



LIMPOPO

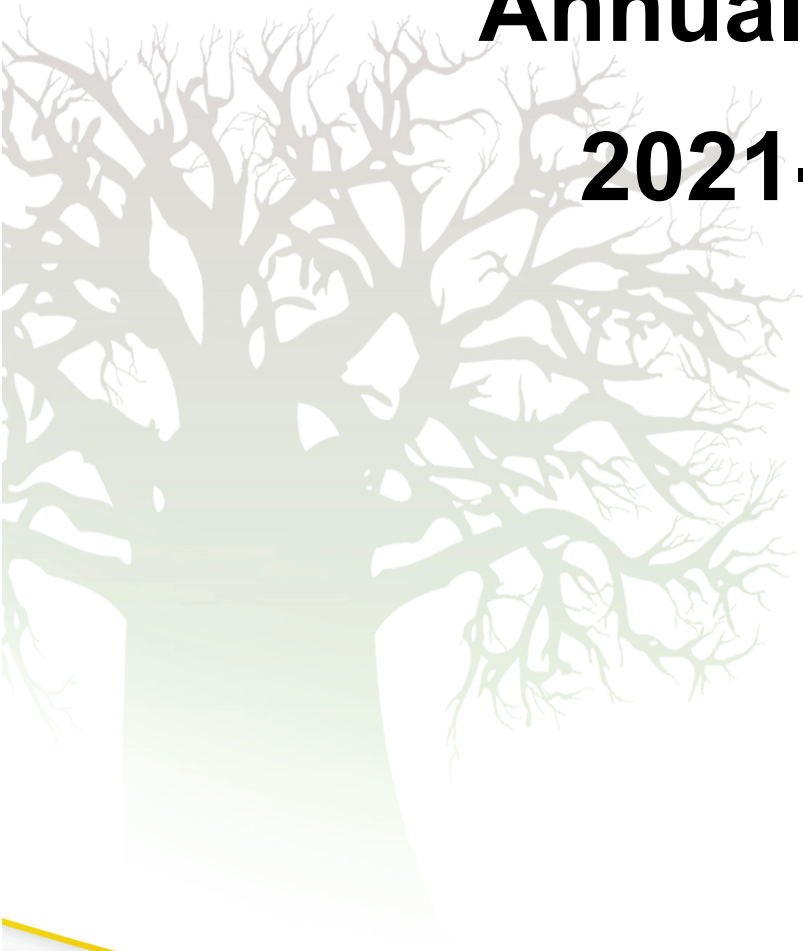
PROVINCIAL GOVERNMENT

REPUBLIC OF SOUTH AFRICA

**DEPARTMENT OF
SPORT, ARTS AND CULTURE**

Annual Report

2021-2022



**Department of Sport, Arts and Culture
Province of Limpopo
VOTE NO. 10**

ANNUAL REPORT

2021/2022 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
AO	Accounting Officer
AC	Audit Committee
AET	Adult Education and Training
APP	Annual Performance Plan
BAS	Basic Accounting System
BAUD	Barcoded Asset Audit
BBBEE	Broad Based Black Economic Empowerment
CAE	Chief Audit Executive
CAC	Cluster Audit Committee
CFO	Chief Financial Officer
COVID-19	Coronavirus Disease 2019
COGHSTA	Co-operative Governance, Human Settlement and Traditional Affairs
COMFESA	Choral Music Federation of South Africa
DPWRI	Department of Public Works, Roads, and Infrastructure (DPWRI)
DORA	Division of Revenue Act
DRP	Disaster Recovery Plan
DSAC	Department of Sport, Arts and Culture

EAP	Employee Assistance Programme
EU	European Union
EPWP	Expanded Public Works Programme
EXCO	Executive Council
FY	Financial Year
GBV	Gender Based Violence
GNC	Geographic Name Committee
HDI	Historically Disadvantaged Individuals
HCT	HIV Counselling and testing
HIV/AIDS	Human Immunodeficiency Virus, Acquired Immune Deficiency Syndrome
HIV	Human Immunodeficiency Virus
HOD	Head of Department
HRM	Human Resource Management
HOD	Head of Department
ICT	Information Communication Technology
IDT	Independent Development Trust
SIAS	Internal Audit Services
LACC	Limpopo Arts and Culture Council
LEDET	Department of Economic Development, Environment and Tourism

LIHRA	Limpopo Heritage Resource Authority
LIS	Library Information Services
LPT	Limpopo Provincial Treasury
MEC	Member of the Executive Council
MINMEC	Minister and Members of Executive Council
MPP	Mass Participation Programme
MRM	Moral Regeneration Movement
MEC	Member of Executive Council
MPSA	Minister of Public Service and Administration
MTEF	Medium Term Expenditure Framework
MTSF	Medium Term Strategic Framework
NDSAC	National Department of Sport, Arts and Culture
NGO	Non-Governmental Organization
NDP	National Development Plan
OHS	Occupational Health and Safety
PFMA	Public Finance Management Act, Act 1 of 1999
PAG	Provincial Accountant General's
PANSALB	Pan South African Language Board
PLC	Provincial Language Council
PMDS	Performance Management Development System

PPP	Public Private Partnership
PPPFA	Preferential Procurement Policy Framework Act
PFMA	Public Finance Management Act
RWOPS	Remunerative Work outside Public Service
SMME	Small Medium and Micro Enterprises
SMS	Senior Management Service
SCM	Supply Chain Management
SATMA	South African Traditional Music Awards
SITA	State Information Technology Agency
SDIP	Service Delivery Improvement Plan
SDGs	Sustainable Development Goals
SABINET	South African Bibliographic and Information Network
SALGA	South Africa Local Government Association
SAGNC	South African Geographical Names Council
SARS	South African Revenue Services
SASA	South African Sport Association
SCOPA	Standing Committee on Public Accounts
SITA	State Information Technology Agency
SOPA	State of the Province Address

SLA	Service Level Agreement
SLIMS	SITA Library Information Management System
TETA	Transport Education and Training Authority
TR	Treasury Regulations
UNESCO	United Nations Educational, Scientific and Cultural Organization





Thandi Moraka

Member of the Executive Committee

3. FOREWORD BY THE MEC

This year we celebrated 28 years of democracy under the theme “**Valuing our Freedom under difficult times**”. Since 1994, we have moved from an oppressive society to one which values human rights for all through advancing human development and restoring human dignity. Our vibrant democracy is anchored by the constitution which guarantees equal rights for all.

We are also guided by the National Development Plan (NDP) which aims to eliminate poverty and reduce inequality by 2030. According to the plan, South Africa can realise these goals by drawing on the energies of its people, growing an inclusive economy, building capabilities, enhancing the capacity of the state, and promoting leadership and partnerships throughout society.

The Limpopo Development Plan emphasises the critical role that Sport, Arts and Culture play in promoting wellness and social cohesion, together with the major benefits accrued to both the education and health sectors. The significant role of arts and sport in fostering nation building and promoting social cohesion is also acknowledged as this is surmised from the belief that people who play together can live together in harmony and peace.

The department has set a five - year target of achieving clean audit opinion. In the previous financial year, the department achieved unqualified audit opinion for the second time in succession. We commit to strive to improve good governance and internal control systems in our environment in the next coming financial years.

The Corona Virus has continued to have a negative impact on the sport and creative industry due to various restrictions emanating from well-established and researched alert levels as advised by the National Command Council. This has impacted on athletes and artists as they were unable to sustain their livelihoods due to inability to generate income.

The department will continuously support sports federations activities to be accessible in the grass-root areas, wards in local municipality to facilitate coaching, talent identification and administration.

The flagship festival (Mapungubwe Arts and Cultural Festival) was not held in 2021 due to the devastating COVID-19 and restrictions on mass public gatherings. The department will continue to host Mapungubwe Arts and Cultural Festival in the coming financial year which will be a relief to most of our artists and the same time help foster social cohesion and nation building to the citizens of Limpopo Province.

The department will continue over the Medium-Term Expenditure Framework (MTEF) to invest in technology (virtual platforms) to roll out some key events as part of service delivery to the citizens of Limpopo province. The department will continue to be innovative, improve the financial control, ensure prudent financial management and take appropriate consequence management where necessary.

Finally, word of appreciation goes to the HOD, executive and senior management of the department for continuously working tirelessly in the improvement of the performance of the department. I would also like to appreciate the collective work done by our officials in the department, in an endeavor to serve our communities with the level of commitment and dedication. We commit to sustain this audit opinion and improve to a clean audit in the coming financial years. Words of appreciation also go to prudent men and women in the portfolio committee of sport, as led by Hon Caroline Mahasela and her team, our Audit Committee, Auditor General, SCOPA Chairperson and members on the rigorous oversight work performed in this department.



Ms. Thandi Moraka
MEC of the Department of Sport, Arts and Culture
Date: 31 May 2022

4. REPORT OF THE ACCOUNTING OFFICER



Ms Ramokgopa M.D
Head of Department

The Annual Report provide feedback on the Department Annual Performance for the 2021/22 financial year. A total of forty-seven (47) performance targets were set to be achieved however only 35 were fully achieved which translates to 74% of Departmental target achievement.

The Department managed to spend 90% of the allocated budget for the 2021/22 financial year, despite challenges experiences in the cancellation of most activities to observe the COVID-19 regulations during the alert levels in the first two quarters of the financial year.

In an endeavour to foster social cohesion and promote Nation building, the Department commemorated the three (3) National Days i.e., Freedom Day, Africa Day and Heritage Day through virtual platforms to contribute towards the curbing of the spread of the COVID-19 pandemic.

The Department further conducted eight (8) community dialogues/ conversations to foster social cohesion and nation building as planned. The community social cohesion dialogues included dialogues on Gender Based Violence (GBV), xenophobia, tribalism, and COVID-19 pandemic. The Department contributed towards economic recovery plan through the implementation of seven (7) projects to support the creative industry. The Department further hosted Kuluma Vukanyi event, Marula district extravaganzas and community arts and cultural programme through which artists were provided with capacity building, promoted, and supported through life performance.

In order to contribute towards the preservation and promotion of the heritage landscape in the Province, the Department is in a process of upgrading Schoemansdal museum which will enable the province to preserve its history and heritage. The feasibility studies for Tjate, Tshitangadzimeni and University of Limpopo have been completed and approval is awaited from both National Heritage Council and National Department of Sport, Arts and Culture so that the development of stage two and three phases commence.

Language service was able to conduct seven (7) multilingualism awareness campaigns and achieve 100% on the translation of 58 documents to other languages. In a quest to increase the access to library and information services, the Department has maintained 7 libraries and reached practical completion of 3 libraries which commenced in 2018. The construction of four (4) new libraries was delayed as only planning stage was completed and advertisement of the bid to appoint contractors was done before the end of the financial year.

In increasing the number of people actively participating in organised sport and active recreation, the Department was able to reach 27 054 athletes after the relaxation of the COVID-19 restrictions.

The Department also developed and effectively implemented the Audit Action Plan to address prior year audit findings and to improve governance. The department developed an implementation plan to address the audit findings in order to improve compliance with supply chain prescripts. Sixteen (16) audit findings of 2020/21 financial year were successfully implemented.

- **Overview of the financial results of the Department**

- Departmental receipts

Departmental receipts	2021/22			2020/21		
	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 licence	-	-	-	-	-	-
-Motor vehicle license	-	-	-	-	-	-
Sale of goods and services other than capital assets	272	322	(50)	291	285	6
Transfer received	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-
Interests, dividends and rent on land	-	-	-	-	-	-
Sales of capital	200	557	(357)	200	-	200

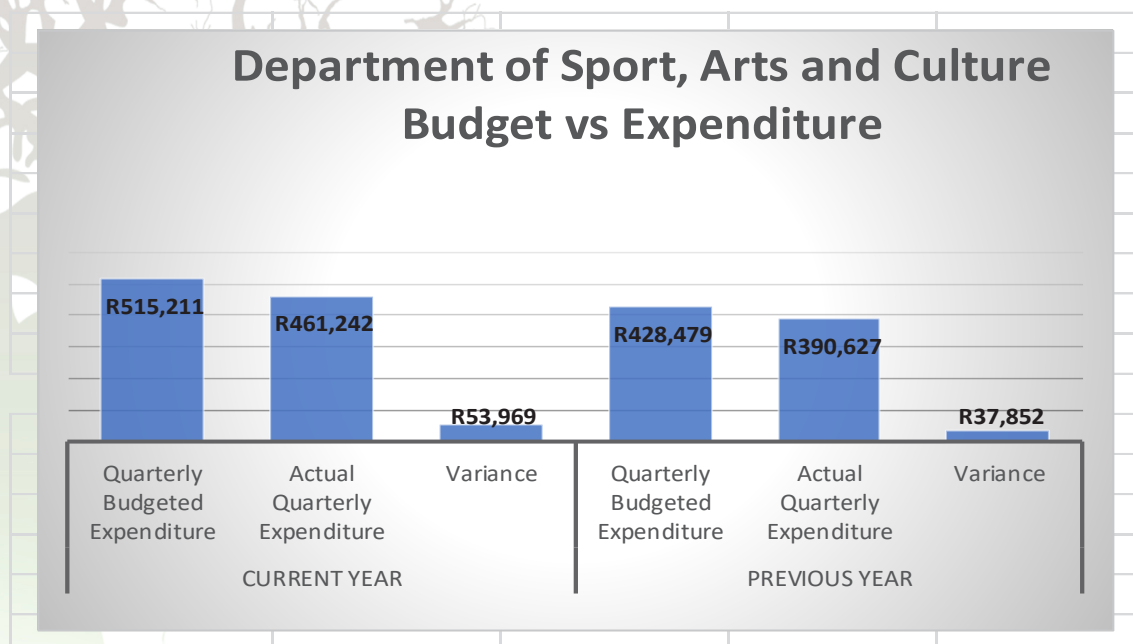
assets						
Financial transactions in assets and liabilities	110	95	15	121	101	20
Total	582	974	(392)	612	386	226

The budgeted revenue was largely surpassed due to a successful public auction conducted in 2021/22 financial year. The Department sold redundant and obsolete assets through a public auction in the fourth quarter, consequently the targeted revenue was surpassed by R392,000 in the current financial year.

There are two types of revenue tariffs in the province which are global and Departmental tariffs. They are both subjected to annual approval by the Provincial Treasury. Revenue tariffs are determined in conjunction with Provincial Treasury.

There is no different policy on revenue tariffs, except for the Provincial Transversal Policy. There are no exceptions on goods and services provided by the Department and no debts were written off in 2021/22 financial year.

