R'000	R'000
<i>Please specify</i>	-	-	-
Total	-	-	-

2022/23			
	Amount received	Amount paid to the revenue fund	Balance
Name of entity	R'000	R'000	R'000
<i>Please specify</i>	-	-	-
Total	-	-	-

4. Aid assistance

	Note	2023/24 R'000	2022/23 R'000
Opening balance		-	-
Prior period error		-	-
As restated		-	-
Transferred from statement of financial performance		-	-
Transfers to or from retained funds		-	-
Paid during the year		-	-
Closing balance		-	-

4.1 Analysis of balance by source

	Note	2023/24 R'000	2022/23 R'000
Aid assistance from RDP	4	-	-
Aid assistance from other sources		-	-
CARA Funds		-	-
Closing balance		-	-

Include discussion here where deemed relevant.

4.2 Analysis of balance

	Note	2023/24 R'000	2022/23 R'000
Aid assistance receivable		-	-
Aid assistance prepayments (not expensed)		-	-
Aid assistance unutilised		-	-
Aid assistance repayable		-	-
Closing balance	4	-	-
Aid assistance not requested/not received		-	-

4.2.1 Aid assistance prepayments (expensed)

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
Name of entity	R'000	R'000	R'000	R'000	R'000
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies					
Capital assets	-	-	-	-	-
Other					
Total	-	-	-	-	-

2022/23					
	Amount as at 1 April 2022	Less: Received in the current year	Add / Less: Other	Add Current year prepay- ments	Amount as at 31 March 2023
Name of entity	R'000	R'000	R'000	R'000	R'000
Goods and services	-	-	-	-	-
Interest and rent on land					
Transfers and subsidies	-	-	-	-	-

Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

4.3 Prior period error

Nature of prior period error	<i>Note</i>	2022/23 R'000
Relating to 2022/23 <i>[affecting the opening balance]</i>		-
Relating to 2022/23		-
Total prior period errors		-

4.4 Aid assistance expenditure per economic classification

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Current	10	-	-
Capital		-	-
Transfers and subsidies		-	-
Total aid assistance expenditure		-	-

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

	<i>Note</i>	2023/24 R'000	2022/23 R'000
<i>List aid assistance received in-kind</i>	<i>Annex 11</i>	-	-
Total aid assistance received in kind		-	-

5. Compensation of employees

5.1 Analysis of balance

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Basic salary	5	152,704	134,794
Performance award		-	292
Service based		327	309
Compensative/circumstantial		583	762

Other non-pensionable allowances	33,845	38,555
Total	187,459	174,712

5.2 Social contributions

		2023/24	2022/23
Employer contributions	Note	R'000	R'000
Pension	5	16,133	14,284
Medical		8,753	8,234
Bargaining council		56	46
Total		24,942	22,564
Total compensation of employees		212,401	197,276
Average number of employees		462	400

The average number of employees has increased due to more Librarians and Library Assistants who were recruited and appointed during the current financial year.

6. Goods and services

		2023/24	2022/23
	Note	R'000	R'000
Administrative fees		-	-
Advertising		2,117	234
Minor assets	6.1	6,099	8,770
Bursaries (employees)		448	54
Catering		10,868	5,729
Communication		3,396	3,177
Computer services	6.2	33,352	25,223
Consultants: Business and advisory services	6.9	268	411
Legal services		2,546	1,100
Contractors		23,714	19,932
Agency and support / outsourced services		4,693	3,882
Audit cost - external	6.3	7,143	6,974
Fleet services		2,366	2,597
Inventories	6.4	20,391	15,140
Consumables	6.5	10,405	14,858
Operating leases		45,078	38,454
Property payments	6.6	82,007	59,342
Transport provided as part of the departmental activities		12,815	8,626

Travel and subsistence	6.7	31,011	28,128
Venues and facilities		4,073	4,074
Training and development		1,244	1,052
Other operating expenditure	6.8	2,175	489
Total		306,209	248,246

Minor assets consist of library materials (books) and other machinery & equipment procured in the current financial year.

6.1 Minor assets

	Note	2023/24 R'000	2022/23 R'000
Tangible capital assets	6	6,099	8,770
Machinery and equipment		6,099	8,770
Intangible capital assets		-	-
Software		-	-
Total		6,099	8,770

The department has applied the austerity measures on procurement of minor items in the current year. Minor assets consist of library materials (books) and other machinery & equipment procured in the current financial year.

6.2 Computer services

	Note	2023/24 R'000	2022/23 R'000
SITA computer services	6	5,175	6,410
External computer service providers		28,177	18,813
Total		33,352	25,223

The department has applied the austerity measures of procurement of computer services in the current year. Once of payment for the new contract for provision of Wi-Fi, Internet and VoiP for the departmental libraries increased the amount spent in the current financial year.

6.3 Audit cost - external

	Note	2023/24 R'000	2022/23 R'000
Regularity audits	6	7,143	6,974
Total		7,143	6,974

The increase in external audit costs relates to annual increase linked to the general cost of living from year to year.

6.4 Inventories

	Note	2023/24 R'000	2022/23 R'000
Clothing material and accessories	6	12,802	10,149
Farming supplies		307	-
Materials and supplies		7,282	4,991
Other supplies	6.4.1	-	-
Total		20,391	15,140

6.4.1 Other supplies

	Note	2023/24 R'000	2022/23 R'000
Ammunition and security supplies	6.4		
Assets for distribution		-	-
Other assets for distribution		-	-
Other			
Total		-	-

6.5 Consumables

	Note	2023/24 R'000	2022/23 R'000
Consumable supplies	6	4,758	4,383
Uniform and clothing		-	252
Household supplies		1,802	679
Building material and supplies		-	1,793
IT consumables		-	18
Other consumables		2,956	1,641
Stationery, printing and office supplies		5,647	10,475
Total		10,405	14,858

There was a significant decrease in the need for consumables across all business units, furthermore the implemented austerity measures required the department to reprioritize the allocated budget.

6.6 Property payments

	Note	2023/24 R'000	2022/23 R'000
Municipal services	6	4,199	4,430
Property maintenance and repairs		27,447	14,504
Other		50,361	40,408
Total		82,007	59,342

The increase was caused by the accelerated maintenance of the departmental structures and annual price adjustment for security services. The two major costs drivers are property payments and payments for physical security services.

6.7 Travel and subsistence

	Note	2023/24 R'000	2022/23 R'000
Local		31,001	27,666
Foreign		10	462
Total	6	31,011	28,128

The Department experience a sharp increase in the departmental mass participation activities in sport, recreation, arts and culture leading to an increase in domestic travelling.

6.8 Other operating expenditure

	Note	2023/24 R'000	2022/23 R'000
Professional bodies, membership and subscription fees	6	457	404
Resettlement costs		62	-
Other		1,656	85
Total		2,175	489

Other includes courier services and honoraria payments

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

	Note	2023/24 R'000	2022/23 R'000
Name of Commission / Committee of Inquiry			
Risk committee chairperson		102	-
Total		102	-

The chairperson of the risk management committee has been appointed in the current financial year and the audit committee is a shared services provided by the Provincial Treasury.

7. Interest and rent on land

	Note	2023/24 R'000	2022/23 R'000
Interest paid		-	-
Rent on land		-	-
Total		-	-

8. Payments for financial assets

		2023/24	2022/23
	Note	R'000	R'000
Material losses through criminal conduct		-	-
Theft	8.4	-	-
Other material losses	8.1	-	-
Purchase of equity		-	-
Other material losses written off	8.2	-	-
Debts written off	8.3	-	2,171
Total		-	2,171

No debt was written-off in the current 2023/2024 Financial Year.

8.1 Other material losses

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

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

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

8.3 Debts written off

		2023/24	2022/23
Nature of debts written off	Note	R'000	R'000
Group major categories, but list material items			
Irregular expenditure written off		-	904

Total		-	904
Recoverable revenue written off			
Vibezone		-	1,241
Total		-	1,241
Other debt written off			
Staff Debt written off		-	26
Total		-	26
Total debt written off	8	-	2,171

No debt was written-off in the current the financial Year 2023/2024 Financial Year thus far.

8.4 Details of theft

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

8.5 Forex losses

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

9. Transfers and subsidies

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Provinces and municipalities	47,48	398	250
Non-profit institutions	Annex 1F	13,077	8,394
Households	Annex 1G	920	1,664
Total		14,395	10,308

The department has supported statutory bodies in the year under review.

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

	Note	2023/24 R'000	2022/23 R'000
	Annex 1J		
Gifts		-	-
Donations		224	-
Sponsorships		-	-
Total		224	-

The department donated some ICT equipment to schools through Dept. of Education.

10. Expenditure for capital assets

	Note	2023/24 R'000	2022/23 R'000
Tangible capital assets		92,604	53,966
Buildings and other fixed structures		74,716	43,502
Machinery and equipment		17,888	10,464
Intangible capital assets		159	-
Software		159	-
Total		92,763	53,966

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

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

Expenditure on construction of new buildings and upgrading of buildings increased significantly in the current financial year compared to prior year due to a number of reasons which includes the re-appointment of new contractors and consultants for Tshaulu, Vleifontein and Ga-Maphane (Sekhukhune) libraries during the current financial year; the early appointment of contractors for upgrading projects; In addition, the Department had dedicated personnel who had to deal with Infrastructure projects. The amount for New Building per the Trial Balance and note 10 differs from the amount disclosed under Work in Progress on note 40 by R 8 828 668,19. Computer equipment consists of Cash additions - R 3 374 808,71 plus Non-cash additions, R 216 245,17 (All in one desktops from SALB for R 56 613,17 and LOGIS scanners from Treasury for R 159 632,00). Other Machinery & Equipment consists of Cash additions - R 4 294 463,82 and Non-cash additions (document readers from SALB) amounting to R 68 482,50. SALB = South African Library for the Blind. Assets were disposed as follows R 175 805,71 through donation, R 99 509,93 were written off and the balance was disposed through auction. Biological assets value has increased due to natural births

and fair valuation adjustments using Provincial Treasury approved tariffs. Disposal of goats resulted from deaths and one goat was donated to Traditional leaders for Ku Luma Vukanyi cultural event.