The Department is in the process of constructing Schoemansdal Museum in Makhado Municipality, once completed the museum is expected to be an additional source of revenue in future years.



As depicted on the above graph, the Department underspent the allocated budget by an aggregate of R53.969 million.

The causes of under expenditure can be summarised as follows:

Administration

Administration programme which comprises the Office of the MEC, Office of the HOD and Corporate Services spent 99.9% of the allocated budget of R175.169 million. Administration did not materially underspend the budget.

Cultural Affairs

Cultural Affairs spent R70.084 million of the allocated budget of R80.228 which translates to 87.4%. The main cause of under expenditure in this programme relates to R9.611 million under expenditure on the Provincial Theatre (Payments for capital assets) due to delays by the Implementing Agent in completing the stage three (3) designs. The revised date for completion of stage three (3) designs is anticipated to be end June 2022.

Library and Archives Services

The programme spent 79% of the allocated budget, resulting to accumulated under expenditure of R37.603 million.

The under expenditure was mainly under the Community Library Services Conditional Grant due to delays in commencing with construction for the four new libraries (Tshaulu, Sekhukhune (Makhuduthamaga), Botshabelo and Vleifontein). The Department of Public Works and Roads Infrastructure is implementing these projects on behalf of the Department. The procurement process as at end March 2022 was at bid evaluation stage.

Goods and Services allocation also underspent the allocated budget by R10.142 million as some of the delivered goods and services could only be paid in April 2022.

Furthermore, the Compensation of Employees allocation underspent the budget by R9.545 million due to vacant posts under community library services grant. The process of finalising the organisational structure is at an advanced stage, which will be followed by a recruitment process to fill all funded posts.

Sport and Recreation

Sport and Recreation programme spent 92.6% of the adjusted budget of R80.607 million. The under expenditure was predominately under Mass Participation and Sport Development Grant. R6.001 million of the allocated budget could not be spent since

School Sport programmes were suspended in quarter one and two as a result of COVID-19 restrictions and vacant positions which were advertised during the fourth quarter of the year.

➤ **Virements/roll overs**

The following virements were requested and approved:

Within programmes but different economic classifications:

From			To		
Programme	Economic Classification	Virement R'000	Programme	Economic Classification	Virement R'000
Administration	Goods and Services	550	Administration	Compensation of Employees	550
Cultural Affairs	Payments for Capital Assets	150	Cultural Affairs	Goods and Services	150
Library and Archives	Compensation of Employees	11	Library and Archives	Transfers and subsidies	11
Sport and Recreation	Compensation of Employees	21	Sport and Recreation	Transfers and subsidies	21
Total		732			732

Across programmes but same economic classifications:

From			To		
Programme	Economic Classification	Virement R'000	Programme	Economic Classification	Virement R'000
Cultural Affairs	Compensation of Employees	330	Administration	Compensation of Employees	1 755

From			To		
Programme	Economic Classification	Virement R'000	Programme	Economic Classification	Virement R'000
Sport and Recreation	Compensation of Employees	1 425			
Administration	Transfers and subsidies	31	Sport and Recreation	Transfers and subsidies	31
Total		1 786			786

The Department has identified savings amounting to R2.518 million under various programmes to cover for budget pressures.

The year-end shifts and virements to clear over/under expenditure within the programmes, projects and items were all approved by the Provincial Treasury.

Rollovers

A rollover amount of **R6.830** million was requested and approved as follows:

R3.330 million has been rolled over for Community Library Service Grant to fund the completion of maintenance and repairs of libraries (Sekhukhune District, Haenetzburg, Tzaneen, Modimolle, Mogalakwena, Mahwelereng, Babirwa, Saselemani, Nzhelele, Thulamela, Mukondeni, Muyexe, Makhuvha, Soetfontein, Metz, Vlakfontein, Capricorn District Library, Seshego and Musina-Nancefield libraries).

R3.500 million for the construction of four (4) new libraries (Runnymede, Seleteng, Mavalani and Mulamula (Dumela)).

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

Unauthorised Expenditure

There was no unauthorised expenditure at the end of the financial year. The Department efficiently monitored and controlled its spending patterns to ensure the anticipation of unauthorised expenditure.

Fruitless and wasteful Expenditure

No new fruitless and wasteful expenditure was incurred in the year under review.

Irregular Expenditure

The procurement of goods and services within the Department is governed by Section 217 of the Constitution of the Republic of South Africa, Transversal Supply Chain Management Policy and SCM Instruction Notes issued by National Treasury from time to time.

No new irregular expenditure was incurred in the current financial year. The closing balance of the Departmental irregular expenditure balance reduced from R51.464 million to R34.213 million. A total amount of R17.250 million was condoned by the Provincial Treasury in the month of March 2022.

Strategic focus over the short to medium term period

The Department focus over the medium term is on enhancing Corporate Governance through improvement of internal controls and filling of key positions at SMS level. The Department will continue to promote access to arts and culture through implementation of creative industry and social cohesion strategies in collaboration with key stakeholders. The Department planned to build eight (8) libraries and has thus far managed to complete three (3) libraries. Our focus will be on construction of the remaining libraries as planned to ensure access to library and information services.

Through the Mass Participation and Sport Development Grant the Department will increase mobilisation efforts to ensure increased participation in sport, arts, culture, and recreation activities.

There is a need to further strengthen collaboration with Statutory and Non-statutory bodies and other stakeholders. This remains a priority to enable the department to improve on its performance in advancing the diverse socially cohesive society.

The project management capacity needs to be improved to make sure all programmes align their plans according to the timeframes developed and to improve expenditure patterns. The monitoring of the infrastructure implementing agents is crucial to improve turn around time on the delivery of Infrastructure projects in improving provision of accessible services to our communities.

Public Private Partnerships

The Department does not have Public Private Partnership (PPP) in operation.

Discontinued activities / activities to be discontinued

No activities were discontinued by the Department during the current financial year. The annual Mapungubwe Flagship Arts Festival could not be held due to COVID-19 restrictions. As a result, the Department lost revenue of approximately R2 million from gate takings.

New or proposed activities

No new activities that were introduced during the year under review, other than the proposal to construct four (4) new libraries that is Tshaulu, Sekhukhune (Makhuduthamaga), Botshabelo Vleifontein. The designs for the above-mentioned libraries were completed during the year under review, and constructions is expected to commence in quarter two of 2022/23 financial year.

Supply chain management

No unsolicited bid proposals were concluded in the year under review.

The Procurement of goods and services within the Department is governed by Section 217 of the Constitution of the Republic of South Africa, Transversal Supply Chain Management Policy and SCM Instruction Notes issued by National Treasury from time to time.

The Department has 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 weekly basis.

With the improvements in the control environment especially within Supply Chain Management, the Department has not incurred any new irregular expenditure. All efforts have been put towards addressing the opening balances (old irregular expenditure balances).

The landmark Constitutional Court ruling that declared the 2017 Preferential Procurement Regulations invalid, slowdown procurement activities and expenditure in February and March 2022. Although the Department advanced a request for exemption from National Treasury in terms of PPPFA 5 of 2000, the responses only came towards the end of the financial year as such the Department was unable to continue with procurement processes.

With these new developments, the Department has also embarked on a process of developing its own Supply Chain Management policy.

Gifts and Donations received in kind from non-related parties

The Department did not get any gifts and/or donations in kind or cash in the year under review.

Exemptions and deviations received from the National Treasury

The Department advanced a request for exemption from National Treasury in terms of PPPFA 5 of 2000, the response only came towards the end of March 2022, and the Department was unable to proceed with the procurement process for additional library materials due to time constraints.

Events after the reporting date

None

Other

None

Acknowledgement/s or Appreciation

I would like to extend sincere words of appreciation to the Portfolio Committee for the oversight on the performance of the Department, 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, the Sports Confederation for their support in delivering a healthy and active citizenry in Limpopo, the Limpopo Resource and Heritage Authority and other statutory and non-statutory bodies who are key in the creative industry of the Province as well as

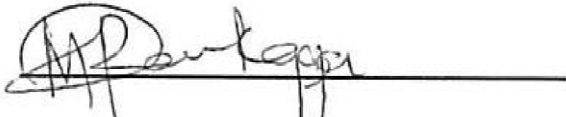
partners in others government spheres and civil society at large.

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

Conclusion

This report presents an account of the Department 's activities and utilisation of resources for the 2021/22 financial year.

Approval and sign off



Ms Ramokgopa M.D
Accounting Officer
Department of Sport, Arts and Culture
Date: 31 May 2022

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 E) 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 2022.

Yours faithfully



Ms Ramokgopa M.D

Accounting Officer

Date: 31 May 2022

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 of Sport, Arts and Culture has been assigned the powers and functions to develop and implement provincial policies and programmes regarding cultural affairs,

sport and recreation in the province. The Department of Sport, Arts and Culture has been assigned the powers and functions to develop and implement provincial policies and programmes regarding cultural affairs, sport, and recreation in the province.

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	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. 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.

Act	Purpose
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 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

Act	Purpose
	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 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 safe guard and protect the physical well-being and safety of persons and property at sports, recreational, religious, cultural, exhibitional, organizational 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

Act	Purpose
	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 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 writing an application to host international sport and recreation events where applicable.</p>
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	<p>“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.</p> <p>“Agenda 2063 to amongst others realised “An Africa with a strong cultural identity, common heritage, shared values and ethics”.</p>
The United Nations (UN) Sustainable development	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

Policy	Purpose
goals	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.
National Development Plan	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.
MTSF	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

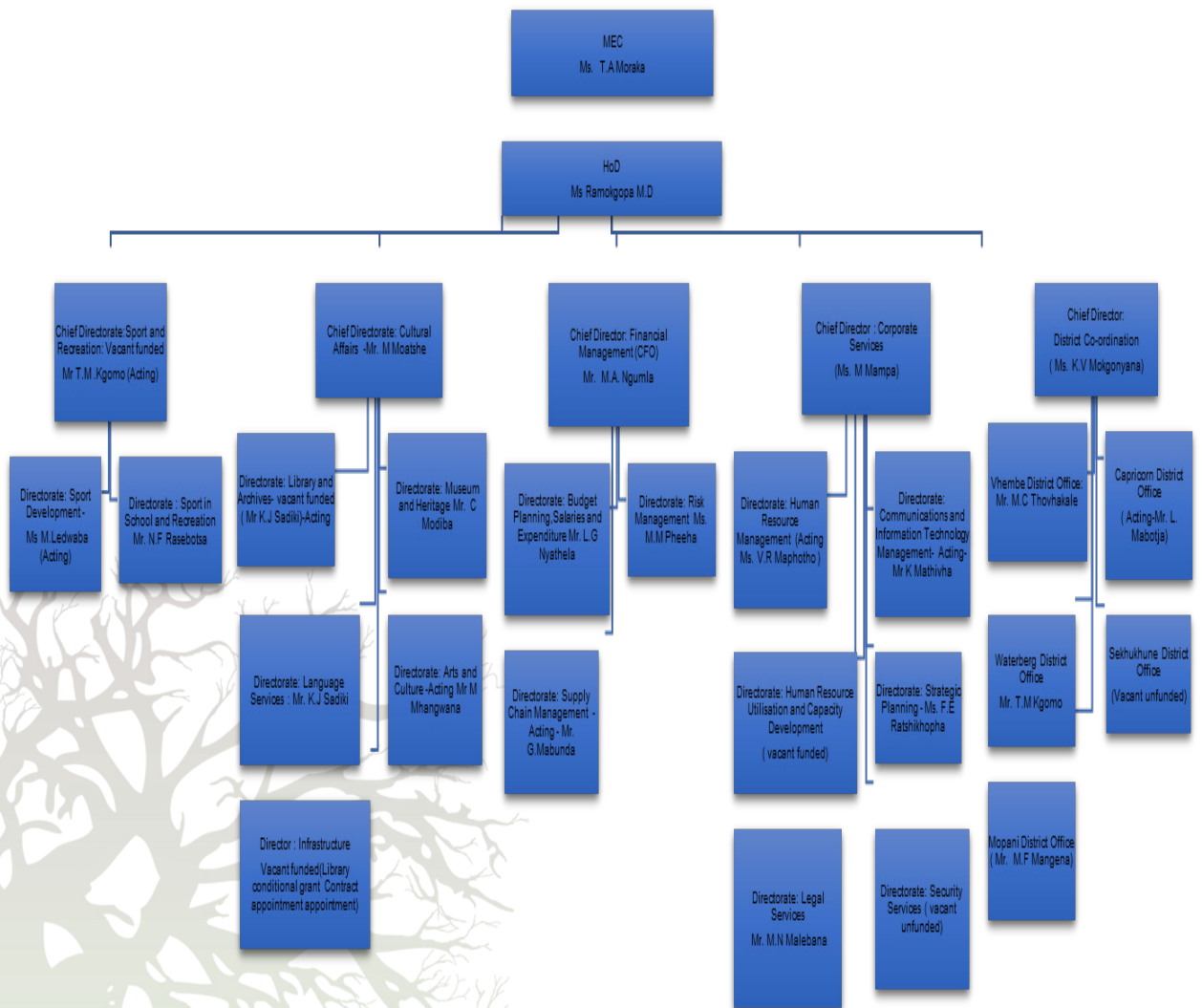
Policy	Purpose
	<p>growth and Improved Adolescent Sexual and Reproductive Health and Rights. The Department contributes directly to outcome on Broad-based knowledge about and support for a set of values shared by all South Africans including the values contained in the Constitution, Accelerated inclusive economic growth.</p>
<p>White Paper on Arts Culture and Heritage services, 4 June 1996</p>	<p>This White Paper seeks to promote arts, culture, heritage and literature in their own right, as significant and valuable areas of social and human endeavor 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.</p>
<p>The White Paper on Sport and Recreation for the Republic of South Africa, 2013</p>	<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</p>

Policy	Purpose
	<p>are charged with the responsibility of promulgating legislation that provides norms and standards at local 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.</p>
National Sport and Recreation Plan (NSRP)	<p>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.</p>
National Language Policy Framework	<p>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</p>
State of the Nation Address, State of the Province address, and budget speeches and	<p>The Strategic Plan has considered the ruling party manifesto, State of the Province Address and State of he Province Address (SOPA) and the budget speeches made by the Minister and MEC as well as</p>

Policy	Purpose
pronouncements	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 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 official 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 Culture Sector provide an opportunity to utilise

Policy	Purpose
	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).	<p>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</p> <ul style="list-style-type: none"> • 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 provides 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 statutory body	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

Name of statutory body	Legislative Mandate	Financial Relationship	Nature of Operations
			these.
Limpopo Language Committee	PANSALB Language Act 59 of 1995	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
Library 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
Limpopo Geographic Names	South African geographical Names Act	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

Name of statutory body	Legislative Mandate	Financial Relationship	Nature of Operations
Committee	118 Of 1998	activities	<p>names under their jurisdiction.</p> <ul style="list-style-type: none"> • 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 Archives Council	Provincial Archive Services Act, No.5 of 2001	Financial support for collection, management and preservation of archival records with enduring value	<ul style="list-style-type: none"> • Provides for proper management and care of the records of governmental bodies; the preservation and use of archival heritage.
Limpopo Archives Council	Provincial Archive	Financial support for collection, management, and preservation of Archival records with enduring value.	<ul style="list-style-type: none"> • Provides for proper management and care of the records of Government bodies, the preservation and use of archival heritage.
Moral Regeneration Committee	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

Name of statutory body	Legislative Mandate	Financial Relationship	Nature of Operations
			partnerships 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 210 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

The Department plays a critical role in celebrating and commemorating national days that are inclusive and contribute to social cohesion and nation building. The Department has been hosting national significant days (Freedom Day, Heritage Day, Africa Day) and implementing flagship programmes including (Mapungubwe arts festival, Kuluma Vukanyi and Marula cultural festival).

Due to COVID-19 regulations all the national days of the 2021/22 financial year were hosted as virtual experiences to curb the spread of Covid-19. This virtual celebration of the National Significant days embodied a much crucial approach that incorporated the use and understanding of the 4IR mechanisms to reach a wider audience and share a Limpopo experience with the rest of the world. The audio visuals during the celebrations were televised and streamed live for audience reach.

Mapungubwe Arts Festival was not hosted due to COVID-19 restrictions, however, Kuluma Vukanyi and Marula District build up extravaganza were hosted in the fourth quarter. Artists showcased their unique talents and unique cultures in each district.

The Department coordinated implementation of the Community Arts Centre projects in all the districts. The project was initiated by the National Department to resuscitate arts and culture in all districts. The project was implemented by the LACC through funding provided by the National Department of Sport, Arts and Culture. The identified centers to implement the project were Lekgoleli Art Centre, Tsimanyana Community Art Centre, Makubenjalo Community Art Centre, Bunch Community Art Centre, and Thulamela Art Centre. The communities identified were as per Signed SLA between the NDSAC and LACC. Activities as per agreement included Poetry performance, Cultural dances and performance, Drama and Theatre, modern Dance, Instrumental artists, Fashion ad design, Craft exhibitions, Film and Video, DJ music performances and Comedy. Various stakeholders were also partners during the implementation of the project.

1 523 practitioners were trained during the year. The Department while providing support to Creative Industries, enable promotion of 2 677 artists during implementation of various sport, arts and culture events. The Department was able to train more practitioners and promote more artists due to implementation of the Community Arts Centre projects and Marula Build up events.

The province is beneficiary to Artists in Schools (AiS) Project, which is a National Project implemented in all the provinces. The project is catalyst for socio-economic transformation of the communities and participating and schools and promote Social Cohesion and Nation Building. Limpopo. 40 artists were recruited and participated in the project in 2021/22 financial. The Department going forward will strive to enhance coordination and communication between National and Provincial DSAC on the implementation of national programmes in the province including Artists in schools projects.

Through an injection of funds from provincial Treasury the Department is currently executing a major infrastructure project at Schoemansdal Museum. The construction progress is 71%. To date special foundations were applied due to clay conditions, walls have been built and the roof has been provided. The outer walls have been cladded with stone from the area, and water drainage channels has been constructed. The guard house has been renovated.

The Department as part of its contribution to job creation has appointed 55 EPWP workers, 15 at Schoemansdal Museum, 15 at Muti wa VaTsonga and 15 for Dzata Museum and 10 for Head Office asset management. The EPWP workers are assisting with Museum maintenance work in the three Departmental Museums and in Asset Management.

Flag campaigns were held in all the 5 Districts of the Province. In Waterberg district, the campaigns were held at Mampatile primary, Kgabele, Dikubu, Lekkerbreek and Dagbreek primary schools from the 3-9 of February 2022 and in Capricorn District they were held at Alldays, Mangwato, Dr Dickson Mphahlele, Mutle Primary school, Rev. M.P Malatjie and Malema 2 Primary schools between the 9-11 March 2022. In Sekhukhune District they were held in Letebele Senior Secondary school. In Mopani district the schools that participated in the campaigns were, Sekgalabjana, Leakhale and Hlovani schools. In Vhembe District, they were implemented in Vari Primary, Nyatema Primary, Tshishonga, Khalilali primamiries and Xinunwa and Renaissance High schools. Each school was provided with flags and books. In Sekhukhune district, the campaign was held in one school due to inadequate budget to implement the project. Insufficient Flags presented a challenge during implementation of the campaigns. The Department will acquire more flags and integrated approach to implementation within the department.

The Department is in the process of developing three sites associated with the National Liberation Heritage Route, which is a national project. These sites are the University of Limpopo, Tjate and Tshitangadzimeni. The review of three (3) feasibility studies was completed and presented to National at a workshop in February 2022. All studies were deemed to be conducted satisfactory. The study proposed a memorial park at Tshitangadzimeni which will be a focal point for the celebration of the liberation struggle in the northern part of Limpopo Province. University of Limpopo feasibility study recommended Development of a Tiro Memorial Garden, Trafalgar Square, Digital Repository, Tiro Memorial Lekgotla and a digital heritage portal at University of Limpopo and for Tjate heritage site a development of an integrated educational, cultural and heritage experience precinct.

Language Services planned to promote the indigenous languages which historically were disadvantaged through implementation of multilingualism promotion campaigns and translation and editing of official documents into officials' languages of the province. Seven (7) multilingualism campaigns were hosted as planned. The Department received a total of 58 documents for translation and editing and or proof reading. All the documents received were attended to during the quarter as planned.

The General Conference of UNESCO declared 21 February as International Language Day. The Department as a way of promoting linguistic and cultural diversity through promotion of multilingualism hosted Literary Awards and International Mother-Tongue Day celebration under the theme: using technology for multilingual learning: Challenges and opportunities. Sixteen (16) winners were awarded trophies and monetary prizes.

2.1.2 Programme 3: Library and Archives Services

The Department is continuing with the construction of 4 libraries at Runnymede, Mavalani, Seleteng and Mulamula communities with IDT as implementing Agent. The project scope comprises the construction of New Community Libraries, including guard houses, envirolloos, conservancy tanks, fencing and roadworks. The Construction progress for the four libraries is as follows:

- Seleteng: Practical completion
- Runnymede: Practical completion.
- Mavalani: Practical completion
- Mulamula:65%

Construction at Mulamula is lagging due to community disputes by other members of the community regarding the location of the site. The construction activities are expected to resume from 4 April 2022. The Department will be to officially opening the three libraries, namely: Seleteng, Mavalani and Runnymede in 2022/23 financial year.

In the previous financial year, the Department through Public Works was able appoint consultants for the planning process of the construction of the four new libraries, namely: Botshabelo, Sekhukhune (Makhuduthamaga), Vleifontein and Tshaulu. Planning and design of four (4) new libraries has been completed. Tender was advertised during the fourth quarter of the year and contractors will be appointed in early in 2022.

The Department is implementing the Provincial Theatre project with the support of the Department of Public Works, Roads, and Infrastructure. The procurement of the professional service provider for development of design was done. The PSP has been briefed; site viewed and concept designed. Delays were experienced in the development of the designs due to coordination challenges which were exacerbated by the complexity of the project. However, these have been resolved and the current stage will be completed by end June 2022. Further procurement processes will follow, and handover of site is anticipated August 2022.

Six (6) libraries were maintained viz, Seshego, Vlakfontein, Musina Nancefield Capricorn district libraries, Metz and Soetfontein. Seven (7) of eight (8) planned libraries were upgraded viz; Ntsako modular, Masisi Modular, Manezhe modular, Khubvi modular, Litshovu modular, Tshitale and Timamogolo modular.

The Department is striving to improve access to library and information. Amongst strategies identified is procurement of library materials. During the year 2021/22 a total of 20 958 library materials including Kids toys were purchased.

The programme planned to achieve three (3) annual performance plan targets focusing on records classification systems approval, archive and records training and oral history project. Eight (8) records classification systems were approved, and 6 oral histories recorded. The Department managed to conduct five (5) archives and records training.

2.1.3 Programme 4: Sport and Recreation

The Department implements its programmes predominantly in partnership with Sport and Recreation South Africa, Limpopo Sports Confederation, District Sports Confederations, Sport and Recreation Federations, Limpopo Academy of Sport, and Department of Basic Education, non-governmental organizations, recreational hubs, general recreational communities within the five districts municipalities.

The Sport sub programme was able to meet all targets in the 2022 financial year. Five hundred (500) athletes were supported by the sport academies. The club development programme was able to support 40 local leagues for the development of sport in the province. The cordial relationship with the 33 Federations made it possible for the Department to train 598 people from different sporting codes through the club development programme and 50 people to deliver on academy programmes. In

delivering service to sport community in Limpopo, the Department has provided 131 clubs with equipment and or attire.

The Department's recreation sub programme has managed to escape the effect of COVID- 19 restrictions by engaging 27 054 people to actively participate in organized sport and active recreation events including hosting a successful national camp where 103 learners attended. Seventy-seven (77) hubs continue to operate under this strainers environment and were provided with equipment and or attires. It is through these hubs that the Department managed to support 28 indigenous games per sporting codes.



The Department through School Sport sub programme supported 10 309 learners that participated in district, provincial and national Summer and Autumn games in the following codes: Chess, Tennis, Football, Athletics and Swimming. Laptops and stationery were procured for 19 school sport committees to assist in coordinating activities and improve their ability to capture data and report. Four hundred and ninety four (494) people were trained in coaching and technical skills in Tennis, Chess, Rugby, Basketball, Netball, Softball and Volleyball. Three hundred and ten (310) schools were provided with athletics and tennis equipment's.

The coordination and implementation of school sport is a shared responsibility between the Department of Education and Department of Sport, Arts and Culture as per the Memorandum of Understanding (MoU) between the two departments. The MoU gives full responsibility for communication and the development of school sport calendar to the Department of Education. As a result, there are delays that affects our ability to deliver services as expected. School Sport activities are coordinated without sufficient planning which compromises the quality of our services.

School sport was negatively affected by the prevalence of the COVID-19 pandemic in the country which resulted in the suspension and cancellation of sport and recreation events. Some activities were re activated at short notice without giving sufficient space and time for planning and due diligence i.e school sport winter games planned to take place in quarter 1 and 2 were greatly affected. Planning for school sport activities resumed in May 2021 as guided by Government gazette Vol.670 of 23 April 2021 that gave effect to the resumption of contact and non-contact sport. The planning process was further affected by the release of Government Gazette Vol.671 of 28 May 2021 that directed for the suspension of contact sport. Of the nine (9) winter sport codes, the following seven are contact codes which were affected by the suspension: Rugby, netball, volleyball, Khokho, hockey, goal ball and football. Only tennis and chess were not affected.

The Government gazette was followed by a letter from the department of Basic Education dated 04 June 2021 suspending contact sport due to COVID-19. In August 2021, Government Gazette Vol. 674 was released on 1 August 2021 which gave effect to the resumption of all sport and recreation activities. During the same month of August 2021, the department of Basic Education and Sport and Recreation communicated the decision to proceed with the summer games and the implementation approach. The approach included exclusion of indigenous codes (Jukskei and Khokho), Under 17-19 Age category, Disability categories due to higher COVID-19 risks requiring complex management and control requirements.

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
Support of Arts and Culture structures	Librarians Library users Authors Community members	One out of six statutory bodies received the transferred funds in the previous financial year	06 cultural institutions received grant within 3 months (April-June)	2 statutory and three (3) non -statutory bodies were financially supported.
Procurement of library materials	Community members Library users Authors	32 000 materials procured	40 000 materials procured	20 958 library materials were procured

Batho Pele arrangements with beneficiaries (Consultation, access, information, Openness and transparency, Redress, value for money etc.)

Current/actual arrangements	Desired arrangements	Actual achievements
Stakeholders consulted on 2x arts and culture activities per year.	2 consultative meetings with arts and culture stakeholders	Meeting was held with SATMA on implementation of Golden Shield Award. Meeting with Tourism and LEDET on implementation of marula Festival. Induction workshop conducted for LACC in September 2022. Meeting with COMFESA regarding the implementation of the Symposiums. Meeting conducted with the Geographic names committee.
Statutory bodies established	Statutory bodies will be met once a year	The Limpopo Arts and Culture Council was met and provided with administrative support. Library for the Blind was met to review progress on implementation of pilot project in identified areas and PANSALB on the review of the Language Act. Meeting held with Archives Council to assess the status of the Archives Council in terms of its functionality.
Information on operational guidelines, funding models, budget speech and APP provided to structures	Information provided on operational guidelines, funding models, budget speech, APP provided to structures	Budget speech was presented virtually. Projects linked to APP were presented to municipalities.

Current/actual arrangements	Desired arrangements	Actual achievements
Information brochures developed for services rendered in the form of service standards, citizen reports, budget speech and statement of commitment.	Information brochures developed for services rendered in the form of service standards, citizen reports, budget speech and statement of commitment.	Citizen report published, Service standards developed and monitored. Budget speech prepared.
Registered complaints are resolved within 30 days	Registered complaints will be addressed within 2 weeks	No formal complaints received relating to library materials and support to structures.
Compliance and adherence to Treasury Regulation	Compliance and adherence to Treasury Regulations	Books acquired in compliance to Treasury Regulations. Funds were only transferred when regulatory requirements were met.
	Budget spent aligned to achieved targets	Budget spending is aligned to targets achieved.

Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
Exhibitions	Exhibitions	<p>DSAC had exhibitions during significance days whereby DSAC showcased the services it is rendering including artifacts.</p> <p>Freedom Day celebration was virtual held but during the pre-recording of artists, African Cuisine was showcased and African show.</p> <p>Africa Day celebration Virtual - during the pre-recording of artists, African Cuisine was showcased and African show.</p>

Current/actual information tools	Desired information tools	Actual achievements
Radio talks	Radio talks	Radio talks took place as follows. During significance days; Freedom Day, Africa Day and Heritage Day celebration - MEC and the Media Liaison were interviewed pre-event and during
Citizen report and service standards	Citizen report and service standards	Citizen report published.
Strategic and annual performance plan	Strategic and annual performance plan	Strategic Plan and Annual Performance Plan published.
Meetings	Meetings	The Department has Event Management Committee that hold meetings on a weekly basis or as and when there is an event. Significance days – Freedom Day, Africa and Heritage Day celebrations, Sport Events – Big Walk, Club development Games and School Sport – Winter, Summer, and Autumn Games respectively.
Flyers, banners & booklets	Flyers, banners & booklets	Due to COVID-19, the Department couldn't produce banners and booklets. But an annual newsletter yet to be published.
Brochures	Brochures	None
Annual report	Annual report	Annual Report published and submitted to places of legal deposits.

Current/actual information tools	Desired information tools	Actual achievements
Newsletters	Newsletters	Due to COVID-19 and Treasury Regulations, the Department couldn't produce hardcopy newsletter.
Performance reports	Performance reports	Quarterly performance reports compiled and submitted to oversight bodies.
Website	Website	Website is updated through SITA on a regular basis. The website is utilised to communicate Departmental plans, report the implemented activities and programmes.

Complaint's mechanism

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
Registered complaints are resolved within 30 days	Registered complaints address within two weeks	Two (2) complaints were received, and one was misdirected to Sport, Arts and Culture instead of Sport arts and Culture instead of Mzansi Golden Economy and the remaining one could not be addressed within two weeks as the complainant could not be traced.
Suggestion boxes monitored monthly	Suggestion boxes monitored monthly	Only suggestion box at head office was monitored and there were no complaints.

2.3 Organisational environment

The Departmental has reviewed the organisational structure to align to core mandates and support functions of the Department and the draft has been submitted to the Minister for Public Service and Administration (MPSA) for approval. The structure is designed in

line with government priorities for social cohesion and accelerated economic growth as well as the approved Service Delivery Model which is focused on decentralization. The five (5) districts offices were identified as service delivery points in line with the demarcation board boundaries. The approval of the organizational structure will assist the Department in improving on its key mandates and service delivery processes.

The Department has a total workforce of 446 employees in its establishment and a total of 178 posts are filled additional to the establishment by contract workers appointed through the Community Library Services and Mass Participation and Sport Development Grant. Through the two grants, the Department is able to strengthen its capacity to deliver on sport, recreation, and library services. The Department human resource priorities contained in the Human Resource Plan include Training and development, Recruitment, Organizational Design, Employee Health and Wellness (EHW) Services and the Implementation of the Employment Equity Plan.

The Department is committed to providing and maintaining as far as is reasonably practicable a working environment that is safe and without risks to the health of employees. The Department will continue to implement the control measures, review and update risks taking into account the new hazards posed by exposure to COVID-19 in the workplace in accordance with Section 8 (2) (d) of the OHS Act.

The Department was faced with serious challenges in terms of the implementation of key infrastructure projects such as the Provincial Theatre, Tshaulu, Botshabelo, Sekhukhune (Makhuduthamaga) and Vleifontein Libraries. Construction on these infrastructure projects was expected to commence during the financial year, however the constructing commencement dates have been revised to quarter two of 2022/23 financial year. As a result of these protracted delays in completing all the design stages the Department suffered a massive under expenditure amounting to R28.574 million under payments for capital assets. Overall, the Department spent 90% of the allocated expenditure and recorded under expenditure of R53 million.

Through concerted efforts, Department managed to reach practical completion for the following libraries: Seleteng Library, Runnymede Library, and Mavalani Library. These libraries are all expected to be opened in quarter one of the 2022/23 financial year.

The Department developed an Audit Improvement Plan, aimed at addressing material misstatements and non-compliance with laws and regulations. Procurement Plans are developed on annual basis to ensure goods and services are procured at the right price, right quantity, and the right time to ensure economies of scale. The Procurement of goods and services within the Department is governed by Section 217 of the Constitution of the Republic of South Africa, Transversal Supply Chain Management Policy and SCM Instruction Notes issued by National Treasury from time to time.

The Department managed to achieve 99% compliance rate in terms of paying service providers within 30 days. The Department will continue to implement innovative measures and interventions to improve the procure to pay cycle.

2.4 Key policy developments and legislative changes

There were no key policy changes during the period under review or 2021/22 financial year.

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

1. Increased participation in social cohesion programmes
2. Improved access to library and information services
3. Increased participation in sport and recreation

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

Significant achievements with regard to the contribution toward the Revised 2019-24 Medium Term Strategic Framework and Limpopo Development Plan.

Outcome: Good governance

The Department has set a five -year target of achieving clean audit. The Department has achieved an unqualified audit opinion during the 1st year of the five years. The Department audit outcome for (the second year 2021/22) is unqualified.

Outcome: *Increased participation in social cohesion programmes* (Progress against target of 6 301 from baseline of 3 994)

The Department has achieved 67% towards the five -year target of 6 301.

Outcome: *Improved access to library and information services* (Target of 8). Practical completion of three (3) Libraries is achieved.

Outcome: *Increased participation in sport and recreation* (Progress from 367 218 baseline to 685 460). The Department achievement has achieved 5.4% towards the five-year target of 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.

Outcome: Good Governance.

Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

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)

Table 2.4.4.2: Report against the originally tabled Annual Performance Plan

Programme / Sub-programme:								
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations
Good governance	Department budget spending	Percentage of allocated budget spent	88.7%	91.2% (R390 651 000)	100% R473 381 000 (Adjusted to R515 211 000)	90% (R461 242)	-10%	The underspending of R37.952 under Community Library Services was due to delays in the construction of four new libraries (Tshaulu, Sekhukhune (Makhuduthamaga), Botshabelo and Vleifontein) as advertisement was only closed in February 2022 and the late delivery of good and services and failure to deliver services by other service providers.

Programme / Sub-programme:									
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations	
								Mass development and Sport development by R5.910 million due to some of the programmes that could not be implemented due to COVID-19 restrictions, and reduction of sporting codes and categories covering learners with special educational needs and vacant positions which contract ended and the process of recruitment was in process toward the	

Programme / Sub-programme:									
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations	
								end of the year. R9.610 million relates to under expenditure on the Provincial Theatre due to delays in completing the Stage 3 designs.	
	Paid valid invoices	Percentage of valid invoices paid within 30 days	99.93%	99,4%	100%	99.%	-1%	Majority of the payments paid outside the prescribed thirty (30) were as a result of non-tax compliance and random changes of banking details by service providers.	
	Performed asset	Number of asset	2	Not	4	4	0	None	

Programme / Sub-programme:									
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations	
	management reconciliations	management reconciliations performed		measured					
	Developed capacity	Number of skills development interventions implemented	14	17	8	10	+2	Took advantage of National School of Governance free online courses	
		Number of capacity building programmes implemented	3	2	2	3	+1	Additional capacity building was due to SCM Learnership funded by Transport Education and Training Authority (TETA)	
	Health and wellness programmes	Number of employee health and wellness	5	7	6	7	+1	Additional health and wellness interventions implemented in	

Programme / Sub-programme:									
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations	
		programmes implemented						response to an external request.	

Linking performance with budgets

Administration programme which comprises the Office of the MEC, Office of the HOD and Corporate Services spent 99.9% of the allocated budget of R175.390 million.

Sub-programme expenditure

Sub-Programme Name	2021/2022		2020/2021			
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
MEC's Office	R'000 7,760	R'000 7,617	R'000 143	R'000 8,341	R'000 7,927	R'000 414
Corporate Services	167,630	167,552	78	170,699	166,197	4,502
Total	175,390	175,169	221	179,040	174,124	4,916

Strategy to overcome areas of under performance

<u>Output indicator</u>	<u>Strategy to overcome areas of under performance</u>
Percentage of allocated budget spent	<ul style="list-style-type: none"> • In terms of construction of new four libraries, bid process is at bid evaluation stage. The bid evaluation process is envisaged to be completed in May 2022. • The Department has advertised posts to capacitate both Library Services and Sport & Recreation. The recruitment process is expected to be finalised in quarter one of 2022/23 financial year.
Percentage of valid invoices paid within 30 days	<ul style="list-style-type: none"> • Payment packs with tax and banking details issues will be rejected and service providers will be requested to submit new invoices once all related issues are resolved.

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

- There are no standardised output and or indicators for the sectors

Reporting on the Institutional Response to the COVID-19 Pandemic**Table: Progress on Institutional Response to the COVID-19 Pandemic**

Budget programme	Intervention	Geographic location (Provincial/District/local municipality)	No. of beneficiaries	Disaggregation of Beneficiaries	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP	Immediate outcomes
Programme 1: Administration	Purchasing of sanitisation materials and equipment	Provincial and districts	9 departmental institutions	457 (employees) 77 officials (Sneeze guards)	380	31	None	Curb spread of the COVID-19 virus
	Disinfection and deep cleaning of offices	Provincial districts	Provincial and Districts	11 offices	120	57		

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

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 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations	
Increased participation in social cohesion programme	Sub-programme: Arts and Culture								
	National days celebration on intercultural basis	Number of national days hosted	3	2	3	3	0	None	
	social cohesion and nation building programmes	Number of social cohesion and nation building programmes organised	4	1	3	3	0	None	
	Community	Number of community conversations\	5	3	8	8	0	None	

Programme / Sub-programme: Cultural Affairs								
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations
	conversations / dialogue programme	dialogues held to foster social interaction						
	Institutional support	Number of statutory and non-statutory bodies supported *	4	3	7	2	-5	Budget reprioritised to cater for contractual obligations
	Building capabilities	Number of practitioners benefiting from capacity building opportunities	1 099	94	1 140	1 523	+383	More artists were capacitated due to funding received from National Department of Sport, Arts and Culture for Community

Programme / Sub-programme: Cultural Affairs									
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations	
	Contribute to economic growth of the South African economy	Number of artists promoted**	1 109	55	1 000	2 677	+1 677	Arts Development Programmes More artists were promoted due to funding received from National Department of Sport, Arts and Culture for Community Arts Development Programmes	
	Support the	Number of projects in the creative industries	7	3	7	7	0	None	

Programme / Sub-programme: Cultural Affairs									
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations	
	creative industries	supported ***							
		Number of Provincial community Arts Development programmes implemented per year	Not Measured	0	1	1	0	None	
		Number of artists placed in school per year	Not Measured	0	30	40	0	None	
		Number of local, national and international market access	Not Measured	Not Measured	2	2	0	None	

Programme / Sub-programme: Cultural Affairs									
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations	
		platforms financially supported							
		Number of twinning agreements signed	Not Measured	Not Measured	1	0	-1	The signing of agreement was delayed as the Mexican Ambassador who was facilitating the consultations had to be replaced late in the year.	
Sub-programme: Museum Services									
Increased									

Programme / Sub-programme: Cultural Affairs									
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations	
participation in social cohesion programmes.	Provincial museums infrastructure upgraded	Number of provincial museums infrastructure upgraded and maintained	3	3	1	71%	-29%	The project plan is for a period of 24 months.	
	Job opportunities created through arts, culture and heritage infrastructure programmes	Number of job opportunities created through arts, culture and heritage programmes	50	56	51	55	+4	Appointed additional people to assist with asset management at Head Office	
Increased participation in social cohesion programmes.	Sub-programme: Heritage Resource Services								
	Promotion of national symbols	Number of public awareness activations on the "I am the flag	Not Measured	0	5	11	+6	More awareness conducted due to further	

Programme / Sub-programme: Cultural Affairs								
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations
		campaign ³						requests from the Department of Education
	Implementation of Phase 2 of the development and management of Resistance Liberation Heritage	Number of Provincial Resistance and Liberation Heritage Route (RLHR) sites developed and managed.	Not Measured	3	3	3	0	None
Increased participation in social cohesion programmes.	Sub-programme: Language Services							
	Promote indigenous languages	Number of multilingualism promotion campaigns hosted	15	3	7	7	0	None

Programme / Sub-programme: Cultural Affairs									
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations	
	Promotion and development of official languages	% of documents received that are translated and edited	Not Measured	100%	100%	100%	100%	None	

* Indicator measured as Number of community structures supported in 2019/20 and was not consolidated.

**Indicator was measured as Number of artists promoted through COVID-19 in 2020/21

*** Indicator measured as Number of support provided to creative industry in 2019/20

Linking performance with budgets

Cultural Affairs spent R70.084 million of the allocated budget of R80.228 million which translates to 87.4%.

Sub-programme expenditure

Sub-Programme Name	2021/2022				2020/2021				
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	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	R'000	R'000	R'000
Management	1,753	1,752	1	1,781	1,677	104			
Arts and Culture	30,824	21,646	9,178	20,107	14,855	5,252			
Museum and Heritage Resource Services	38,740	37,776	964	18,019	15,067	2,952			
Language services	8,911	8,910	1	8,331	8,738	(407)			
Total	80,228	70,084	10,144	48,238	40,337	7,901			

The main cause of under expenditure in this programme relates to R9.610 million under expenditure on the Provincial Theatre (Payments for capital assets) due to delays by the Implementing Agent in completing the stage three (3) designs.

The revised date for completion of stage three (3) designs is anticipated to be end June 2022, followed by the tender publication.

The allocation for this Programme included Provincial earmarked infrastructure allocation and EPWP Incentive Grant.

Strategy to overcome areas of under performance

Output indicator	Strategy to overcome areas of under performance
Number of statutory and non-statutory bodies supported	<ul style="list-style-type: none"> Reprioritise and allocate funds to functional statutory bodies in 2022/23 financial year. Provide technical support and receive Quarterly reports from all Statutory and Non-Statutory bodies.
Number of twinning agreements signed	<ul style="list-style-type: none"> The agreement is anticipated to be signed in September 2022.
Number of provincial museums infrastructure upgraded and maintained	<ul style="list-style-type: none"> The project has been carried over to 2022/23 financial year

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

- There are no customised sector indicators for this programme

Reporting on the Institutional Response to the COVID-19 Pandemic**Table: Progress on Institutional Response to the COVID-19 Pandemic**

Budget programme	Intervention	Geographic location (Province/District/local municipality)	No. of beneficiaries	Disaggregation of Beneficiaries	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP	Immediate outcomes
Programme 2: Cultural Affairs	COVID-relief	Limpopo	1	n/a	R0,00	R10,000	Covid-19 relief fund	Mitigate the economic impact of coronavirus

Note: The payment of R10,000 is an accrual from 2020/21 financial year.