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
Tangible capital assets	92,604	-	92,604
Buildings and other fixed structures	74,716	-	74,716
Machinery and equipment	17,888	-	17,888
Intangible capital assets	159	-	159
Software	159	-	159
Total	92,763	-	92,763

Computer equipment consists of Cash additions - R 3 374 808,71 plus Non-cash additions, R 216 245,17 (All in one desktops from SALB for R 56 613,17 and LOGIS scanners from Treasury for R 159 632,00). Other Machinery & Equipment consists of Cash additions - R 4 294 463,82 and Non-cash additions (document readers from SALB) amounting to R 68 482,50. SALB = South African Library for the Blind. Assets were disposed as follows R 175 805,71 through donation, R 99 509,93 were written off and the balance was disposed through auction. Biological assets value has increased due to natural births and fair valuation adjustments using Provincial Treasury approved tariffs. Disposal of goats resulted from deaths and one goat was donated to Traditional leaders for Ku Luma Vukanyi cultural event.

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
Tangible capital assets	53,966	-	53,966
Buildings and other fixed structures	43,502	-	43,502
Machinery and equipment	10,464	-	10,464
Intangible capital assets	-	-	-

Software

-	-	-
---	---	---

Total

53,966	-	53,966
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10.3 Finance lease expenditure included in Expenditure for capital assets

	Note	2023/24 R'000	2022/23 R'000
Tangible capital assets			
Buildings and other fixed structures		-	-
Machinery and equipment		4,757	1,912
Total		4,757	1,912

The amount of finance leased photocopying machines and finance leased VOIP system is included in the Machinery and equipment. The lease term of these machines is for a duration of three years ending in the 2024/2025 financial year.

11. Cash and cash equivalents

	Note	2023/24 R'000	2022/23 R'000
Consolidated Paymaster General Account		24,621	39,329
Cash receipts		-	-
Disbursements		(10)	-
Cash on hand		-	-
Total		24,611	39,329

There were outstanding payments of R22 803.00 awaiting to be disbursed and Unp/Rc BAS EBT amounting to R12 840.00

12. Other financial assets

	Note	2023/24 R'000	2022/23 R'000
Current			
Local			
Group major categories, but list material items		-	-
Total		-	-

Foreign*Group major categories, but list material items***Total**

-	-
-	-
-	-
-	-

Total Current other financial assets

		2023/24	2022/23
	Note	R'000	R'000

Non-current**Local***Group major categories, but list material items***Total**

-	-
-	-

Foreign*Group major categories, but list material items***Total**

-	-
-	-

Total Non-current other financial assets

-	-
---	---

13. Prepayments and advances

		2023/24	2022/23
	Note	R'000	R'000

Staff advances

-

Travel and subsistence

-

Prepayments (Not expensed)

13.2 -

Advances paid (Not expensed)

13.1 -

Total

-	-
---	---

Analysis of Total Prepayments and advances

Current Prepayments and advances

-

Non current Prepayments and advances

-

Total

-	-
---	---

13.1 Advances paid (Not expensed)**2023/24**

Amount as at 1 April 2023	Less: Amounts expensed in current year	Add / Less: Other	Add Current year advances	Amount as at 31 March 2024
R'000	R'000	R'000	R'000	R'000

Note

National departments	13	-	-	-	-	-
Provincial departments		-	-	-	-	-
Public entities		-	-	-	-	-
Other entities		-	-	-	-	-
Total		-	-	-	-	-

2022/23

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

13.2 Prepayments (Not expensed)

2023/24

		Amount as at 1 April 2023	Less: Amounts expensed in current year	Add / Less: Other	Add Current year prepay- ments	Amount as at 31 March 2024
	Note	R'000	R'000	R'000	R'000	R'000
Goods and services	13	-	-	-	-	-
Interest and rent on land		-	-	-	-	-
Transfers and subsidies		-	-	-	-	-
Capital assets		-	-	-	-	-
Other		-	-	-	-	-
Total		-	-	-	-	-

2022/23

		Amount as at 1 April 2022	Less: Amounts expensed in current year	Add / Less: Other	Add Current year prepay- ments	Amount as at 31 March 2023
	Note	R'000	R'000	R'000	R'000	R'000
Goods and services	13	-	-	-	-	-

Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

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	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

Include discussion here where deemed relevant.

2022/23

	Amount as at 1 April 2022	Less: Received in the current year	Add / Less: Other	Add Current year prepay- ments	Amount as at 31 March 2023
	R'000	R'000	R'000	R'000	R'000
Goods and services	-	-	-	-	-
Interest and rent on land	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-
Capital assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-

13.4 Advances paid (Expensed) (*"advances 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 advances	Amount as at 31 March 2024
	R'000	R'000	R'000	R'000	R'000
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other entities	-	-	-	-	-
Total	-	-	-	-	-

2022/23

	Amount as at 1 April 2022	Less: Received in the current year	Add / Less: Other	Add Current year advances	Amount as at 31 March 2023
	R'000	R'000	R'000	R'000	R'000
National departments	-	-	-	-	-
Provincial departments	-	-	-	-	-
Public entities	-	-	-	-	-
Other entities	-	-	-	-	-
Total	-	-	-	-	-

14. Receivables

		2023/24			2022/23		
	Note	Current	Non-current	Total	Current	Non-current	Total
		R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	14.1	-	-	-	-	-	-
Trade receivables	14.2	-	-	-	-	-	-
Recoverable expenditure	14.3	59	-	-	-	-	-
Staff debt	14.4	96	159	255	31	2	33
Other receivables	14.5	88	31	178	59	33	92

Total	243	190	433	90	35	125
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The department identified possible salary related debts after year-end.

14.1 Claims recoverable

	Note	2023/24 R'000	2022/23 R'000
National departments	14	-	-
Provincial departments		-	-
Public entities		-	-
Local governments		-	-
Total		-	-

14.2 Trade receivables

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

14.3 Recoverable expenditure

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

14.4 Staff debt

	Note	2023/24 R'000	2022/23 R'000
<i>Group major categories, but list material items</i>	14		
Staff debt		255	33
Total		255	33

14.5 Other receivables

	Note	2023/24 R'000	2022/23 R'000
<i>Group major categories, but list material items</i>	14		
Unauthorised expenditure		-	-

Irregular expenditure	-	-
Fruitless and wasteful expenditure	-	-
Other Receivables	178	92
Total	178	92

14.6 Impairment of receivables

		2023/24 R'000	2022/23 R'000
	Note		
Estimate of impairment of receivables	14	-	-
Total		-	-

15. Investments

[General Departmental Assets and Liabilities par .36]

		2023/24 R'000	2022/23 R'000
Non-current	Note		
Shares and other equity			
List investments at cost		-	-
Total		-	-
Securities other than shares	Annex 2A		
List investments at cost		-	-
Total		-	-
Total non-current investments		-	-
		2023/24 R'000	2022/23 R'000
Analysis of non-current investments	Note		
Opening balance		-	-
Additions in cash		-	-
Disposals for cash		-	-
Non-cash movements		-	-
Closing balance		-	-

15.1 Impairment of investments

		2023/24 R'000	2022/23 R'000
	Note		
Estimate of impairment of investments		-	-
Total		-	-

16. Loans

2023/24 2022/23

	<i>Note</i>	R'000	R'000
Public corporations		-	-
Higher education institutions		-	-
Foreign governments		-	-
Private enterprises		-	-
Non-profit institutions		-	-
Staff loans		-	-
Total		-	-

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Analysis of balance			
Opening balance		-	-
New issues		-	-
Repayments		-	-
Write-offs		-	-
Closing balance		-	-

16.1 Impairment of loans

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

17. Voted funds to be surrendered to the Revenue Fund

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Opening balance		37,862	53,969
Prior period error	17.2		
As restated		37,862	53,969
Transferred from statement of financial performance (as restated)		15,781	37,862
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)	17.1		-

Paid during the year	(37,862)	(53,969)
Closing balance	15,781	37,862

17.1 Voted funds / (Excess expenditure) transferred to retained funds (*Parliament / Legislatures ONLY*)

	Note	2023/24 R'000	2022/23 R'000
Opening balance		-	-
Transfer from statement of financial performance		-	-
Transfer from Departmental Revenue to defray excess expenditure	19	-	-
Total	17	-	-

17.2 Prior period error

Nature of prior period error	Note	2022/23 R'000
Relating to 2022/23 [<i>affecting the opening balance</i>]		-
		-
Relating to 2022/23		-
		-
Total prior period errors		-

17.3 Reconciliation on unspent conditional grants

	Note	2023/24 R'000	2022/23 R'000
Total conditional grants received	1.2	229,850	224,628
Total conditional grants spent		(217,627)	(193,444)
Unspent conditional grants to be surrendered		12,223	31,184
Less: Paid to the Provincial Revenue Fund by Provincial department		-	-
Approved for rollover		-	-
Not approved for rollover		-	-
Due by the Provincial Revenue Fund		12,223	31,184

18. Statutory Appropriation to be surrendered to the Revenue Fund

	Note	2023/24 R'000	2022/23 R'000
Opening balance		-	-
Prior period error	18.1	-	-

As restated		-	-
Transferred from statement of financial performance (as restated)		-	-
Statutory appropriation not requested/not received	2	-	-
Paid during the year		-	-
Closing balance		-	-

18.1 Prior period error

Nature of prior period error	Note	2022/23 R'000
Relating to 2022/23 <i>[affecting the opening balance]</i>		-
		-
Relating to 2022/23		-
		-
Total prior period errors		-

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

	Note	2023/24 R'000	2022/23 R'000
Opening balance		1,340	645
Prior period error	19.1	-	
As restated		1,340	645
Transferred from statement of financial performance (as restated)		2,609	3,066
Own revenue included in appropriation		-	-
Transfer from aid assistance	4	-	-
Transferred to voted funds to defray excess expenditure (Parliament/Legislatures)	17.1	-	-
Paid during the year		(3,132)	(2,371)
Closing balance		817	1,340

19.1 Prior period error

Nature of prior period error	Note	2022/23 R'000
Relating to 2022/23 <i>[affecting the opening balance]</i>		-
		-
Relating to 2022/23		

Total prior period errors

	-
	-

20. Bank overdraft

	Note	2023/24 R'000	2022/23 R'000
Consolidated Paymaster General account		-	-
Fund requisition account		-	-
Overdraft with commercial banks (Local)		-	-
Overdraft with commercial banks (Foreign)		-	-
Total		-	-

21. Payables - current

	Note	2023/24 R'000	2022/23 R'000
Amounts owing to other entities		-	-
Advances received	21.1	8,208	-
Clearing accounts	21.2	-	12
Other payables	21.3	237	237
Total		8,445	249

21.1 Advances received

	Note	2023/24 R'000	2022/23 R'000
National departments		8,208	-
Provincial departments		-	-
Public entities		-	-
Other institutions		-	-
Total	21	8,208	-

21.2 Clearing accounts

Description	Note	2023/24 R'000	2022/23 R'000
<i>Identify major categories, but list material items</i>			
Sal Pension fund CL		-	7
SaL income Tax CI		-	5

Total	21	-	12
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Include discussion here where deemed relevant.