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 outcomes: Improved access to library and information services

Outcomes, outputs, output indicators, targets and actual achievementsTable 2.4.4.2: Report against the originally tabled Annual Performance Plan

Programme / Sub-programme:								
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations
Improved access to library and information services	Sub-programme: Library Services							
	New libraries built	Number of new libraries built	1 (Construction progress is as follows: Runnymede-Library-36%, Seleteng Mulamula Library- 34% and Mavalani Library-50%)	0	8(4 libraries that commenced in 2018 and 4 new libraries	3 (Seleteng, Runnymede and Mavalani achieved practical completion and Mulamula 64% construction progress)	-5 (Mulamula library and Tshaulu, Sekhukhune (Makhudutha maga), Botshabelo and Vleifontein)	Mulamula library could not be completed due to community disputes regarding the location of the building. The process of appointment of the service provider for construction of four new libraries; Tshaulu, Sekhukhune (Makhuduthamaga), Botshabelo and Vleifontein took long as the bid closed on 22 February 2022.

Programme / Sub-programme:									
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations	
	Newly built/modular libraries supported financially	Number of newly built and/or modular libraries supported financially per year	Not measured	Not measured	4	4	0	None	
	Completed Phase 1 construction of the Provincial Theatre	Provincial Theatre Construction planning phases implemented	Not Measured	0	1	Inception and concept viability stages completed.	1 (Stage 3-design development not completed)	Delays in completing the Stage 3 due poor coordination among the consultants exacerbated by the complexity of the project.	
	Maintained community library structures	Number of libraries maintained	0	16	6	6	0	None	
	Upgraded community	Number of community	Not Measured	Not Measured	8	7	-1	Nkuri Modular Library could not be upgraded	

Programme / Sub-programme:									
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations	
	libraries	libraries upgraded						as there is a new library built within the area.	
	Purchased items for library materials	Number of library materials purchased	2463	12351	2000	20958	+958	The number increased due to the need identified for kids' library toys in the libraries.	
Sub-programme: Archives									
Improved access to library and information services	Record classification systems approved	Number of record classification systems approved	8	7	8	8	0	None	
	Archive and records training	Number of archive records training	7	1	6	5	-1	The planned training was postponed, and no further request was made.	

Programme / Sub-programme:									
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations	
		conducted							
	Oral history	Number of oral history projects undertaken	4	6	6	6	0	None	

Linking performance with budgets

The programmes spend 79% of the allocated budget, resulting to accumulated under expenditure of R37.603 million.

Sub-programme expenditure

Sub-Programme Name	2021/2022		2020/2021	
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation
Library Services	R'000	R'000	R'000	R'000
	172,775	135,182	37,593	141,884
				125,883
				R'000
				16,001

Archives Services	6,211	6,201	10	7,197	5,743	1,454
Total	178,986	141,383	37,603	149,081	131,626	17,455

Strategy to overcome areas of under performance

<u>Output indicator</u>	<u>Strategy to overcome areas of under performance</u>
Number of new libraries built	<ul style="list-style-type: none"> • Penalties instituted to the Service Provider • Continue with construction of Mulamula Library April 2022 and complete work completion list for Seleteng, Runnymede and Mavalani in 2022 financial year. • Defend the Court Case through legal services
Provincial Theatre Construction planning phases implemented	<ul style="list-style-type: none"> • Complete design stage in 2022 financial year and commence with procurement and handover during in the second quarter of 2022/23 financial year.
Number of community libraries upgraded	<ul style="list-style-type: none"> • Continue to assess libraries requiring upgrading and prioritise for implementation
Number of archive and records training conducted	<ul style="list-style-type: none"> • Follow up on re-scheduled workshop in 2022/23 financial year.

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

The standardized output indicator on “Number of newly built and/or modular libraries supported financially per year” is included and was incorporated in the Annual Performance Plans, implemented, and reported in this Annual Report.

Reporting on the Institutional Response to the COVID-19 Pandemic**Table: Progress on Institutional Response to the COVID-19 Pandemic**

Budget Programme	Intervention	Geographic location (Province/District/local municipality)	No. of beneficiaries	Disaggregation of Beneficiaries	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP	Immediate outcomes
Library and Archives Services	Provision of personal protective equipment	Provincial and Districts	96 community /5 districts)	N/a	700	32	None	Curb spread of the virus
	Litres of sanitisers procured				1	0	None	
	Deep cleaning of libraries		1	N/a	0	71	None	

4.4 Programme 4: Sport and Recreation

Purpose:

The programme provides assistance 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 assistance 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 assistance 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

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 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations	
Sub-programme: Sport									
Increased participation in sport and recreation	Develop talented athletes by providing them with opportunities to excel at national school championship and by supporting athletes through sport academies	Number of athletes supported by the sport academies	496	150	500	500	0	None	
		Number of sport academies supported	6	6	6	6	0	None	
		Number of people trained as part of the club development programme	1303	147	150	598	+448	Responding to request from Federations	
		Number of people trained to deliver Academy programme	60	Not measured	50	50	0	None	
	Support sports focus schools	Number of sport focus school supported	5	0	5	5	0	None	

Programme / Sub-programme: Sport and Recreation								
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations
		through the academy						
	Achievements in sport, arts and culture acknowledged	Number of Provincial programmes implemented*	6	1	1	1	0	None
Sub-programme: Recreation								
Increased participation in sport and recreation	Promote participation in sport and recreation by facilitating opportunities for people to share space and by providing equipment and attire to schools, hubs and clubs.	Number of schools, hubs and clubs provided with equipment and attire as per the established norms and standards	674	1081	470	518	+48	Additional equipments were purchased using savings realised from activities that were cancelled during National Championships

Programme / Sub-programme: Sport and Recreation									
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations	
	Provide mass participation opportunities	Number of people actively participating in organised sport and active recreational events	21 834	3 094	15 000	27 054	+12 054	Huge turnover of athletes during events due to the relaxation of Covid-19 protocols	
		Number of sport and recreation promotion campaigns and event implemented	Not Measured	Not Measured	8	9	+1	The additional event was a collaboration with Mmofong wa Perekisi community during youth day celebration.	
	Promote participation in sport and recreation.	Number of indigenous games clubs supported per code	28	0	28	28	0	None	
Sub-programme: School Sport									
Increased participation in sport and	School sport	Number of learners	19 931	0	11 520	10 309	-1,211	Suspension of Winter games due	

Programme / Sub-programme: Sport and Recreation								
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations
recreation	implementation	participating in school sport tournaments at district a level						COVID -19 regulations that restricted non-contact sport and exclusion of indigenous codes, under 17-19 age groups and disability category.
		Number of learners participating in school sport tournaments at a provincial level	4 985	0	4 365	3 358	-1,007	Suspension of Winter games and exclusion of disability category, under 17-19 age group reduced the numbers of learners to participate.
		Number of learners participating in the	619	0	1 033	424	-609	Cancellation of national Winter

Programme / Sub-programme: Sport and Recreation									
Outcome	Output	Output indicator	Audited actual performance 2019/2020	Audited actual performance 2020/2021	Planned annual target 2021/2022	Actual achievement 2021/2022	Deviation from planned target to actual achievement 2021/2022	Reasons for deviations	
		national school sport championships						games and reduction of codes for summer games.	
	Support school and school sport structures	Number of school sport structures supported	19	19	19	19	0	None	
	School sport training	Number of people trained to deliver School Sport.	1 703	62	475	494	+19	Responding to additional requests from school Sport structures.	

*Indicator on Number of Provincial programmes implemented was reported as Number of recognition and honouring events in 2020/21

Linking performance with budgets

The sport and recreation programme spent 92.6 % of the allocated budget. Sport and recreation have programmes that are community mass based. The programmes were cancelled because of Covid-19 regulation and most of the budget was reprioritized for the procurement of sport equipment and attire; in particular; some of the school sport national summer games which were postponed to February/March later cancelled.

Sub-programme expenditure

Sub- Programme Name	2021/2022				2020/2021				
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	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	R'000	R'000	R'000
Management	96	66	30	850	455	395	850	455	395
Sport	6,375	6,329	46	7,751	7,208	543	7,751	7,208	543
School sports	74,136	68,211	5,925	43,519	36,877	6,642	43,519	36,877	6,642
Total	80,607	74,606	6,001	52,120	44,540	7,580	52,120	44,540	7,580

Strategy to overcome areas of under performance

<u>Output indicator</u>	<u>Strategy to overcome areas of under performance</u>
Number of learners participating in school sport tournaments at district a level:	<ul style="list-style-type: none"> Due to the seasonal nature of school sport activities, the Winter games have been rescheduled to take place during the first and second quarters of the 2022/2023 financial year.
Number of learners participating in school sport	

<u>Output indicator</u>	<u>Strategy to overcome areas of under performance</u>	
tournaments at a provincial level:		
Number of learners participating in the national school sport championships:		

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 on in this Annual Report. The respective indicators are as follows:

- Number of people actively participating in organised sport and active recreation events.
- 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.

Reporting on the institutional response to the COVID-19 Pandemic**Table: Progress on Institutional response to the COVID-19 Pandemic**

Budget Programme	Intervention	Geographic location (Province/District/local municipality)	No. of beneficiaries	Disaggregation of Beneficiaries	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP	Immediate outcomes
Programme 4: Sport and Recreation	None	None	None	None	None	None	None	None

5. TRANSFER PAYMENTS**5.1. Transfer payments to public entities**

The Department has no public entities.

5.2. Transfer payments to all organisations other than public entities

The table below reflects the transfer payments made for the period 1 April 2021 to 31 March 2022

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
South African Library for the Blind	Agency of the National Department of Sport, Arts and Culture	Admin costs	Not applicable	1 200	1 200	None
Limpopo Sport Confederation	Statutory body	Admin costs	Not applicable	1 263	1 263	None
Limpopo Academy of Sports	Statutory body	administrative costs	Not applicable	5 683	5 683	None

The table below reflects the transfer payments which were budgeted for in the period 1 April 2021 to 31 March 2022, but no transfer payments were made.

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)	Reasons why funds were not transferred
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No allocated funds budgeted for the financial year which were not transferred.

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid

The Department has not paid any conditional grant to municipalities during the year under review.

6.2. Conditional grants and earmarked funds received

The tables below detail the conditional grants and ear marked funds received during the period 1 April 2021 to 31 March 2022.

Conditional Grant: **Mass Sport & Recreation Participation Program**

Department who transferred the grant	Sport and recreation South Africa
Purpose of the grant	To facilitate mass participation within communities and schools through selected activities, empowerment of communities and schools in partnership with relevant stakeholders
Expected outputs of the grant	<p>1033 learners supported to participate in the National School Sport Championship</p> <p>4365 learners participate in school sport tournaments at provincial level</p> <p>11 520 learners participate in school sport tournaments at district level</p> <p>475 people trained to deliver school sport</p> <p>300 schools provided with equipment and or attire</p> <p>12 school sport coordinators remunerated</p> <p>19 school sport structure supported</p> <p>15 000 people actively participate in organised sport and active recreation events</p> <p>200 learners attending National Youth Camp</p> <p>28 indigenous games clubs supported per code</p> <p>70 hubs provided with equipment and or attire</p>

	<p>9 active recreation coordinators remunerated</p> <p>40 local leagues supported</p> <p>150 people trained</p> <p>60 clubs participate in Rural Sport Development Programme</p> <p>100 clubs provided with equipment and or attire</p> <p>6 club coordinators remunerated</p> <p>500 athletes supported by the sport academies</p> <p>6 sport academies supported</p> <p>50 people trained to deliver the sport academy programme</p> <p>5 sport focus school supported</p> <p>2 sport and active recreation projects implemented by the provincial sports confederations</p> <p>2 provincial programmes implemented that contribute to the #I choose 2 be Active campaign and recognition programme</p>
Actual outputs achieved	<p>424 learners supported to participate in the National School Sport Championship</p> <p>3 358 learners participate in school sport tournaments at provincial level</p> <p>10 309 learners participate in school sport tournaments at district level</p> <p>494 people trained to deliver school sport</p> <p>310 schools provided with equipment and or attire</p> <p>12 school sport coordinators remunerated</p> <p>19 school sport structures supported</p> <p>27 054 people actively participate in organised sport and active recreation events</p> <p>103 learners attending National Youth Camp</p>

	<p>28 indigenous games clubs supported per code</p> <p>77 hubs provided with equipment and or attire</p> <p>8 active recreation coordinators remunerated</p> <p>74 local leagues supported</p> <p>0 clubs participate in Rural Sport Development Programme</p> <p>131 clubs supported with equipment and or attire</p> <p>7 club coordinators remunerated</p> <p>500 athletes supported by the sport academies</p> <p>6 sport academies supported</p> <p>50 people trained to deliver the sport academy programme</p> <p>5 sport focus school supported</p> <p>1 sport and active recreation projects implemented by the provincial sports confederations</p> <p>0 provincial programmes implemented that contribute to the #I choose 2 be Active campaign and recognition programme</p> <p>0 branding material procured as per specifications</p> <p>61 staff appointed on a long-term contract</p> <p>100% % of administrative standards met</p>
Amount per amended DORA	R63 148 000
Amount received (R'000)	R63 148 000
Reasons if amount as per DORA was not received	Mass Participation and Sport Development Grant under spent a total of R5.897 million due to some of the programmes that could not be implemented in quarter one and two due to COVID-19 and vacant position which are in a process of being filled.
Amount spent by the Department (R'000)	R57 238 000

Conditional Grant Community Library Services Grant

Department who transferred the grant	National 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 recapitalized programme at provincial level in support of local government and nationals' initiatives.
Expected outputs of the grant	<ul style="list-style-type: none"> ▪ 4 libraries new libraries established ▪ Existing libraries upgraded ▪ 4 existing libraries installed with fire extinguishers ▪ libraries receiving of data lines and networking (Runnymede, Mavalani, Mulamula, Seleteng, Olifantshoek and Vuwani) ▪ 60 computer hardware equipment purchased for public libraries ▪ 96 libraries provided with printing solutions ▪ 96 libraries provided with public internet connectivity ▪ 30 libraries migrated to SLIMS ▪ 4 libraries installed with security systems (Runnymede, Mavalani, Mulamula and Seleteng) ▪ 20 identified libraries security systems maintained ▪ 1 annual subscription paid to SABINET ▪ 20 000 library materials purchased ▪ 96 identified libraries provided with periodicals and news papers ▪ 6 identified libraries provided with stationery ▪ 11 existing services maintained for the virtually impaired at community libraries (Mogalakwena, Thulamela, Ga-Phaahla, Marble Hall, Mookgopong, Phalaborwa, Vlakfontein, Nzhelele, Shiluvani, Polokwane, Siloe and Polokwane) ▪ 122 existing staff contracts maintained at public libraries and head office ▪ 0 new staff contracts appointed at public and for dual purpose ▪ Training programmes provided to library staff soft skills, library marketing, communication skills for LIS workers, collection development, records management, shelving

Department who transferred the grant	National Arts and Culture
	<p>and shelf reading, RDA and MARC, library disaster management.</p> <ul style="list-style-type: none"> ▪ 4 conferences planned for library staff ▪ 4 awareness programmes implemented in libraries ▪ 3 library programmes implemented in libraries ▪ book clubs supported ▪ 17 libraries supported with payment of electricity ▪ 2 libraries supported with payment of water and waste management ▪ 4 libraries receiving new furniture (Runnymede, Seleteng, Mavalani and Mulamula) ▪ 692 personal protective equipment procured ▪ 96 monitoring and evaluation visits conducted by province to municipalities ▪ 4 consultative meetings held ▪ 25 774 litres of sanitisers procured
Actual outputs achieved	<ul style="list-style-type: none"> ▪ 3 new libraries established ▪ 7 existing libraries upgraded ▪ 0 existing libraries installed with fire extinguishers ▪ 0 libraries receiving of data lines and networking (Runnymede, Mavalani, Mulamula, Seleteng, Olifantshoek and Vuwani) ▪ 60 computer hardware equipment purchased for public libraries ▪ 81 libraries provided with printing solutions ▪ 97 libraries provided with public internet connectivity ▪ 0 libraries migrated to SLIMS ▪ 6 libraries installed with security systems ▪ 61 identified libraries security systems maintained ▪ 1 annual subscription paid to SABINET ▪ 20 958 library materials purchased ▪ 0 identified libraries provided with periodicals and news papers ▪ 6 identified libraries provided with stationery ▪ 10 existing services maintained for the virtually impaired at community libraries (Mogalakwena, Thulamela, Ga-Phaahla, Marble Hall, Mookgopong, Phalaborwa, Vlaktefontein, Nzhelele, Shiluvani, Polokwane, Siloe and Polokwane)

Department who transferred the grant	National Arts and Culture
	<ul style="list-style-type: none"> ▪ 117 existing staff contracts maintained at public libraries and head office ▪ 0 new staff contracts appointed at public and for dual purpose ▪ 0 training programmes provided to library staff soft skills, library marketing, communication skills for LIS workers, collection development, records management, shelving and shelve reading, RDA and MARC, library disaster management. ▪ 0 conferences planned for library staff ▪ 4 awareness programmes implemented in libraries ▪ 3 library programmes implemented in libraries ▪ 6 book clubs supported ▪ 17 libraries supported with payment of electricity ▪ 0 libraries supported with payment of water and waste management ▪ 3 libraries receiving new furniture (Runnymede, Seleteng, Mavalani and Mulamula) ▪ 671 personal protective equipment procured ▪ 96 monitoring and evaluation visits conducted by province to municipalities ▪ 1 consultative meeting held ▪ 0 litres of sanitisers procured
Amount per amended DORA	R147 436 000
Amount received (R'000)	R147 436 000
Reasons for the funds unspent by the entity	<p>R37.952 million under Community Library Services Conditional Grant due to delays in commencing with construction of four new libraries (Tshaulu, Sekhukhune (Makhuduthamaga), Botshabelo and Vleifontein). The process of awarding these tenders is currently at the bid evaluation stage, the Department of Public Works and Roads Infrastructure is implementing these projects on behalf of the Department.</p> <p>Compensation of employees also underspent the allocated budget by R9.6 million due to vacant position.</p>

Department who transferred the grant	National Arts and Culture
Amount spent by the Department (R'000)	R109 484 000
Measures taken to improve performance	<p>Coordinate training interventions in collaboration with Human Resource Management.</p> <p>Recruitment plan developed and identified posts advertised.</p> <p>Procurement plan consulted with SCM for alignment to SCM processes.</p>
Monitoring mechanism by the receiving Department	Monthly and quarterly reports. Grant Annual Evaluation

Conditional Grant EPWP

Department who transferred the grant	National Arts and Culture
Purpose of the grant	To increase job creation efforts by Provinces and municipalities by providing a financial performance reward.
Expected outputs of the grant	Employ large numbers of local, low skilled, unemployed persons who are willing to work for an EPWP wage
Actual outputs achieved	55 EPWP workers were appointed
Amount per amended DORA	2,037
Amount received (R'000)	2,037
Reasons if amount as per DORA was not received	None
Amount spent by the Department (R'000)	1,924
Reasons for the funds unspent by the entity	Delay in the reappointment of EPWP workers
Reasons for deviations on performance	Appointed additional people to assist with asset management at Head Office

Department who transferred the grant	National Arts and Culture
Measures taken to improve performance	None
Monitoring mechanism by the receiving Department	Quarterly performance reports to the Department of Public Works, Roads and Infrastructure

7. DONOR FUNDS

7.1. Donor Funds Received

The Department has not received donor funding.

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance, and asset management plan

Provide commentary on the following:

Provide commentary on the following:

- **Progress made on implementing the capital investment, and asset management plan.**
 - **The construction of four (4) new libraries (Runnymede, Mavalani, Mulamula & Seleteng)** that commenced in 2018. Three libraries achieved practical completion (Runnymede, Seleteng and Mavalani). Progress has been minimal at Mulamula due to community disputes. The construction progress for Mulamula library is 65%.
 - **The Construction of four (4) new libraries at Tshaulu, Sekhukhune (Makhuduthamaga), Botshabelo and Vleifontein.** The Inception, concept viability and design development
 - **The construction of Provincial Theatre in Polokwane.** The Inception and concept viability stages have been completed. Design development is in progress and will be finalized in the coming financial year.
 - **Construction of New Museum Building, Paved uncovered Parking and Access Road.** The construction of Schoemansdal Museum is at 71% progress.
- **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).**
 - Construction of Runnymede, Mavalani and Seleteng library achieved practical completion.
 - The construction of library at Mulamula was delayed due to due to community disputes regarding the location of the building.

- Commencement of construction for Libraries at Tshaulu, Sekhukhune (Makhuduthamaga), Botshabelo and Vleifontein could not commence as the planning stage is not completed.
- **Infrastructure projects that are currently in progress (list projects) and when are they expected to be completed,**
 - The following libraries are in progress:
 - The following libraries are in progress:
 - Runnymede library – Practical completion, planned completion date – 14 May 2021
 - Mavalani library – Practical completion, planned completion date – 30 July 2021
 - Mulamula library – 65%, planned completion date – 31 July 2022
 - Seleteng library – Practical completion, planned completion date – 30 June 2021
 - Tshaulu- Inception, concept viability and design development done and bid advertised- 31 March 2024
 - Sekhukhune (Makhuduthamaga)- Inception, concept viability and design development done and bid advertised-31 March 2024
 - Botshabelo- Inception, concept viability and design development done and bid advertised-31 March 2024
 - Vleifontein- Inception, concept viability and design development done and bid advertised-31 March 2024
 - Provincial Theatre- Inception and concept viability done-31 March 2026
 - Construction of New Museum Building, Paved uncovered Parking and Access Road. The construction of Schoemansdal Museum is at 51-75% progress-31 March 2023
- **Plans to close or down-grade any current facilities,**
 - None
- **Progress made on the maintenance of infrastructure**
 - The Department planned to maintain 6 existing libraries. The libraries were maintained and achieved practical completion.
- **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.
- **Details as to how asset holdings have changed over the period under review, including information on disposals, scrapping and loss due to theft**
 - None
- **Measures taken to ensure that the Department's asset register remained up-to-date during the period under review**
 - None
- **The current state of the Department's capital assets, for example what percentage is in good, fair or bad condition.**

There is a backlog in maintenance of libraries. The Department is going to utilise all the infrastructure budget for maintenance of existing libraries in the MTEF period to address the backlog. The breakdown is as follows: Good – 50%, Fair – 35%, Bad – 15%

- **Major maintenance projects that have been undertaken during the period under review.**
- The Department maintained 6 libraries.
- **Progress made in addressing the maintenance backlog during the period under review, for example, has the backlog grown or become smaller? Is the rate of progress according to plan? If not why, and what measures were taken to keep on track.**

There is a huge backlog in maintenance of existing libraries. The Department maintained 6 libraries. The backlog has not been reduced significantly. The Department has planned to focus on maintenance of libraries over the MTEF period.

Capital investment, maintenance, and asset management plan

Infrastructure projects	2021\2022			2020\2021		
	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	51 660	27 264	24 396	36 567	31 191	5 376
Existing infrastructure assets	-	-	-	-	-	-
- Upgrades and additions	31 382	30 524	858	5 657	2 047	3 610
- Rehabilitation, renovations and refurbishments	-	-	-	-	-	-
- Maintenance and repairs	6 848	3 182	3 666	10 719	10 184	535
Infrastructure transfer						
- Current	6 848	3 182	3 666	10 719	10 184	535
- Capital	83 042	57 788	25 254	42 224	33 238	8 986
Total	89 890	60 970	28 920	52 943	43 422	9 521

PART C: GOVERNANCE



1. Introduction

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

2. Risk management

The Department has in line with the Public Finance Management Act and Treasury Regulation developed and implemented the Risk Management Policy and Strategy as well as the Risk Implementation Plan. Risk Assessment was conducted in the Financial Year under review and the Top Nine risks were prioritised. 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 Risk Management Committee has been established.

The critical risks mentioned in the Top Nine Risk and its mitigating factors are hereby tabled below:

RISK No	Outcome	Risk	Mitigation Measure	Progress Made
1	Increased participation in sport and	Non-participation in Sport activities	Conduct awareness and public roadshows or	Sport and Recreation Promotion embarked on campaigns focusing on HIV/AIDS and Crime Prevention

RISK No	Outcome	Risk	Mitigation Measure	Progress Made								
	recreation	by communities	campaigns on Sport. Integration of programs with other Department and municipalities	in different Districts. A total number 27054of people actively participated in organized sport and active recreation both in Local, Provincial and National events, and supported athletes with equipment and or attire.								
2	Good governance	Over/ or and under spending on Conditional Grants budget – on the construction of Libraries.	Implementation of the Construction and maintenance of the Libraries, Museums and Archives including Theatre by DPWRI. Regular monitoring and performance evaluation of all active construction	The Department has established an Infrastructure Committee meeting that include the IDT and DPWRI that meets monthly to track progress and challenges. The Department is continuing to provide access to library and information services through the provision of infrastructure; Libraries and maintenance of the existing libraries and there is progress as follows: <table border="1" data-bbox="1029 1265 1448 1617"> <tr> <td>Runnymede:</td> <td>Practical Completion</td> </tr> <tr> <td>Seleteng:</td> <td>Practical Completion</td> </tr> <tr> <td>Mavalani:</td> <td>Practical Completion</td> </tr> <tr> <td>Mulamula:</td> <td>65%</td> </tr> </table> Overall progress of maintenance of Libraries is at 100%	Runnymede:	Practical Completion	Seleteng:	Practical Completion	Mavalani:	Practical Completion	Mulamula:	65%
Runnymede:	Practical Completion											
Seleteng:	Practical Completion											
Mavalani:	Practical Completion											
Mulamula:	65%											
3	Increased participation in social cohesion programmes	Dysfunctional Departmental Councils/Committees/Statutory Bodies	Resuscitate the other Councils/ Committees / Statutory Bodies (Finalise Appointments) Build Human capacity in Councils/Committees/Stat	The Department has resuscitated the following statutory Bodies / Councils / Committees: Limpopo Arts and Culture Council Moral Regeneration Movement								

RISK No	Outcome	Risk	Mitigation Measure	Progress Made
			<p>utory Bodies.</p> <p>Use of internal infrastructure for functioning of the Committees E.g. SCM</p> <p>Alternatively, secondment of internal staff to operationalize the Councils/Committees/Statutory Bodies</p>	<p>Geographical Place Names Change Committee and were funded.</p> <p>The Statutory Bodies / Councils/ Committees implemented the approved business plans and reported to the Department on a quarterly basis</p>
4	Good Governance	Unsustainable Development of DSAC Programmes	<p>Development of the Communication Strategy on the implementation of the Social Cohesion Strategy.</p> <p>Activation of the Statutory Bodies for the implementation of the strategy</p> <p>Source funds for the implementation of the Strategy</p>	<p>The Department implemented the Social Cohesion Strategy aligned to the Departmental communication strategy.</p> <p>The Department was able to activate the Limpopo Arts and Culture Council, Moral Regeneration Movement and the Geographical Place Names Committee for the implementation of the Social Cohesion Strategy.</p> <p>Limpopo Arts and Culture Council implemented the Social Cohesion Strategy through Community Arts Centre programmes in all Districts.</p>
5	Improved culture of reading and learning	High Illiteracy rate in the Province	<p>Community outreach programmes</p> <p>Provide access to library and information services</p>	<p>Community outreach programmes implemented to promote the usage of libraries during the library week and Young Poets were conducted at Vlakfontein, Nzhelele, Xihlovo and Mahwelereng Libraries and Mavambe Village. Young people were awarded for their participation in the literary and Funda Mzansi</p>

RISK No	Outcome	Risk	Mitigation Measure	Progress Made																												
			Capacitate library staff	<p>reading competitions.</p> <p>Substantial number of Libraries prepared for re-opening after compliance inspections were conducted.</p> <p>The following libraries were opened per Districts</p> <table border="1"> <thead> <tr> <th>Districts</th> <th>No. of Libraries</th> <th>No. Opened</th> <th>O/S</th> </tr> </thead> <tbody> <tr> <td>Capricorn</td> <td>17</td> <td>17</td> <td>0</td> </tr> <tr> <td>Mopani</td> <td>28</td> <td>28</td> <td>0</td> </tr> <tr> <td>Vhembe</td> <td>18</td> <td>18</td> <td>0</td> </tr> <tr> <td>Sekhukhune</td> <td>13</td> <td>11</td> <td>02</td> </tr> <tr> <td>Waterberg</td> <td>23</td> <td>19</td> <td>04</td> </tr> <tr> <td>Total</td> <td>99</td> <td>93</td> <td>06</td> </tr> </tbody> </table> <p>The Department has finalised the review of the organisational Structure.</p>	Districts	No. of Libraries	No. Opened	O/S	Capricorn	17	17	0	Mopani	28	28	0	Vhembe	18	18	0	Sekhukhune	13	11	02	Waterberg	23	19	04	Total	99	93	06
Districts	No. of Libraries	No. Opened	O/S																													
Capricorn	17	17	0																													
Mopani	28	28	0																													
Vhembe	18	18	0																													
Sekhukhune	13	11	02																													
Waterberg	23	19	04																													
Total	99	93	06																													
6	Good Governance	Inadequate implementation of BCP in response to Covid 19 regulations	<p>Conduct need analysis on accessibility of Laptops and internet connectivity</p> <p>Reprioritization of funds for the provision of</p>	<p>The Department conducted the need analysis on the accessibility of laptops and internet connectivity and the available laptops were allocated accordingly. All offices including the libraries were</p>																												