21.3 Other payables

Description	<i>Note</i>	2023/24 R'000	2022/23 R'000
<i>Identify major categories, but list material items</i>	21		
Other payables		237	237
Total		237	237

22. Payables - non-current

		2023/24				2022/23
		One to two years	Two to three years	Older than three years	Total	Total
	<i>Note</i>	R'000	R'000	R'000	R'000	R'000
Amounts owing to other entities		-	-	-	-	-
Advances received	22.1	-	-	-	-	-
Other payables	22.2	-	-	-	-	-
Total		-	-	-	-	-

22.1 Advances received

	<i>Note</i>	2023/24 R'000	2022/23 R'000
National departments		-	-
Provincial departments		-	-
Public entities		-	-
Other institutions		-	-
Total	22	-	-

22.2 Other payables

Description	<i>Note</i>	2023/24 R'000	2022/23 R'000
<i>Identify major categories, but list material items</i>	22	-	-
Total		-	-

23. Net cash flow available from operating activities

	2023/24 R'000	2022/23 R'000
<i>Note</i>		

Net surplus/(deficit) as per Statement of Financial Performance	18,390	40,928
Add back non-cash/cash movements not deemed operating activities	59,675	461
(Increase)/decrease in receivables	(153)	2,717
(Increase)/decrease in prepayments and advances	-	-
(Increase)/decrease in other current assets	-	-
Increase/(decrease) in payables - current	8,196	118
Proceeds from sale of capital assets	(137)	-
Proceeds from sale of investments	-	-
(Increase)/decrease in other financial assets	-	-
Expenditure on capital assets	92,763	53,966
Surrenders to Revenue Fund	(40,994)	(56,340)
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	-	-
Net cash flow generated by operating activities	78,065	41,389

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

	2023/24	2022/23
Note	R'000	R'000
Consolidated Paymaster General account	24,621	39,329
Fund requisition account	-	-
Cash receipts	-	-
Disbursements	(10)	-
Cash on hand	-	-
Total	24,611	39,329

25. Contingent liabilities and contingent assets

25.1 Contingent liabilities

Liable to	Nature	Note	2023/24	2022/23
			R'000	R'000
Motor vehicle guarantees	Employees	Annex 3A	-	-
Housing loan guarantees	Employees	Annex 3A	111	111
Other guarantees		Annex 3A	-	-
Claims against the department		Annex 3B	4,036	3,557
Intergovernmental payables		Annex 5	-	337
Other		Annex 3B	-	-
Total			4,147	4,005

The contingent liabilities relating to alleged breach of contract of R243 721.02, R3 303 965.74, R90,000 and interest at the prescribed interest rate of 11.5% for all cases. The Department is defending these cases in Court through State Attorney.

Furthermore, house loan guarantee valued at R111, 000 was provided by the Department on behalf of one the officials. "The department is defendant in a couple of Labour related cases that are currently going through various stages, due to the high degree of uncertainties in the input information on the calculations, a reliable estimate cannot be determined at the reporting date. The outcome of these cases can only be determined by the court".

25.2 Contingent assets

Nature of contingent asset	Note	2023/24	2022/23
		R'000	R'000
Recovery of loss		2,675	2,675
Breach of contract		1,217	1,217
Certificate number 5 Fruitless expenditure		223	-
Total		4,115	3,892

Included in the contingent asset note is a matter pertaining to breach of contract by an artist during the Mapungubwe Arts Festival and summons issued to one of the officials of the Department. The department is pursuing both matters through State Attorney.

26. Capital commitments

	Note	2023/24	2022/23
		R'000	R'000
Buildings and other fixed structures		394,406	52,825
Total		394,406	52,825

The capital commitments relate to multi-year construction projects for new community libraries and the Limpopo Provincial Theatre. The construction period ranges from twelve (12) to twenty-four (24) months.

The overall costs for the Limpopo Provincial Theatre are estimated at almost R400 million, hence the exponential increase in capital commitments in contrast to the amount of R52.825 million disclosed in 2023/23 financial year.

27. Accruals and payables not recognised

27.1 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		9,546	-	9,546	7,142

Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	2,675	-	2,675	375
Other	-	-	-	-
Total	12,221	-	12,221	7,517

		2023/24	2022/23
Listed by programme level	<i>Note</i>	R'000	R'000
Administration		2,420	1,500
Cultural Affairs		563	83
Library and Archives		8,846	4,996
Sport and Recreation		392	938
Total		12,221	7,517

27.2 Payables not recognised

		2023/24			2022/23
		30 Days	30+ Days	Total	Total
Listed by economic classification	<i>Note</i>	R'000	R'000	R'000	R'000
Goods and services		1,096	-	1,096	1,912
Interest and rent on land		-	-	-	-
Transfers and subsidies		-	-	-	-
Capital assets		527	-	527	418
Other		-	-	-	-
Total		1,623	-	1,623	2,330

		2023/24	2022/23
Listed by programme level	<i>Note</i>	R'000	R'000
Administration		659	612
Cultural affairs		217	153
Library and Archives		587	1,224
Sport and recreation		160	341
Total		1,623	2,330

		2023/24	2022/23
Included in the above totals are the following:	<i>Note</i>	R'000	R'000
Confirmed balances with other departments	<i>Annex 5</i>	-	337
Confirmed balances with other government entities	<i>Annex 5</i>	-	-
Total		-	337

28. Employee benefits

	Note	2023/24 R'000	2022/23 R'000
Leave entitlement		13,919	11,612
Service bonus		5,723	4,504
Performance awards		-	-
Capped leave		7,935	7,501
Other		1,355	1,466
Total		28,932	25,083

At this stage the department is not able to reliably measure the long-term portion of the long service awards. Other include pay progression and service benefits.

	Note	2023/24 R'000	2022/23 R'000
Included in the above totals are the following:			
Confirmed balances with other departments	Annex 5	-	-
Confirmed balances with other government entities	Annex 5	-	-
Total			

29. Lease commitments

29.1 Operating 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	-	-	44,852	-	44,852
Later than 1 year and not later than 5 years	-	-	181,781	-	181,782
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	226,633	-	226,633

	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	-	-	41,530	-	41,530
Later than 1 year and not later than 5 years	-	-	202,109	-	202,109
Later than 5 years	-	-	24,524	-	24,524
Total lease commitments	-	-	268,163	-	268,163

The Department has a lease contract with Alpha Veta Entertainment. The lease commenced with rental of R2.1 million per month plus VAT. Thereafter the rental shall escalate with the escalation rate of 8% on each adjusted date. During the duration of the lease the tenant will have the first option to purchase the property for amount to be agreed upon between the Tenant and Landlord. The purchase prices to be calculated on, not less than 6% return on the purchaser's investment based on the gross income for the year during which year the option is exercised. The Department shall have the right to exercise the Option to purchase at any time during the duration of the lease and the Landlord shall not have any right whatsoever to refuse to sell.

There are restriction imposed on the Department as per lease agreement maintenance and repairs of the building under paragraph 10.1-10.6.9. Whilst the lease agreement provides for sub-leasing with the prior consent of the Landlord, the Department has not subleased the building, but it is sharing the Office Space with Limpopo Department of Social Development. Please refer to Related Party Transactions (Note 33). Furthermore, the Department cannot interfere or overload the electrical installations and air-conditioning system among other restrictions.

	Note	2023/24 R'000	2022/23 R'000
Rental earned on sub-leased assets	3	-	-
Total		-	-

Provide an indication as to whether a reduction in the lease payments was granted in lieu of actual cash from the sale of the asset in a sale and leaseback arrangement.

29.2 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	-	-	-	1,502	1,502
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	-	1,502	1,502

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	-	-	-	2,009	2,009
Later than 1 year and not later than 5 years	-	-	-	1,502	1,502
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	-	3,511	3,511

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

The leasing of photocopier machines for libraries and Head office. The leases are mainly for three years.

	Note	2023/24 R'000	2022/23 R'000
Rental earned on sub-leased assets	3	-	-
Total		-	-

29.3 Operating lease future revenue

2023/24

Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
R'000	R'000	R'000	R'000	R'000

Not later than 1 year	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than 5 years	-	-	-	-	-
Total operating lease revenue receivable	-	-	-	-	-

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	-	-	-	-	-
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than 5 years	-	-	-	-	-
Total operating lease revenue receivable	-	-	-	-	-

Provide a of the leasing arrangement including renewal or purchase options as well as escalation clauses (if any).

30. Accrued departmental revenue

	Note	2023/24 R'000	2022/23 R'000
Sales of goods and services other than capital assets		-	-
Sales of capital assets		-	-
Transactions in financial assets and liabilities		-	-
Other		-	-
Total		-	-

30.1 Analysis of accrued departmental revenue

2023/24

2022/23

	Note	R'000	R'000
Opening balance		-	-
Less: amounts received		-	-
Less: services received in lieu of cash		-	-
Add: amounts recorded		-	-
Less: amounts written off/reversed as irrecoverable		-	-
Less: amounts transferred to receivables for recovery		-	-
Other (<i>Specify</i>)		-	-
Closing balance		-	-

30.2 Accrued departmental revenue written off

		2023/24	2022/23
Nature of losses	Note	R'000	R'000
		-	-
Total		-	-

30.3 Impairment of accrued departmental revenue

		2023/24	2022/23
	Note	R'000	R'000
Estimate of impairment of accrued departmental revenue		-	-
Total		-	-

31. Unauthorised, Irregular and Fruitless and wasteful expenditure

		2023/24	2022/23
	Note	R'000	R'000
Unauthorised expenditure - current year		-	-
Irregular expenditure - current year		-	1,864
Fruitless and wasteful expenditure - current year		-	541
Total		-	2,405

The department has incurred fruitless expenditure for payment of certificate no 5. from Vleifontein and Tshaulu library

32. Related party transactions

		2023/24	2022/23
Revenue received	Note	R'000	R'000
Sales of goods and services other than capital assets		-	-
Interest, dividends and rent on land		-	-
Sales of capital assets		-	-
Transactions in financial assets and liabilities		-	-
Total		-	-

		2023/24	2022/23
Payments made	Note	R'000	R'000
Compensation of employees		-	-
Goods and services		-	254
Interest and rent on land		-	-
Expenditure for capital assets		-	300
Payments for financial assets		-	-
Transfers and subsidies		13,176	8,394
Total		13,176	8,948

		2023/24	2022/23
Year end balances arising from revenue/payments	Note	R'000	R'000
Receivables from related parties		-	-
Payables to related parties		-	-
Total		-	-

		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)		-	-
Total		-	-

		2023/24	2022/23
Other	Note	R'000	R'000
Guarantees issued/received		-	-
List other contingent liabilities between the department and related party		-	-
Total		-	-

In-kind goods and services (provided)/received	<i>Note</i>	2023/24 R'000	2022/23 R'000
<i>List in kind and services between department and related party</i>			
Provincial Treasury-Shared Audit Committee		374	376
Provincial Treasury-Internal Audit Services		3,612	2,961
Department of Social Development- Shared Accommodation		26,729	-
Limpopo Provincial Treasury (LOGIS Scanner)		159	-
Limpopo Department of Basic Education ICT Equipment		224	-
Total		31,098	25,582

The Department relates to all other departments in the province as they are governed by the same legislature. Department of Education provides interrelated activities on School Sports, Department of Public Works and Infrastructure provides support on infrastructure and district office accommodation and all other department as we are governed by same legislations. Statutory bodies are Library Board, Language Committee, Geographical Names Committee, Limpopo Heritage Resource Council, Moral Regeneration Movement, Limpopo Sport Academy and Limpopo Sport Council. The Department of Sport, Arts and Culture is sharing security services, sewerage, maintenance of property, water, and electricity with Department of Social Development.

33. Key management personnel

	2023/24 R'000	2022/23 R'000
Political office bearers (<i>provide detail below</i>)	2,098	2,098
Officials:		
Level 15 and 16	1,830	1,716
Level 14(inc. CFO if lower level)	8,263	6,678
SMS and others	-	-
Family members of key management personnel	-	-
Total	12,191	10,492

34. Public private partnership

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Concession fee received		-	-
Base fee received		-	-
Variable fee received		-	-
Other fees received (<i>Specify</i>)		-	-
Unitary fee paid		-	-
Fixed component		-	-
Indexed component		-	-

Analysis of indexed component

Compensation of employees
Goods and services (excluding lease payments)
Operating leases
Interest

-	-
-	-
-	-
-	-
-	-

Capital / (Liabilities)

Tangible rights
Intangible rights
Property
Plant and equipment
Loans

-	-
-	-
-	-
-	-
-	-
-	-

Other

Prepayments and advances
Pre-production obligations
Other obligations

-	-
-	-
-	-
-	-

Any guarantees issued by the department are disclosed in the Note on *Contingent liabilities*.

35. Impairment (other than receivables, accrued departmental revenue, loans and investments)

	Note	2023/24 R'000	2022/23 R'000
<i>Please specify</i>		-	-
		-	-
Total		-	-

36. Provisions

	Note	2023/24 R'000	2022/23 R'000
<i>Retention held for construction of libraries and Provincial Theatre</i>		3,120	4,279
Arbitration awards		5,779	-
Internal HR Employees		86	-
Total		8,985	4,279

36.1 Reconciliation of movement in provisions - Current year

	Library Retention	Provision for Limpopo Theatre	Judgement Awards	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	4,279	-	-	4,279
Increase in provision	-	466	5,865	6,331
Settlement of provision	-1,189	-	-	-1,189
Unused amount reversed	-436	-	-	-436
Reimbursement expected from third party	-	-	-	-
Change in provision due to change in estimation of inputs	-	-	-	-
Closing balance	2,654	466	5,865	4,279

The retention amounts relate to capital projects being the libraries and provincial theatre that are currently at construction phase in line the JBCC contracts. Furthermore, the department has disclosed arbitration awards pertaining to three (3) Labour Relations matter. The retention monies will be released to the contractors once the structure is complete and all contractual obligations have been met, whilst the arbitration awards will only be paid once, they are made a order of court. there are two judgements awarded.

Reconciliation of movement in provisions - Prior year

2022/23				
	Library Retention	Provision for Limpopo Theatre	Judgement Awards	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	5,590	-	-	5,590
Increase in provision	-	-	-	-
Settlement of provision	(1,311)	-	-	(1,311)
Unused amount reversed	-	-	-	-
Reimbursement expected from third party	-	-	-	-
Change in provision due to change in estimation of inputs	-	-	-	-
Closing balance	4,279	-	-	4,279

The retention amounts relate to capital projects being the libraries and provincial theatre that are currently at construction phase in line the JBCC contracts. Furthermore, the department has disclosed arbitration

awards pertaining to three (3) Labour Relations matter. The retention monies will be released to the contractors once the structure is complete and all contractual obligations have been met, whilst the arbitration awards will only be paid once, they are made a order of court. there are two judgements awarded.

37. 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		-
Total		-

38. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2023/24

	2023/24				
	Opening balance	Value adjustments	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	808	-	-	-	808
Heritage assets	808	-	-	-	808
MACHINERY AND EQUIPMENT	101,250		13,316	5,970	108,596
Transport assets	11,931	-	3,721	623	15,029
Computer equipment	47,662	-	3,591	5,154	46,100
Furniture and office equipment	20,091	-	1,641	176	21,556
Other machinery and equipment	21,565	-	4,363	17	25,911
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	32	3	2	3	34
Biological assets	32	3	2	3	34
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	102,900	3	13,318	5,973	109,438

Computer equipment consists of Cash additions - R 3 374 808,71 plus Noncash additions, R 216 245,17 (All in one desktops from SALB for R 56 613,17 and LOGIS scanners from Treasury for R 159 632,00). Other Machinery & Equipment consists of Cash additions - R 4 294 463,82 and Noncash additions (document readers from SALB) amounting to R 68 482,50. SALB = South African Library for the Blind.

Assets were disposed as follows R 175 805,71 through donation, R 99 509,93 were written off and the balance was disposed through auction. Biological assets value has increased due to natural births and fair valuation adjustments using Provincial Treasury approved tariffs. Disposal of goats resulted from deaths and one goat was donated to Traditional leaders for Ku Luma Vukanyi cultural event.

Movable Tangible Capital Assets under investigation

	Number	Value R'000
	Note	
Included in the above total of the movable tangible capital assets per the asset register that are under investigation:		
Heritage assets	-	-
Machinery and equipment	260	3,363
Specialised military assets	-	-
Biological assets	1	1

Assets under investigation consists of assets which have been reported to risk as per the loss control register and the assets which could not be found during 2nd cycle asset verification of 2022/23 financial year which are still being followed up on. Minor assets which consist of Books, ICT equipment and Furniture disclosed above were disposed through auction.

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

	2022/23				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	808	-	-	-	808
Heritage assets	808	-	-	-	808
MACHINERY AND EQUIPMENT	92,639	236	8,653	278	101,250
Transport assets	8,604	-	3,327	-	11,931
Computer equipment	44,060	62	3,785	245	47,662
Furniture and office equipment	18,999	24	1,068	-	20,091
Other machinery and equipment	20,975	150	473	33	21,565
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	35	-	1	4	32

Biological assets	35	-	1	4	32
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	93,482	236	8,654	282	102,900

38.1.1 Prior period error

Nature of prior period error	Note	2022/23 R'000
Relating to 2022/23 [affecting the opening balance]		236
Assets for the department which were previously not recognised and verified disposed		236
Assets which were subsequently picked on the floor		-
Relating to 2022/23		-
Total prior period errors		236

The above prior period errors relates to fair value departmental assets which were found on the floor during verification and disposed assets which were subsequently found on the floor. As much as the asset was on the register in the prior year it had not be reflected on the AFS.

38.2 Minor assets

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022/23

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	-	-	-	175,799		175,799
Value adjustments	-	-	-	-	-	-
Additions	-	-	-	6,294		6,294
Disposals	-	-	-	943		943
Total Minor assets	-	-	-	181,150		181,150

Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
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Number of R1 minor assets	-	-	-	8,314	8,314
Number of minor assets at cost	-	-	-	853,368	853,368
Total number of minor assets	-	-	-	861,682	861,682

Minor capital assets under investigation

	Note	Number	Value R'000
Included in the above total of the minor capital assets per the asset register that are under investigation:			
Machinery and equipment		83,400	13,194

Assets under investigation consists of assets which have been reported to risk as per the loss control register and the assets which could not be found during 2nd cycle asset verification of 2022/23 financial year which are still being followed up on. Minor assets which consist of Books, ICT equipment and Furniture disclosed above were disposed through auction.

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

2022/23

	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	-	-	-	166,636	-	166,636
Prior period error	-	-	-	405	-	405
Additions	-	-	-	8,796	-	8,796
Disposals	-	-	-	38	-	38
Total Minor assets	-	-	-	175,799	-	175,799

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	8,681	-	8,681
Number of minor assets at cost	-	-	-	814,596	-	814,596
Total number of minor assets	-	-	-	823,277	-	823,277

38.2.1 Prior period error

Nature of prior period error	Note	2022/23 R'000
Relating to 2021/22 <i>[affecting the opening balance]</i>		405
The amount relates to Runnymede Furniture that was acquired through infrastructure which had not been accounted for. The item was however incorporated onto the asset register and also re-instated and fair valued minor assets		7
The amount relates to plastic chairs that were previously classified as Non Qualifying Assets (NQA).		189
The amount relates to plastic chairs that were previously not excluded from Infrastructure expenditure in the prior year		209
Relating to 2022/23		
Total prior period errors		405

Include discussion here where deemed relevant.

38.3 Movable tangible capital assets written off

MOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2022/23

	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	-	-	-	164	
Total movable assets written off	-	-	-	164	164

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

	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	-	-	-	316	3
					319

Total movable assets written off	-	-	-	316	3	319
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Movable tangible assets taken by Combined Systems Asset X (service provider for BAUD system) were written off during the current year after receiving confirmation from the appointed liquidator that the probability of recovering the scanners, antenna and RFID fixed readers was remote since they could not be found. The Department wrote off some library materials.

38.4 Movable tangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2022/23

		2023/24			
		Opening balance 1 April 2024	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminate d	Closing balance 31 March 2022/23
	Note	R'000	R'000	R'000	R'000
Heritage assets	38	-	-	-	-
Machinery and equipment		-	-	-	-
Specialised military assets		-	-	-	-
Biological assets		-	-	-	-
Total		-	-	-	-

Include discussion here where deemed relevant.