RISK No	Outcome	Risk	Mitigation Measure	Progress Made
		(Departmental Protocols)	Departmental resources (Traditional and Digital and Microsoft Teams). Continuous communication through awareness on the impact of the diseases (All forms of communication)	connected with internet. Communication done electronically for awareness on the impact of COVID19 and HIV/AIDS- e.g., World Aids Day commemoration.
7	Good Governance	High illiteracy rate in the Department	Conduct education and awareness to target employees on Educational Programmes Continuous facilitation of Educational Programmes though voluntarily	Education and awareness was conducted to the newly appointed employees within the Department. A total of 16 employees attended free online courses offered by the National School of Government. (11-attended Ethics in the Public Service, 1 Introduction to Leading Change, 1 Introduction to Strategic Human Resource, 1 Introduction to Financial Management & Budgeting, 1Introduction to Policy Formulation and 1 Introduction to Financial Management and Budgeting) - 2 employees attended Compulsory Induction programme - 03 SMS Competency-based assessment -19 employees attended COVID-19 training - 5 employees attended Orientation

RISK No	Outcome	Risk	Mitigation Measure	Progress Made
8	Good Governance	Inadequate implementation of SCM prescripts	<p>Close monitoring of compliance to policies and prescripts through quarterly reviews.</p> <p>Conduct Education and awareness to all employees.</p>	<p>Monthly monitoring of compliance with policies was implemented in the year under review. Unwanted expenditure reports were updated on monthly basis.</p> <p>The approved Transversal Standard Operating Procedure was implemented throughout the year. Treasury Instruction Notes and Practices note were adhered to during the year. Monitoring of compliance was conducted by provincial Treasury.</p> <p>Supply Chain Management awareness campaigns were conducted across the Department.</p>
9	Good Governance	Outbreak of infectious diseases	<p>Development and implementation of an Infectious Disease Outbreak Response Plan.</p> <p>Continuous review and update of the business Continuity Policy and Plans aligned to the incident.</p> <p>Continuous communication both traditional and digital on the impact of the diseases.</p>	<p>The Business Continuity Plan has been developed and implemented effectively.</p> <p>The approved SHERQ Policy has been implemented effectively.</p> <p>Sanitizers are distributed regularly to all staff members as part of COVID-19 response plan.</p> <p>Covid-19 cases were reported and attended to in line the Departmental protocols.</p> <p>19 People were trained on COVID-19 regulations.</p>

3. Fraud and corruption

The Department has developed the Anti-Corruption Strategy, Whistle Blowing Policy as well as the Fraud Prevention Plan and implemented in order to encourage employees to report all acts of corruption. Education and awareness workshops and campaigns on corruption were held in different meetings / gatherings held in the Department. The Department is currently finalising the allegations of fraud and corruption cases reported to ensure the appropriate action is taken against the employees concerned.

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. 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

In order to promote good ethical conduct in the Department, the Public Service Code of Conduct has been adopted and implemented through workshops to educate all employees. The Department has implemented the approved Ethics Policy.

6. Health safety and environmental issues

Occupational Health and Safety representatives are appointed by the accounting officer from various districts, museums, district libraries and Head office. The main responsibilities of the OHS Representatives are to conduct monthly workplace OHS inspections in their respective offices to identify hazards and the causes thereof. The OHS committee is involved in COVID-19 response and has been capacitated.

The inspections were conducted at: Vhembe District (District Office, Makwarela Museum and Library and Schoemansdal Museum), Mopani District (Muti wa Vatsonga), Capricorn District (District Library), Waterberg District (District Library) and Head Office (1st and 3rd floor).

The Department in response to COVID-19 has established administrative processes aligned to regulations issued in terms of the Disaster Management Act, COVID-19 directives issued by the Department of Labour and DPSA in terms of the Disaster Management Act as outlined below:

- Establishment of a COVID-19 steering committee
- Trained staff at head office and districts through the Department of Health as part of the Department Train and Trainer programmes and is continuously providing employees with information

- Conducting risk assessment for COVID-19
- SHEQ policy reviewed and approved.
- Monitor workplace health and safety protocols

7. Portfolio Committees

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues
20 April 2021	List of libraries under municipalities who received PPEs.	A list of all libraries in the Province provided with PPE's and a report on budget spent to the value of 4.9 Million was provided to the Portfolio Committee as requested.
	Provide a list of vacancy rate in libraries, vacant positions, and positions, e.g., librarians, assistant librarians, and cleaners, and grounds men.	The Department provided a summary of all Library posts that are on the approved recruitment plan.
	Provision of a plan on how libraries will be opened during this COVID-19 period.	The libraries are currently being assisted with COVID 19 compliance measures to allow access by the Public. District compiled a library readiness plan.
	Furnish the Committee with the progress on the 126-library contract re-employment	The Department engaged with Provincial Treasury, Office of the Premier, National Department of Sport, Arts & Culture and the MEC also engaged with the Minister of Public Service and Administration. The outcome of the engagements was that the Department must adhere to Regulation 65 and 67 of Public Service Regulations, 2016- (Advertising and Selection). National Department of Sport, Arts and Culture furthermore made a guarantee that funding of the posts will be converted from conditional grant to equitable share. The Department is therefore awaiting the approval of the draft Organizational Structure by DPSA -which has included those posts – for the process of Recruitment and Selection to commence.
	Revenue Collection Report on Mapungubwe since its inception, indicating the budget allocated and the revenue collected	Mapungubwe Arts Festival is the flagship project of Limpopo Department of Sport, Arts and Culture. The festival usually takes place during the first weeks of December in Polokwane, it is viewed as a big melting pot of cultures and traditions. The festival is intended at fostering social cohesion and nation building through a

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues
		collective celebration and embracing of great arts, culture heritage and lifestyle. This festival also has economic spin offs for the province and Polokwane City through Arts and Craft Exhibition, hospitality industry and recreational public areas as high volumes of people come to Limpopo during the two-week long festival.
13 April 2021	Provide the committee with a detailed report on the dispute between the Department and the service provider on the 2016/17 Mapungubwe Festival. It relates to payments for non-performance.	The Department appointed Vibe Zone Entertainment CC (herein referred to as Vibe Zone) to procure the services of Davido to perform at Mapungubwe Festival 2017. A prepayment of R1 217 406.00 was made. Vibe Zone failed to procure the services of Davido or any other alternative artist requested by Department. The Department requested Vibe Zone to refund the money paid however it failed to do so. Department approached State Attorney and requested it to recover the money paid to Vibe Zone. State Attorney issued a letter of demand and thereafter Summons; However, the sheriff was unable to locate the business address of the services provider and residential address of its directors. Sheriff issued a return of service that indicated non-service. State attorney approached the court with notice of motion: for substituted services. The case was heard on the 09 March 2021. The court granted the Department an order to serve Vide Zone with summons in any of the following methods by email or on company or director's social media accounts or in the newspaper. State Attorney is currently implementing the court order. The Department has also written to National Treasury to have the said service provider listed on the database of restricted Service providers.
	Which libraries received COVID-19 PPE 's and what was the allocated budget therefore?	All libraries in the Province were provided with PPE's. Distribution list with names of libraries and Budget of R 4.9M .

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues
	A number of artists received a COVID-19 relief fund. Supply a list of these artists and the amount awarded to each.	177 Artists were paid COVID-19 relief fund. A list of beneficiaries paid and the amount awarded to each was R10 000 per beneficiary.
	How and when will the outstanding national and historic days be celebrated?	The following Historic days will be celebrated: Freedom Day – April 2021 Africa Day- May 2021 Heritage Day – September 2021 All these historic days are to be celebrated virtually pending the level COVID-19 regulations with regards the permissible size of open public gathering.
	There was a delay in the procurement of library books by suppliers during 2020/21. Were follow-ups made and what was the outcome?	The Department has received 12 351 from a target of 11500 targeted Library Materials. Library materials were delivered to 5 Districts for distribution to the local libraries.
	What Provincial Sport Award has been implemented and who were the recipients thereof?	Limpopo Sports Awards was implemented on 11 December 2020 and list of recipients was made available as requested
27 May 2021	The Department should furnish the Committee with a detailed report regarding the 2018 Mapungubwe Arts Festival that was outsourced to Don Laka with a breakdown of how much was allocated and the revenue collected. The Department promised to provide a written explanation by Tuesday,	In 2008 the Department hosted Mapungubwe Arts Festival upon receipt of R2million budget. The advert was publicized on all media with the objective of sourcing a Service provider to implement Mapungubwe flagship project on behalf of the Department. The Total expenditure for the Jazz Festival was R696 108.05 with a breakdown of Venue & Facilities at R34 000.00, Fire Bridge amounting to R 34 069.20, Sound and Stage R370 500.00, Crowd Barriers R 12 996.00 and Marquee Tent at R 237 442.85 and accommodation at R 41 000.00

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues
	01 June 2021.	
	The Department should provide the budget for artist Covid 19 grants and how much was utilised and the remaining balance.	The Department was never allocated budget for artist COVID-19 grant however Provincial Treasury requested Departments to bid for funds after the budget cuts in 2020/21 financial year to use for relief of artist who were adversely affected by Covid-19 pandemic. The Department was then allocated R3.6million for relief of artists.
	With reference to the under-expenditure of the annual budget by R37million or 9% at the end of the fourth quarter. The Department should submit a report stating how the under-expenditure incurred.	<p>A report stating how the under-expenditure incurred.</p> <ul style="list-style-type: none"> • Administration-97.2% which 3% underspending caused by moratorium placed on filling of vacant post other than Executive positions. • Cultural Affairs- 83.6% which is 16,4% due to late commencement of EPWP contract worker. • Library and Archives- 88.3% Late delivery of library materials and late completion of libraries that were under construction. • Sport and Recreation- 85.5% due COVID 19 restrictions on sporting activities.
	The Department should provide the Committee with a plan to compensate the artists who did not benefit on the first leg since entertainment industry is not yet fully operating.	A comprehensive plan was developed with the hope of receiving funding from the National Department of Sports Arts and Culture however funding was not given as COVID-19 level 3 intensified.
	The Department reported that the planning phases for the construction of the theatre was completed; and the DPWRI should fast-track the appointment of consultants to commence with designs, bills of quantities and tender documents. The Department should provide	Project will now be implemented through conventional/tradition procurement method. The project is now allocated to LDPWR&I as implementing agent. LDPWR&I is busy with the appointment of Professional Service Providers through Framework agreements. The process for the appointment will be finalized before end of June 2021.

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues										
	progress regarding this matter.											
	Furnish the Committee with progress regarding the Schoemansdal Museum after the last meeting on 27 May 2021. Have the construction commenced? If not, kindly indicate the reasons why, and when is the construction going to take place.	The Construction commenced on the 15th of April 2021. Construction progress is at 8.5%.										
26 August 2021	What is the latest progress with regard to the provision and implementation of recovery plans by the Independent Development Trust and Department of Public Works, Roads and Infrastructure as requested by the Department?	<p>Extension of time was granted due to the contractor's inability to obtain material from the suppliers/delays from the suppliers. Seleteng Library-Contractor has been working extra hours to recover some time lost during strikes.</p> <p>The following progress was recorded as at end of June 2021:</p> <table border="0"> <thead> <tr> <th data-bbox="781 1295 959 1329">Project Name</th> <th data-bbox="976 1295 1203 1329">Physical Progress</th> </tr> </thead> <tbody> <tr> <td data-bbox="781 1363 992 1397">Seleteng Library</td> <td data-bbox="1068 1363 1130 1397">95%</td> </tr> <tr> <td data-bbox="781 1401 1032 1435">Runnymede Library</td> <td data-bbox="1068 1401 1130 1435">99%</td> </tr> <tr> <td data-bbox="781 1440 1003 1474">Mulamula Library</td> <td data-bbox="1068 1440 1130 1474">57%</td> </tr> <tr> <td data-bbox="781 1478 992 1512">Mavalani Library</td> <td data-bbox="1068 1478 1130 1512">72%</td> </tr> </tbody> </table> <p>Practical Completion Inspection were conducted at Runnymede Library and Seleteng Library and the contractors were attending to the practical completion list.</p> <p>Seleteng Library achieved practical completion on 29 July 2021 and Runnymede Library practical completion was achieved in August 2021.</p> <p>Mavalani Library-Progress has improved since the contractor ceded some of the works to the cessionaries.</p>	Project Name	Physical Progress	Seleteng Library	95%	Runnymede Library	99%	Mulamula Library	57%	Mavalani Library	72%
Project Name	Physical Progress											
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		Mulamula Library has been affected by the strikes however the issues are resolved as and when there are stoppages through the IDT Social Facilitation Unit. Progress is moderate
	Why did only 35 employees attend the health and safety sessions which were conducted online?	The Health and Safety awareness session was planned for Capricorn District officials only. The District has 45 officials and 35 logged in for the virtual Health and Safety awareness event. The challenge for those who could not log on to the event was lack of resources (computer and data) for officials working remotely. The Department has planned to host similar Health and Safety awareness event for the remaining districts in the coming quarters.
	What was the amount transferred to the Moral Regeneration Movement and the Limpopo Geographic Names committee and outline the purpose for the transfer?	<p>Moral Regeneration Movement:</p> <p>The amounts of R 250 000,00 was transferred to Moral Regeneration Movement in 2021/22 financial year for the purpose of advising the Office of the Executive Authority on matters related to their respective areas as well as implementation of the APP. This body was established in the province with the following functions:</p> <ul style="list-style-type: none"> •Harnessing and supporting the energy and creative spirit of youth towards Moral renewal. •Strengthening the family unit, combating poverty, and reducing the inequality gap. •Combating the root causes of crime and corruption in all their manifestations. •Fostering greater religious tolerance and cooperation for Moral renewal. •Ensuring that the electronic and print media carry positive stories of moral regenerations movement committee •Establish of districts working committee. •Mobilization of resources and mass