Payables not recognised relating to Capital WIP

	Note	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>		-	-
Total		-	-

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

		2022/23				
		Opening balance 1 April 2023	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2024
	Note	R'000	R'000	R'000	R'000	R'000
Heritage assets	Annex 7	-	-	-	-	-

Machinery and equipment	-	-	-	-	-
Specialised military assets	-	-	-	-	-
Biological assets	-	-	-	-	-
Total	-	-	-	-	-

Include discussion here where deemed relevant.

39. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022/23

	2023/24			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
SOFTWARE	294	159	-	453
MASTHEADS AND PUBLISHING TITLES	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS				
SERVICES AND OPERATING RIGHTS	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	294	159	-	453

Intangible assets relates to the new JAWS and Duxbury Translation software that was purchased by the Department.

Intangible Capital Assets under investigation

	Note	Number	Value R'000
Included in the above total of the intangible capital assets per the asset register that are under investigation:		-	-
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-

Recipes, formulae, prototypes, designs, models - -
 Services and operating rights - -

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

	2022/23				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	294	-	-	-	294
	-	-	-	-	-
MASTHEADS AND PUBLISHING TITLES					
	-	-	-	-	-
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS					
	-	-	-	-	-
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS					
	-	-	-	-	-
SERVICES AND OPERATING RIGHTS					
	-	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	294	-	-	-	294

39.1.1 Prior period error

Nature of prior period error	Note	2022/23 R'000
Relating to 2021/22 <i>[affecting the opening balance]</i>		-
Relating to 2022/23		-

Total prior period errors

	-
	-

39.2 Intangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2022/23

		Opening balance 1 April 2024	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2022/23
	Note	R'000	R'000	R'000	R'000
Intangible assets	Annex 7	-	-	-	-
Total		-	-	-	-

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		-	-
Total		-	-

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

		Opening balance 1 April 2023	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2024
	Note	R'000	R'000	R'000	R'000	R'000
Intangible assets		-	-	-	-	-
Total		-	-	-	-	-

40. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022/23

	2023/24		
	Opening balance	Additions	Closing balance
	R'000	R'000	R'000

BUILDINGS AND OTHER FIXED STRUCTURES	315,153	74,639	98	389,694
Dwellings	-	-	-	-
Non-residential buildings	281,263	73,655	-	354,918
Other fixed structures	33,890	984	98	34,776
HERITAGE ASSETS	2,289	-	-	2,289
Heritage assets	2,289	-	-	2,289
LAND AND SUBSOIL ASSETS	-	-	-	-
Land	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	317,442	74,639	98	391,983

Expenditure per the Trial balance is R 74.716 million plus additional expenditure for Provincial Theatre which R 8.836 million equals to R 83.552 million. The total amount has been split between Work in Progress R 8.913 million and Completed Infrastructure assets R 74.640m million. Additions to completed infrastructure expenditure consists of capitalised projects completed during the current year amount to R 70.915 million and directly capitalised upgrading and additions expenditure of R 3.725 million. Expenditure on upgrading and additions to existing structures that are already part of capitalised projects has been capitalised directly to completed buildings expenditure. The value of R867 000.00 previous included as part of opening balance for WIP relating to Tshaulu, Vleifontein and Sekhukhune libraries has been impaired due to passage of time.

Immovable Tangible Capital Assets under investigation

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

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

2022/23				
Opening balance	Prior period error	Additions	Disposals	Closing balance
R'000	R'000	R'000	R'000	R'000

BUILDINGS AND OTHER FIXED STRUCTURES	300,633	(104)	14,624	-	315,153
Dwellings	-	-	-	-	-
Non-residential buildings	267,559	(209)	13,913	-	281,263
Other fixed structures	33,074	105	711	-	33,890
HERITAGE ASSETS	2,289	-	-	-	2,289
Heritage assets	2,289	-	-	-	2,289
LAND AND SUBSOIL ASSETS	-	-	-	-	-
Land	-	-	-	-	-
Mineral and similar non-regenerative resources	-	-	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	302,922	(104)	14,624	-	317,442

40.1.1 Prior period error

Nature of prior period error	Note	2022/23 R'000
Relating to 2022/23 <i>[affecting the opening balance]</i>		(104)
Wendy Guardhouses previously not recognised in the register		105
The amount relates to plastic chairs that were previously not excluded from Infrastructure expenditure in the prior year.		(209)
Relating to 2022/23		-
		-
Total prior period errors		(104)

Guardhouses constructed in the past which were not correctly recognised were brought in as a prior period error

40.2 Immovable tangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2022/23

2023/24			
Opening balance 1 April 2023	Current Year WIP	Ready for use (Assets to the AR) /	Closing balance 31 March 2022/23

			Contracts terminated	
	Note Annex 7	R'000	R'000	R'000
Heritage assets		-	-	-
Buildings and other fixed structures		80,041	78,961	88 087
Land and subsoil assets		-	-	-
Total		80,041	78 961	88 087

Payables not recognised relating to Capital WIP

	Note	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>		315	418
Total		315	418

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	-	-	-	-	-
Buildings and other fixed structures	51,157	5	28,879	-	80,041
Land and subsoil assets	-	-	-	-	-
Total	51,157	5	28,879	-	80,041

Work in progress figure consist of expenditure for projects which are still under construction only. Upgrading of existing structures and additions to already capitalised projects have been capitalised directly to completed buildings expenditure.

40.3 Immovable tangible capital assets written off

IMMOVABLE CAPITAL ASSETS WRITTEN OFF FOR THE YEAR ENDED 31 MARCH 2022/23

2023/24			
Buildings and other	Heritage assets	Land and subsoil assets	Total =

	fixed structures			
	R'000	R'000	R'000	R'000
Assets written off	98	-	-	98
Total Immovable capital assets written off	98	-	-	98

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

	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	-	-	-	-
Total immovable capital assets written off	-	-	-	-

40.4 Immovable capital assets (additional information)

	Note	2023/24	2022/23
		Area	Area
a) Unsurveyed land	Annex 9	-	-
b) Properties deemed vested	Annex 9		
Land parcels		-	-
Facilities		-	-
Schools		-	-
Clinics		-	-
Hospitals		-	-
Office buildings		-	-
Dwellings		-	-
Storage facilities		-	-
Other		-	-
c) Facilities on unsurveyed land	Duration of use Annex 9	-	-
Schools		-	-
Clinics		-	-
Hospitals		-	-

Office buildings			-	-
Dwellings			-	-
Storage facilities			-	-
Other			-	-
d) Facilities on right to use land	Duration of use	<i>Annex 9</i>	-	-
Schools			-	-
Clinics			-	-
Hospitals			-	-
Office buildings			-	-
Dwellings			-	-
Storage facilities			-	-
Other			-	-
e) Agreement of custodianship		<i>Annex 9</i>	-	-
Land parcels			-	-
Facilities			-	-
Schools			-	-
Clinics			-	-
Hospitals			-	-
Office buildings			-	-
Dwellings			-	-
Storage facilities			-	-
Other			-	-

41. Principal-agent arrangements

41.1 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>		-	999
<i>Independent Development Trust (IDT) Building Libraries</i>		-	-
<i>Department of Public Works, Roads and Infrastructure</i>		1,299	-
<i>Deunice Trading (Management fee for Mapungubwe Arts festival)</i>			
Total		1,299	999

The Department has a principal - agent relationship with the Independent Development Agency for the construction , upgrading and maintenance of library buildings. The Department is the custodian of delivery

of library infrastructure projects and its budget. Management fees are paid to the agent for the performance of the work and the Department benefits by receiving infrastructure projects in the area of Library Services. The Department of Public Works, Roads and Infrastructure also assist the department with infrastructure implementation. Service Delivery Agreement (SDA) has been concluded which will govern the intergovernmental relationship between IDT, LDSAC and Limpopo Department of Public Works. The SDA spells out the following: roles and responsibility of each party and service delivery standards. All projects will be implemented upon receipt of: instruction letter to proceed and confirmation of the budget, projects site certificate and permission to occupy and build and management fees calculated in accordance with the National Treasury Instruction of 04 of 2014/15. LDSAC shall ensure timely approval and signing off of all the plans, reports and drawings necessary for the implementation of the programme and the termination date of the SDA shall be 31 March 2021. Paragraph 6 provides for the condition of termination of the SDA. Should the Principal Agent arrangement be terminated the Department shall immediately assume the IDT's rights and obligation in the programme execution, be liable for the payment of the programme creditor's invoices for services rendered up until the date of the termination, immediately take over the implementation of the project, be liable for the IDT Management fees up and until the date of termination. The department is in a principal-agent relationship with Deunice Trading CC. The latter was appointed to assist in coordinating the activities relating to the execution and marketing of Mapungubwe Arts Festival. The Service Level Agreement is for a period of three (3) years, Deunice Trading CC, execute any activity strictly by instruction of the Department.

41.2 Department acting as the agent

41.2.1 Revenue received for agency activities

	Note	2023/24 R'000	2022/23 R'000
Include a list of the entities for which the department acts as an agent and the amounts received for these agency duties			
SETA funds		237	392
Total		237	392

41.2.2 Reconciliation of funds and disbursements - Current year

	2023/24	
	Total funds received	Expenditure incurred against funds
Category of revenue or expenditure per arrangement	R'000	R'000
Total	-	-

Reconciliation of funds and disbursements - Prior year

2022/23

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

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

41.2.3 Reconciliation of carrying amount of receivables and payables - current year

Receivables

	2023/24				
	Opening balance 1 April 2024	Revenue principal is entitled to	Less: Write offs / settlements / waivers	Cash received on behalf of principal	Closing balance 31 March 2022/23
Name of principal entity	R'000	R'000	R'000	R'000	R'000
	-	-	-	-	-
Total	-	-	-	-	-

Payables

	2023/24			
	Opening balance 1 April 2023	Expenses incurred on behalf of the principal	Cash paid on behalf of the principal	Closing balance 31 March 2024
Name of principal entity	R'000	R'000	R'000	R'000
Total	-	-	-	-

Include discussion here where deemed relevant.

Reconciliation of carrying amount of receivables and payables - prior year

2022/23

	Opening balance 1 April 2022	Revenue principal is entitled to	Less: Write offs / settlements / waivers	Cash received on behalf of principal	Closing balance 31 March 2023
Name of principal entity	R'000	R'000	R'000	R'000	R'000
	-	-	-	-	-
Total	-	-	-	-	-

Payables

2022/23				
	Opening balance 1 April 2022	Expenses incurred on behalf of the principal	Cash paid on behalf of the principal	Closing balance 31 March 2023
Name of principal entity	R'000	R'000	R'000	R'000
	-	-	-	-
Total	-	-	-	-

42. Changes in accounting estimates and Changes in accounting policies

42.1 Changes in accounting estimates

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

Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
R'000	R'000	R'000

Accounting estimate change 1: Provide a description of the change in estimate

Line item 1 affected by the change

Line item 2 affected by the change

Line item 3 affected by the change

Line item 4 affected by the change

Line item 5 affected by the change

Provide a description of the estimated impact on future periods.

Value derived using the	Value derived using the	R-value impact of change in estimate
-------------------------------	-------------------------------	---

original estimate	amended 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

Provide a description of the estimated impact on future periods.

Value derived using the original estimate	Value derived using the amended estimate	R-value impact of change in estimate
R'000	R'000	R'000

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

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

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

Provide a description of the estimated impact on future periods.

42.2 Changes in accounting policies

		2022/23			
Nature of change in accounting policy	Note	Opening balance before the change (1 Apr 20XX)	Adjust- ment of opening balance	Restated opening balance after the change (1 Apr 20XX)	Restated closing balance (31 Mar 2024)
		R'000	R'000	R'000	R'000

Finance lease assets		-	-	-	-	-
Movable Tangible Capital Assets	38	-	-	-	-	-
Intangible Capital Assets	39	-	-	-	-	-
Immovable Tangible Capital Assets	40					

43. Prior period errors

43.1 Correction of prior period errors

		2022/23		
		Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000
<i>Note</i>				
Revenue: (E.g. Annual Appropriation, Departmental revenue, Aid assistance, etc.)		-	-	-
Line item 1 affected by the change		-	-	-
Line item 2 affected by the change		-	-	-
Line item 3 affected by the change		-	-	-

		2022/23		
		Amount bef error correction	Prior period error	Restated
		R'000	R'000	R'000
<i>Note</i>				
Expenditure: (E.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)		-	-	-
Line item 1 affected by the change		-	-	-
Line item 2 affected by the change		-	-	-
Line item 3 affected by the change		-	-	-
Net effect		-	-	-

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

2022/23

		Amount bef error correction	Prior period error	Restated
	Note	R'000	R'000	R'000
Assets: (E.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)				
Work in Progress	40.2	80,036	5	80,041
Computer Equipment	38.1	47,600	62	47,662
Furniture & Other equipment	38.1	20,067	24	20,091
Machinery & Other Equipment	38.1	21,415	150	21,565
Machinery& equipment	38.2	175,894	405	175,799
Immovable assets-Other Fixed Structures	40.1	33,875	105	33,980
Imovable Assets- non residential Building	40.1	267,559	(209)	267,350
Net effect		645,946	542	646,488

The above prior period errors relate to fair value departmental assets which were found on the floor during verification and disposed assets which were subsequently found on the floor. The error affecting WIP of R 5 000 relates to a furniture item that was acquired as part of infrastructure assets. The amount of 405 000 affecting Minor assets relates to plastic chairs which were previously under Consumable Hardware (R189) and Completed Infrastructure assets (R 209) which have now been reclassified to Minor assets. The adjustment amount passed against Immovable assets relates to plastic chairs that were previously included under Infrastructure expenditure in the prior year.

		2022/23		
		Amount bef error correction	Prior period error	Restated
	Note	R'000	R'000	R'000
Liabilities: (E.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)				
Arbitration Awards	35	3,843	436	4,279
Net effect		3,843	436	4,279

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

2022/23

		Amount bef error correction	Prior period error	Restated
	Note	R'000	R'000	R'000
Other: (E.g. Unauthorised expenditure, Irregular expenditure, Fruitless and wasteful expenditure, etc.)				
Irregular appointment of contractor to construct Tshaulu and Sekhukhune library	30	540	1324	1864
Work done outside the approved terms of reference Tshaulu Library	30	-	223	223
Work done outside the approved terms of reference Vleifortein Library	30	-	318	318
Net effect		540	1,865	2,405

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

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44. Inventories *(Effective from date to be determined by the Accountant-General)*

44.1 Inventories for the year ended 31 March 2022/23

	2023/24				
	Clothing and material	Farming Supplies	Fuel oil and Gas	Material and supplies	Total
	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	-	-
Add/(Less): Adjustments to prior year balances	-	-	-	-	-
Add: Additions/Purchases - Cash	-	-	-	-	-
Add: Additions/Purchases - Non-cash	-	-	-	-	-
(Less): Disposals	-	-	-	-	-
(Less): Issues	-	-	-	-	-
Add/(Less): Received current, not paid (Paid current year, received)	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
Closing balance	-	-	-	-	-

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Inventories for the year ended 31 March 2023

	2022/23				Total
	Clothing and material	Farming Supplies	Fuel oil and Gas	Material and supplies	
	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	-	-
Add/(Less): Adjustments to prior year balances	-	-	-	-	-
Add: Additions/Purchases - Cash	-	-	-	-	-
Add: Additions/Purchases - Non-cash	-	-	-	-	-
(Less): Disposals	-	-	-	-	-
(Less): Issues	-	-	-	-	-
Add/(Less): Received current, not paid	-	-	-	-	-
(Paid current year, received	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
Closing balance	-	-	-	-	-

Include discussion here where deemed relevant.

44.2 Land parcels held for human settlement

	Note	2023/24 R'000	2022/23 R'000
Opening balance		-	-

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Add/(Less): Adjustments to prior year balances	-	-
Add: Additions/Purchases – Cash	-	-
Add: Additions - Non-cash	-	-
(Less): Disposals	-	-
(Less): Issues	-	-
Add/(Less): Received current, not paid	-	-
(Paid current year, received prior year)	-	-
Add/(Less): Adjustments	-	-
Closing balance	-	-

Include discussion here where deemed relevant.

44.3 Inventories Work-in-progress

Work-in-progress for the year ended 31 March 2022/23

	2023/24			
	Opening balance	Additions during the year	(Ready for use / Suspended)	Closing balance
	R'000	R'000	R'000	R'000
Clearing	-	-	-	-
Infrastructure	-	-	-	-
Structure of houses	-	-	-	-
Adjustments	-	-	-	-
Total	-	-	-	-

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Accruals/Payables not recognised relating to Inventories WIP

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Certificates/Invoices received not paid		-	-
Clearing		-	-
Infrastructure		-	-
Structure of houses		-	-
Total		-	-

44.4 Houses ready for use

	Quantity	2023/24 R'000	Quantity	2022/23 R'000
Opening balance	-	-	-	-
Add/(Less): Adjustment to prior year balances	-	-	-	-
Add: Ready for use in current year	-	-	-	-
Less: Issued to beneficiaries	-	-	-	-
Add/(Less): Adjustments	-	-	-	-
Closing balance	-	-	-	-

45. Transfer of functions and mergers

45.1 Transfer of functions

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

Transfer of functions par .39(a)]

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45.1.1 Statement of Financial Position

Transfer of functions par .39(b), par .41(a),(b) and par .43]

	Balance before transfer date	Functions (transferred) / received	Functions (transferred) / received	Functions (transferred) / received	Balance after transfer date
		Dept name (Specify)	Dept name (Specify)	Dept name (Specify)	
Note	R'000	R'000	R'000	R'000	R'000
ASSETS	-	-	-	-	-
Current Assets	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-
Other financial assets	-	-	-	-	-
Prepayments and advances	-	-	-	-	-
Receivables	-	-	-	-	-
Loans	-	-	-	-	-
Aid assistance prepayments	-	-	-	-	-
Aid assistance receivable	-	-	-	-	-
Non-Current Assets	-	-	-	-	-
Investments	-	-	-	-	-
Prepayments and advances	-	-	-	-	-
Receivables	-	-	-	-	-
Loans	-	-	-	-	-
Other financial assets	-	-	-	-	-

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TOTAL ASSETS

-	-	-	-	-
---	---	---	---	---

LIABILITIES

Current liabilities

Voted funds to be surrendered to the Revenue Fund

-	-	-	-	-
---	---	---	---	---

Statutory Appropriation to be surrendered to the Revenue Fund

-	-	-	-	-
---	---	---	---	---

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

-	-	-	-	-
---	---	---	---	---

Bank Overdraft

-	-	-	-	-
---	---	---	---	---

Payables

-	-	-	-	-
---	---	---	---	---

Aid assistance repayable

-	-	-	-	-
---	---	---	---	---

Aid assistance unutilised

-	-	-	-	-
---	---	---	---	---

Non-Current liabilities

-	-	-	-	-
---	---	---	---	---

Payables

-	-	-	-	-
---	---	---	---	---

TOTAL LIABILITIES

-	-	-	-	-
---	---	---	---	---

NET ASSETS

-	-	-	-	-
---	---	---	---	---

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45.1.2 Notes

	Balance before transfer date	Functions (transferred) / received	Functions (transferred) / received	Functions (transferred) / received	Balance after transfer date
		Dept name (Specify)	Dept name (Specify)	Dept name (Specify)	
Note	R'000	R'000	R'000	R'000	R'000
Contingent liabilities	-	-	-	-	-
Contingent assets	-	-	-	-	-
Capital commitments	-	-	-	-	-
Accruals	-	-	-	-	-
Payables not recognised	-	-	-	-	-
Employee benefits	-	-	-	-	-
Lease commitments - Operating leases	-	-	-	-	-
Lease commitments - Finance leases	-	-	-	-	-
Lease commitments - Operating lease revenue	-	-	-	-	-
Accrued departmental revenue	-	-	-	-	-
Impairment	-	-	-	-	-
Provisions	-	-	-	-	-
Movable tangible capital assets	-	-	-	-	-
Immovable tangible capital assets	-	-	-	-	-
Intangible capital assets	-	-	-	-	-

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

[Transfer of Functions par .39(c)]

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

[Transfer of Functions par .39(d)]

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

[Transfer of Functions par .41(d)]

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

[Transfer of Functions par .40]

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45.2 Mergers

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

45.2.1 Statement of Financial Position

	Balance before merger date	Balance before merger date	Balance before merger date	Balance before merger date	Balance after transfer date
	Combining Dept (Specify)	Combining Dept (Specify)	Combining Dept (Specify)	Combining Dept (Specify)	Combined Dept (Specify)
Note	R'000	R'000	R'000	R'000	R'000

ASSETS

Current Assets

Cash and cash equivalents

Other financial assets

Prepayments and advances

Receivables

Loans

Aid assistance prepayments

Aid assistance receivable

Non-Current Assets

Investments

Prepayments and advances

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Receivables

Loans

Other financial assets

TOTAL ASSETS

LIABILITIES

Current liabilities

Voted funds to be surrendered to the Revenue Fund

Statutory Appropriation to be surrendered to the Revenue Fund

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

Bank Overdraft

Payables

Aid assistance repayable

Aid assistance unutilised

Non-Current liabilities

Payables

TOTAL LIABILITIES

NET ASSETS

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Notes

	Balance before merger date	Balance before merger date	Balance before merger date	Balance before merger date	Balance after transfer date
	Combining Dept (Specify)	Combining Dept (Specify)	Combining Dept (Specify)	Combining Dept (Specify)	Combined Dept (Specify)
Note	R'000	R'000	R'000	R'000	R'000
Contingent liabilities					
Contingent assets					
Capital commitments					
Accruals					
Payables not recognised					
Employee benefits					
Lease commitments - Operating leases					
Lease commitments - Finance leases					
Lease commitments - Operating lease revenue					
Accrued departmental revenue					
Impairment					
Provisions					
Movable tangible capital assets					
Immovable tangible capital assets					
Intangible capital assets					

Include discussion here where deemed relevant.

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

[Mergers par .35(b)]

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

[Mergers par .35(c)]

Combining departments: For each asset transferred and liability derecognised/removed, the carrying amount of the assets transferred and the liabilities derecognised/removed.

[Mergers par .41]

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

[Mergers par .39]

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46. Statement of conditional grants received

Name of grant		2023/24								2022/23		
		GRANT ALLOCATION					SPENT					
		Division of Revenue Act / Provincial grants									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		Amount spent by depart-ment	
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	
EPWP		1,960	-	(191)	-	1,769	1,769	1,769	-	100.0%	2,106	2,000
Community Library Services Grant		153,597	21,588	(8,500)	-	166,685	166,685	154,472	12,213	92.7%	157,544	126,641
Mass participation and Sport Dev. Grant		66,331	-	(4,935)	-	61,396	61,396	61,386	10	100.0%	64,978	64,803
TOTAL		221,888	21,588	(13,626)	-	229,850	229,850	217,627	12,223		224,628	193,444

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

Include discussion here where deemed relevant.

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47. Statement of conditional grants paid to the provinces

Name of Province / Grant	2023/24											2022/23	
	GRANT ALLOCATION				TRANSFER			SPENT					
	Division of Revenue Act	Roll overs	Adjust-ments	Total Available	Actual transfer	Funds withheld	Realloca-tions by National Treasury or National depart-ment	Amount received by depart-ment	Amount spent by depart-ment	Unspent funds	% of available funds spent by depart-ment	Division of Revenue Act / Provinci-al grants	Actual transfer s
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%	R'000	R'000
Summary by province													
Eastern Cape													
Free State													
Gauteng													
Kwazulu-Natal													
Limpopo													
Mpumalanga													
Northern Cape													
North West													
Western Cape													

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TOTAL

Summary by grant

TOTAL

1. [Grant name]

Eastern Cape

Free State

Gauteng

Kwazulu-Natal

Limpopo

Mpumalanga

Northern Cape

North West

Western Cape

TOTAL

2. [Grant name]

Eastern Cape

Free State

Gauteng

Kwazulu-Natal

Limpopo

Mpumalanga

Northern Cape

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North West
Western Cape

TOTAL

3. [Grant name]

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

TOTAL

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

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

Include discussion here where deemed relevant.

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National Department surrender of unspent conditional grant not approved for rollover

New

Name of Province

TOTAL

Related to conditional grants schedule of 2022/23

Amount not approved for roll overs	Amount received	Amount surrendered to National Revenue Fund	Amount still due
R'000	R'000	R'000	R'000

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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	Reallocation ns by National Treasury / National Department	DORA and other transfers	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Polokwane Municipality rates and taxes	-	-	-	-	365	-	-	-	222
Polokwane munic. Vehicle licence	-	-	-	-	33	-	-	-	28
TOTAL	-	-	-	-	398	-	-	-	250

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

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

48. Broad Based Black Economic Empowerment performance

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

49. Natural disaster or relief expenditure

	<i>Note</i>	2023/24 R'000	2022/23 R'000
Compensation of employees		-	-
Goods and services		-	146
Transfers and subsidies		-	-
Expenditure for capital assets		-	-
Other		-	-
Total	<i>Annex 11</i>	-	146

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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	Adjust-ments	Total Available	Actual transfer	Funds withheld	Re-allocations by National Treasury or National department	Amount received by department	Amount spent by department	Unspent funds	% of available funds spent by department		DORA and other transfers	Actual transfers
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	%		R'000	R'000
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

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ANNEXURE 1B

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

Departmental Account	Agency or	2023/24					2022/23	
		TRANSFER ALLOCATION				TRANSFER		
		Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget
		R'000	R'000	R'000	R'000	R'000	%	R'000
		-	-	-	-	-	-	-
TOTAL		-	-	-	-	-	-	-

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ANNEXURE 1C
STATEMENT OF TRANSFERS TO HIGHER EDUCATION INSTITUTIONS

	2023/24							2022/23	
	TRANSFER ALLOCATION				TRANSFER				
Higher Education Institution	Adjusted Budget	Roll overs	Adjustment s	Total Available	Actual transfer	Amount not transferred	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-

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ANNEXURE 1D

STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

	2023/24								2022/23	
	GRANT ALLOCATION				EXPENDITURE					
Name of public corporation / private enterprise	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of Available funds transferred	Capital	Current	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	R'000
Public Corporations										
Transfers	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Private Enterprises										
Transfers	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-
Subsidies										
Total	-	-	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-	-	-

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ANNEXURE 1E

STATEMENT OF TRANSFERS TO FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS

Foreign government / International organisation	2023/24						2022/23	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-

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ANNEXURE 1F

STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

	2023/24						2022/23	
	TRANSFER ALLOCATION				EXPENDITURE			
Non-profit institutions	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers								
Geographical Names Comm	1,000	-	-	1,000	1,000	100.0%	300	300
Moral Regeneration Movement	250	-	-	250	250	100.0%	200	200
Limpopo Sport Academy	6,526	-	-	6,526	6,526	100.0%	5,848	5,848
Limpopo Sport federation	2,351	-	-	2,351	2,351	100.0%	1,300	1,300
LIHRA	1,000	-	-	1,000	1,000	100.0%	300	-
Arts and Culture council	1,000	-	-	1,000	1,000	100.0%	300	300
Library Board	200	-	-	200	200	100.0%	200	-
Library for the Blind	500	-	-	500	500	100.0%	446	446
Archives Council	250	-	-	250	250	100.0%		
Total	13,077	-	-	13,077	13,077		8,894	8,394
Subsidies								
Total	-	-	-	-	-	-	-	-
TOTAL	13,077	-	-	13,077	13,077		8,894	8,394

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ANNEXURE 1G
STATEMENT OF TRANSFERS TO HOUSEHOLDS

Household	2023/24						2022/23	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers	-	-	-	-	-	-		
Injury on duty	-	-	-	-	1	-	1,664	1,664
Leave Gratuity	-	-	-	-	919	-		
Total	-	-	-	-	920	-	1,664	1,664
Subsidies	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	920	-	1,664	1,664

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ANNEXURE 1H
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

Name of organisation	Nature of gift, donation or sponsorship	2023/24	2022/23
		R'000	R'000
<u>Received in cash</u>			
Gifts			
		-	-
Total gifts		-	-
Donations			
		-	-
		-	-
Total donations		-	-
		-	-
Sponsorships			
		-	-
		-	-
Total sponsorships		-	-
		-	-
Subtotal - received in cash		-	-
<u>Received in kind</u>			

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Gifts	-	-
	-	-
Total gifts	-	-
Donations		
National Library of South Africa	-	51
Snowy Khosa Family Trust	-	26
Traditional Attire to MEC	-	2
National Department of Sport, Arts and Culture: Library Books	25	-
National Department of Sport, Arts and Culture: Library Books	35	-
Honourable: C S Mathabatha: Library Books	126	-
National Library of South Africa: library Books	10	-
Total donations	196	79
Sponsorships		
	-	-
Total sponsorships	-	-
Subtotal – received in kind	196	79
TOTAL GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED	196	79

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ANNEXURE 11

STATEMENT OF AID ASSISTANCE RECEIVED

Name of donor	Purpose	Opening balance	Revenue	Expenditure	Paid back on / by 31 March	Closing balance
		R'000	R'000	R'000	R'000	R'000
Aid assistance received in cash						
Subtotal						
Aid assistance received in kind						
Subtotal						
TOTAL AID ASSISTANCE RECEIVED						

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ANNEXURE 1J

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE

Nature of gift, donation or sponsorship <i>(Group major categories but list material items including name of organisation)</i>	2023/24	2022/23
	R'000	R'000
Made in kind		
Gifts		
Total gifts		
Donations		
Limpopo Department of Basic education (ICT Equipments)	224	-
Total donations	224	-
Sponsorships		
Total sponsorships		
TOTAL GIFTS, DONATIONS AND SPONSORSHIPS MADE IN KIND	224	-

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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
EPWP	-	165	282	221	176	193	186	179	186	173	8	-	1,769
Community Library Service Grant	6,390	6,132	9,450	6,253	8,790	19,435	12,782	16,515	14,494	4,682	16,715	32,834	154,472
Mass Participation and Sport Dev Grant	2,981	3,336	8,362	9,822	6,636	6,209	8,557	3,214	6,066	711	348	5,144	61,386
TOTAL	9,371	9,633	18,094	16,296	15,602	25,837	21,525	19,908	20,746	5,566	17,071	37,978	217,627

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ANNEXURE 1L

STATEMENT OF INDIRECT GRANTS BETWEEN NATIONAL DEPARTMENTS AND MUNICIPALITIES

Name of Grant	GRANT ALLOCATION				SPENT
	Division of Revenue Act	Roll overs	Adjustments	Total Available	Amount spent
	R'000	R'000	R'000	R'000	R'000
TOTAL					

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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 guaran- teed
				R'000		R'000		R'000		R'000		
				2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	Yes/No
National / Provincial Public entity												
Subtotal												
Other												
Subtotal												
TOTAL												

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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
Controlled entities									
Subtotal									
Non-controlled entities									
	Associates								
	Subtotal								
	Joint Ventures								
	Subtotal								
	Other non-controlled entities								
	Subtotal								
TOTAL									

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ANNEXURE 3A

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2022/23 - LOCAL

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2023	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2024	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2024
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor vehicles	-	-	-	-	-	-	-	-
	Subtotal	-	-	-	-	-	-	-	-
	Housing								
	Risima Housing	-	111	-	-	-	111	-	-
	Subtotal	-	111	-	-	-	111	-	-
	Other								
	Subtotal								
	TOTAL		111				111		

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ANNEXURE 3A (Continued)

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2022/23 - FOREIGN

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2024	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2022/23	Revaluation due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2022/23
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor vehicles								
	Subtotal								
	Housing								
	Subtotal								
	Other								
	Subtotal								
	TOTAL								

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ANNEXURE 3B

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2022/23

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
Claims against the department					
Mphosha Security Services- Alleged breach of contract	259	26	-	-	285
Daily Double 205 CC-Alleged Breach of Contract	3,298	353	-	-	3,651
Adelaide Nkoane Boot camp	-	100	-	-	100
Subtotal	3,557	479	-	-	4,036
Environmental liability					
	-	-	-	-	-
Subtotal	-	-	-	-	-
Other					
	-	-	-	-	-
Subtotal	-	-	-	-	-
TOTAL	3,557	479			4,036

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ANNEXURE 3B (continued)

Nature of liabilities recoverable	Details of liability and recoverability	Opening balance 1 April 2024	Movement during the year	Closing balance 31 March 2022/23
		R'000	R'000	R'000

TOTAL

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ANNEXURE 4
CLAIMS RECOVERABLE

Government entity	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	
	31/03/2022/23	31/03/2024	31/03/2022/23	31/03/2024	31/03/2022/23	31/03/2024		Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Department								
Subtotal								
Other Government Entities								
Subtotal								
TOTAL								

*** For the Cash in transit columns - Please note the following:**

- Provincial departments must only reflect receipts from departments within their province
- National departments must only reflect receipts from other national departments.

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ANNEXURE 5
INTERGOVERNMENT 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
DEPARTMENTS								
Current								
Dept of Education	-	161	-	-	-	161	-	-
Limpopo legislature	-	75	-	-	-	75	-	-
SAPS	-	50	-	-	-	50	-	-
Dept. Social Development	-	29	-	-	-	29	-	-
National Dept. of Education	-	22	-	-	-	22	-	-
Dept. of Water and Sanitation	-	-	56	-	56	-	-	-
Subtotal	-	337	56	-	56	337	-	-
Non-current								
Subtotal								

Total Departments							
OTHER GOVERNMENT ENTITIES							
Current							
Subtotal							
Non-current							
Subtotal							
Total Other Government Entities							
TOTAL INTERGOVERNMENT PAYABLES	-	337	56	-	56	337	-

*** For the Cash in transit columns - Please note the following:**

- Provincial departments must only reflect payments to departments within their province
- National departments must only reflect payments to other national departments

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ANNEXURE 6
INVENTORIES

	Clothing and material	Farming Supplies	Fuel oil and Gas	Material and supplies	Total
	R'000	R'000	R'000	R'000	R'000
Inventories for the year ended 31 March 2022/23					
Opening balance	47	-	-	1,012	1,059
Add/(Less: Adjustments to prior year balances	-	-	-	-	-
Add: Additions/Purchases - Cash	12,801	307	-	7,282	20,390
Add: Additions - Non-cash	-	-	-	-	-
(Less): Disposals	-	-	-	-	-
(Less): Issues	(12,396)	(307)	-	(8,189)	(20,892)
Add/(Less): Received current, not paid; (Paid current year, received prior year)	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
Closing balance	452	-	-	105	557

	Clothing and material	Farming Supplies	Fuel oil and Gas	Material and supplies	Total
Inventories for the year ended 31 March 2024	R'000	R'000	R'000	R'000	R'000
Opening balance	1,128	-	-	421	1,549
Add/(Less): Adjustments to prior year balances	-	-	-	-	-
Add: Additions/Purchases - Cash	10,149	-	-	4,991	15,140
Add: Additions - Non-cash	-	-	-	-	-
(Less): Disposals	-	-	-	-	-
(Less): Issues	(11,230)	-	-	(4,400)	(15,630)
Add/(Less): Received current, not paid; (Paid current year, received prior year)	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
Closing balance	47	-	-	1,012	1,059

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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
HERITAGE ASSETS				
Heritage assets				
MACHINERY AND EQUIPMENT				
Transport assets				
Computer equipment				
Furniture and office equipment				
Other machinery and equipment				
SPECIALISED MILITARY ASSETS				
Specialised military assets				
BIOLOGICAL ASSETS				
Biological assets				
BUILDINGS AND OTHER FIXED STRUCTURES	80,041	78,961	70,915	88,087
Dwellings				
Non-residential buildings	80,041	78,961	70,915	88,087
Other fixed structures				
LAND AND SUBSOIL ASSETS				
Land				
Mineral and similar non-regenerative resources				
SOFTWARE				
Software				
MASTHEADS AND PUBLISHING TITLES				
Mastheads and publishing titles				

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PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS

Patents, licences, copyright, brand names, trademarks

RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS

Recipes, formulae, prototypes, designs, models

SERVICES AND OPERATING RIGHTS

Services and operating rights

TOTAL

80,041

78,961

70,915

88,087

Include discussion here where deemed relevant.

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

HERITAGE ASSETS

Heritage assets

MACHINERY AND EQUIPMENT

Transport assets

Computer equipment

Furniture and office equipment

Other machinery and equipment

SPECIALISED MILITARY ASSETS

Specialised military assets

BIOLOGICAL ASSETS

Biological assets

BUILDINGS AND OTHER FIXED STRUCTURES

Dwellings

Non-residential buildings

Other fixed structures

51,157

5

28,879

(867)

79,174

-

-

-

-

-

51,157

5

28,879

(867)

79,174

LAND AND SUBSOIL ASSETS

Land

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Mineral and similar non-regenerative resources	
SOFTWARE	
Software	
MASTHEADS AND PUBLISHING TITLES	
Mastheads and publishing titles	
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS	
Patents, licences, copyright, brand names, trademarks	
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS	
Recipes, formulae, prototypes, designs, models	
SERVICES AND OPERATING RIGHTS	
Services and operating rights	
TOTAL	<div>51,157</div> <div>5</div> <div>28,879</div> <div>(867)</div> <div>79,174</div>

Work in progress consist of expenditure for projects which are still under construction only. Upgrading of existing structures and additions to capitalised projects are added directly to completed buildings. An amount of R867,063.85 has been removed from Capital Work in Progress as it relates to some work that was redone at Tshaulu, Vleifontein and Sekhukhune Libraries owing to the passage of time between the termination of contractors and appointment of new contractors. The value of R867 000.00 previous included as part of opening balance for WIP relating to Tshaulu, Vleifontein and Sekhukhune libraries has been impaired due to passage of time.

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ANNEXURE 8A
INTERENTITY ADVANCES PAID (Note 13)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2024	31/03/2024	31/03/2024	31/03/2024	31/03/2024	31/03/2024
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Subtotal						
PROVINCIAL DEPARTMENTS						
PUBLIC ENTITIES						
Subtotal						
OTHER ENTITIES						
Subtotal						
TOTAL						

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ANNEXURE 8B

INTERENTITY ADVANCES RECEIVED (Note 21 AND Note 22)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2024	31/03/2024	2024	31/03/2024	31/03/2024	31/03/2024
	R'000	R'000	R'000	R'000	R'000	R'000
NATIONAL DEPARTMENTS						
Current						
National Dept. Of Sport and Recreation	8,208				8,208	
Subtotal	8,208				8,208	
Non-current						
Subtotal						
PROVINCIAL DEPARTMENTS						
Current						
Subtotal						
Non-current						
Subtotal						
PUBLIC ENTITIES						

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Current

Subtotal

Non-current

Subtotal

OTHER ENTITIES

Current

Subtotal

Non-current

Subtotal

TOTAL

8,208

8,208

Current

8,208

8,208

Non-current

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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.*

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ANNEXURE 10

DEPARTMENT OF HUMAN SETTLEMENTS HOUSING RELATED EXPENDITURE CLASSIFICATION

[Human Settlements Departments: Transition Guide on Classification of Expenditure]

	Note	2023/24 R'000	2022/23 R'000
Inventories			
<i>List the items for correct expenditure</i>			
Subtotal			
Expenditure for capital assets			
<i>List the items for correct expenditure</i>			
Subtotal			
Transfers and subsidies			
<i>List the items for correct expenditure</i>			
Subtotal			
TOTAL			

Capital commitments

[Provisions and Contingents par .64, .65 and .66]

	Note	2023/24 R'000	2022/23 R'000
Buildings and other fixed structures			
Heritage assets			
Machinery and equipment			
Specialised military assets			
Land and subsoil assets			
Biological assets			
Intangible assets			
Total			

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ANNEXURE 11
NATURAL DISASTER OR RELIEF EXPENDITURE

Per quarter and in total

Expenditure per economic classification	2023/24					2022/23
	Q1	Q2	Q3	Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of employees						
Goods and services	-	-	-	-	-	146
<i>List all applicable SCOA level 4 items</i>						
Advertising	-	-	-	-	-	-
Minor assets	-	-	-	-	-	-
Consumables supplies	-	-	-	-	-	12
Property Payments	-	-	-	-	-	134
Travel and subsistence	-	-	-	-	-	-
Operating payments	-	-	-	-	-	-
Venue and facilities	-	-	-	-	-	-
Transfers and subsidies						
<i>List all applicable SCOA level 4 items</i>						
Expenditure for capital assets						
<i>List all applicable SCOA level 4 items</i>						
Other expenditure not listed above						
<i>List all applicable SCOA level 4 items</i>						
TOTAL NATURAL DISASTER OR RELIEF EXPENDITURE	-	-	-	-	-	146

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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 R'000	Balance outstanding as at 31 March 2024 R'000	Total amount prepaid /advanced in the current year R'000	Less: goods, services or capital assets received in the current year R'000	Add/Less: Other R'000	Balance outstanding as at 31 March 2022/23 R'000
Prepayments									
Total prepayments									
Advances									
Total advances									
TOTAL PREPAYMENTS AND ADVANCES									

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