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		<p>participation of the people</p> <p>Limpopo Geographic Names Change Committee:</p> <p>The amount of R500 000 was transferred to Limpopo Geographic Names Change Committee in 2021/22 financial year for the purpose of advising the Office of the Executive Authority on matters related to their respective areas as well as implementation of the APP.</p> <p>In 1998, our democratic government enacted the South African Geographical Names Council Act 118 of 1998 that: established the South African Geographic Names Council (SAGNC) which replaced the apartheid era Place Names Committee. Section 2 and 3 of the SAGNC Act 118 of 1998 provides for the appointment of the South African Geographical Names Council by the Minister of Sport, Arts and Culture.</p> <p>The South African Geographical Names Council was appointed by the Minister for a period of three years (2019 – 2021) comprising of Ministerial appointees and Provincial Chairpersons of Provincial Geographical Names Committees. Provincial Geographical Names Committees (LPGNCs) are established in terms of section 2 (2)(a) of the South African Geographical Names Council Act 118, 1998.</p> <p>They are established by the MEC of Sport, Arts and Culture after consultation with the SAGNC.</p> <p>During early 2019, the Limpopo Department of Sport, Arts and Culture advertised for nominations for members of the Provincial Geographical Names Committee.</p> <p>Their mandate is:</p> <ul style="list-style-type: none"> • to receive geographical names standardisation applications from government Departments, provincial governments, local authorities, the SA Post Office, property developers and any other body or persons and

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues
		<p>recommend to the South African Geographical Names Council (SAGNC).</p> <ul style="list-style-type: none"> • to advise municipalities on geographical names i.e, New names, Names changes, Names corrections, Registrations of long existing names of features, Correct naming etc. • to Advise municipalities and work with them in ensuring that they apply the principles of the SAGNC Act 118 of 1998 to names under their jurisdictions. • Work with municipalities to establish District and Local Geographical Names Committees, i.e. as a section 79 or section 80 of the Municipal Structures Act (a Sub-Committee of Municipal Council)
	<p>4.Explain what interventions are in place if COVID-19 restrictions are still applicable for the next quarters to address the challenge of promoting artists?</p>	<p>Arts and Culture intends to look at the earmarked programmes that are recurrent and are usually held every year hosted by outside stakeholders i.e. programs like:</p> <p>LIMAS (Limpopo Music Awards);</p> <p>Xitsonga Music Awards;</p> <p>Sepedi Music Awards.</p> <p>Limpopo International Film Festival hosted by the film office and usually partners with DSAC during Mapungubwe Arts Festival;</p> <p>Resuscitation of the Film Office;</p> <p>Limpopo Fashion Week and Limpopo Fashion Weekend for plus size models;</p> <p>Timara Art Gallery for Visual Arts, Craft and Fine Art;</p> <p>Comedy sessions with the entourage of Mashabela Galane as a virtual comedy platform that can be recorded and accessible on Government website to provide entertainment angle on the platform.</p>

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		<p>Poetry sessions hosted virtually and select 1 theatre group from all 5 districts and record their theatre group to be streamed on DSAC website.</p> <p>Select 1 traditional dance groups from all 5 Districts and record their group performance and stream it on DSAC website.</p> <p>Secondly, we will:</p> <ul style="list-style-type: none"> -Host virtual workshops in partnership with relevant qualified and active companies, individuals and groups on music, theatre, poetry, film, dance both traditional and contemporary, fashion. -Workshops on compliance issues as our artists struggled to even receive relief funds due to compliance issues. <p>Compliance workshops will be focused on</p> <ul style="list-style-type: none"> • How to do your SARS • How to register a company on CIPC • How to register your music on relevant platforms for revenue streams e.g. SAMRO, CAPASSO, RISA etc. • How to copyright your works of art to avoid losing your Intellectual property. • How to source funds for their projects • How to access different kinds of funding platforms. <p>Our activity log will focus on these key areas</p> <ul style="list-style-type: none"> • Support artists through proposals that are quotient and meeting DSAC development and Promotion of Artists mandate • Support annual events hosted by outside stakeholders

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues
		<ul style="list-style-type: none"> • Provide virtual workshops through partnerships on art fields i.e. music, fashion, film, poetry, theatre, comedy, dance and visual arts etc. • Copy Proudly SA method of creating access to markets for our artists or partnering with Proudly SA for assisting our artists to access markets and sell their products digitally and online for artists to showcase their works linked to social media platforms but hosted by DSAC website
	<p>5.The report indicates that the Department has session agreements in place to assist contractors with cash flow difficulties. The Department should provide a detailed report with regard to these session agreements.</p>	<p>The report indicates that the Department has session agreements in place to assist contractors with cash flow difficulties. The Department should provide a detailed report with regard to these session agreements.</p>
	<p>6. How will the backlog be addressed since indigenous games were suspended or cancelled?</p>	<p>The Indigenous Games fall within the Recreation Promotion Sub – Programme in Programme 4. These games are recreational in nature and encompasses the cultural aspect with a purpose of preserving and promoting our diverse culture in the country. The codes of Indigenous Games are as follows:</p> <ul style="list-style-type: none"> • Morabaraba • Khokho • Kgati • Jukskei • Drie – Stockies • Dibeke • Ncuba • Diketo <p>The Department will be hosting Indigenous Games in all 5 districts in the 9 Codes mentioned above on 04 September 2021 and the Provincial Indigenous Games on 11 September 2011. The hosting of the games will</p>

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues
		address the backlog in Recreation.
30 November 2021	What is the latest progress regarding the provision and implementation of recovery plans by the Independent Development Trust and Department of Public Works, Roads and Infrastructure as requested by the Department?	<p>Extension of time was granted due to the contractor's inability to obtain material from the suppliers/delays from the suppliers. Seleteng Library-Contractor has been working extra hours to recover some time lost during strikes.</p> <p>The following progress was recorded as end of June 2021:</p> <p>Project Name Physical Progress</p> <ul style="list-style-type: none"> • Seleteng Library 95% • Runnymede Library 99% • Mulamula Library 57% • Mavalani Library 72%
	Why did only 35 employees attend the health and safety sessions which were conducted online?	The Health and Safety awareness session was planned for Capricorn District officials only. The District has 45 officials and 35 logged in for the virtual Health and Safety awareness event. The challenge for those who could not log on to the event was lack of resources (computer and data) for officials working remotely. The Department has planned to host similar Health and Safety awareness event for the remaining districts in the coming quarters.
	What was the amount transferred to the Moral Regeneration Movement and the Limpopo Geographic Names committee and outline the purpose for the transfer?	<p>The amounts of R250 000,00 was transferred to Moral Regeneration Movement in 2021/22 financial year for the purpose of advising the Office of the Executive Authority on matters related to their respective areas as well as implementation of the APP.</p> <p>An amount of R500 000 was transferred to Limpopo Geographic Names Change Committee in 2021/22 financial year for the purpose of advising the Office of the Executive Authority on matters related to their respective areas as well as implementation of the APP</p>
	Explain what interventions are in place if COVID-19	Arts and Culture intends to look at the earmarked programmes that are recurrent and are usually held

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues
	restrictions are still applicable for the next quarters to address the challenge of promoting artists	every year hosted by outside stakeholders i.e. programs like: LIMAS (Limpopo Music Awards); Xitsonga Music Awards; and Sepedi Music Awards.
	The report indicates that the Department has session agreements in place to assist contractors with cash flow difficulties. The Department should provide a detailed report regarding these session agreements.	Mavalani Library-R 379 090.13 for Aluminum windows R 359 082.50 clear Vu fencing and Seleteng Library 307 898.70. Mulamula Library R1 419 159.32
	How will the backlog be addressed since indigenous games were suspended or cancelled?	The Indigenous Games fall within the Recreation Promotion Sub – Programme in Programme 4. These games are recreational in nature and encompasses the cultural aspect with a purpose of preserving and promoting our diverse culture in the country. The codes of Indigenous Games are as follows: <ul style="list-style-type: none"> • Morabaraba • Khokho • Kgati • Jukskei • Drie – Stockies • Dibeke • Ncuba • Diketo
	What interventions are in place to prevent under expenditure at the end of the 2021/22 financial year since this occurred during the first and second quarter?	The underspending which was caused by unfilled vacant posts, Social cohesion projects, Conditional grant and delay in appointment of contractors on the four library Infrastructure projects and the provincial Theatre
	What criteria does the Department use to select	The following Criteria are used for the advertisement

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	officials for bursary purposes and what are the budget allocation for this purpose?	<ul style="list-style-type: none"> • Signed application by the supervisor or head of component, • Quotation of tuition fees • Certified copies of ID and Highest qualification.
	The Department should provide details such as the name of the service provider, number of people reached virtually and the budget allocation for the hosting of Heritage Day in September 2021.	According to the technical report from the service provider we had over 39 people joining on zoom and zoom worked better than Facebook despite the technical glitches we had. We boosted the adverts on Facebook and over 24 000 people were reached on the Media Advisory post and 8000 people we reached on the video Clip. Budget of R 696 126.83
	What is the nature of maintenance and upgrading at Schoemansdal museum?	<p>The upgrading of new information centre at Schoemansdal museum entails the following scope work:</p> <ul style="list-style-type: none"> • Reception area (100 m2) • 2 x Cloakrooms (40 m2) • Wheelchair cl room (4 m2) • Exhibition space (120 m2) • Service entrances (8 m2) • Workspace (research area by public (20 m2) • Storeroom general with shelves (40 m2) • Storeroom collections with shelves (40 m2) • Storeroom Farm supplies & stock (40 m2) • Storeroom Cleaning materials (8 m2) • 5 x Offices (total 60 m2) • Kitchenette (6 m2) • Staff room (15 m2) • Leaner room (6 m2) • Staff toilets male and female (total 10 m2) • Multi-functional area (100 m2) • Garage (Tractor & two vehicles) (50 m2) • Undercover staff parking for 5 vehicles (80M2) • Public Parking for 10 vehicles, 1 bus) • Air-conditioning in all relevant areas • The contract amount for the project is R37,218,000-00

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	When will the official opening of Runnymede and Seleteng libraries take place since it has reached practical completion and what was the final budget allocation for each library?	<p>The libraries have reached practical completion and procurement of furnisher is in process and immediately is delivered, the dates for official opening will be discussed with stakeholders in the affected communities. The Portfolio Committee will be updated of the dates as requested. The contract amount for the libraries is as follows:</p> <ul style="list-style-type: none"> • Runnymede Library - R 18,498,981-05 • Seleteng Library – R 20,566,175-48
	The Department must provide a breakdown of the nature of maintenance at the six libraries and the budget allocation for this purpose.	<p>1. Metz Library: Nature of maintenance: Sealing of roof covering, Ceilings, Repairs to sanitary wares, Electrical and Mechanical repairs, General painting, with a budget of R328,634.86</p> <p>2. Soetfontein Library: Nature of maintenance: Sealing of concrete roofs covering, Ceilings, Repairs to sanitary wares, Electrical and Mechanical repairs, General painting with a budget of R257,021.41.</p> <p>3. Musina Nancefield Library: Nature of maintenance: Alteration works, Repairs to sanitary wares, remove meranti damaged meranti doors and replace with aluminum doors, Remove, and replace damaged ceilings, Repairs to faulty electrical fittings and mechanical fittings, general painting with a budget of R605,573.35</p> <p>4. Vlakfontein Library: Nature of maintenance:</p> <p>Remove and replace flashing seal roof leakages, remove carpet floor covering and replace with ceramic tile, Drilling of a new borehole, Repairs to sanitary wares, Electrical and Mechanical repairs, etc. and general paintwork to the building with a budget of R698,856.00.</p> <p>5. Capricorn District Library Nature of maintenance: Remove and replace flashing seal roof leakages, remove carpet floor covering and replace with ceramic tile, Repairs to sanitary wares, Electrical and Mechanical repairs, etc and general paintwork to the</p>

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues
		<p>building with a budget of R586,135.31</p> <p>6.Seshego Library Nature of maintenance: Remove and replace flashing seal roof leakages, remove carpet floor covering and replace with ceramic tile, repairs to sanitary wares, Electrical and Mechanical repairs, etc and general paintwork to the building R519,647.37</p>
21 April 2022	<p>Why did the Department fail to achieve a clean audit opinion since the Audit Action Plan was implemented during the 2019/20 financial year?</p>	<p>The Department implemented the audit action Plan of 2019/20 to resolve material audit findings related to asset management. These materials audit findings of assets led to the Department obtaining a qualified audit opinion since 2009/2010 to 2018/19.</p> <p>The material audit findings were resolved by reinstating material amounts in the asset register. This material misstatement of the asset register which occurred when resolving the audit finding resulted in the Department not obtaining clean audit. There were other misstatements in the financial statements that were corrected which also contributed to the non – achievement of the clean audit. As the AG the restatement of corresponding figure led to the Department not getting a Clean Audit opinion.</p>
	<p>The Department must provide details with regard to the “Holekane Campaign” as a flagship project to bring awareness to communities about gender-based violence and femicide.</p>	<p>Go Lekane is a concept initiated by the National Department of Sport, Arts and Culture to fight Gender – Based Violence and Femicide in the country. This project aims to involve men and boys to have conversations about Gender – Based Violence and Femicide to come up with ways on how to educate men and boys in communities to assist in fighting against the pandemic.</p> <p>This campaign involves activities such as Fathers and Sons Camps where conversations about GBVF will be held, open campaigns in schools, communities and identified hot spots of GBVF. In the Department, there are 12 GBV campaigns that will be implemented in the year which will encompass the Go Lekane campaign.</p>

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues
	Where will these three nationals and/or historic days be hosted and what is the budget allocation for each?	<p>The hosting of National historic days rotates annually from one district to the other. The districts and the budget allocated for 2022/23 Financial year is as follows:</p> <ul style="list-style-type: none"> • Freedom Day has a budget allocation of R925 000.00, and it will be held at Sekhukhune District Manganeng Village • Africa Day has a budget allocation of R595 000.00, and it will be hosted at Mopani District. The venue will be confirmed immediately the Memo is approved by EXCO. • Heritage Day budget allocation is R925 000.00, and it will be also hosted at Mopani District. The venue will also be confirmed after approval by EXCO.
	Why will only 12 libraries out of a total of 96 be maintained, what is the budget allocation for each and when will the other 84 be maintained	The Maintenance of Libraries is spread over the MTEF period, and 12 libraries will be maintained in the current financial year. The number is based on the availability of the budget from the conditional grant.
	The Department should provide details of the public awareness programmes to be conducted during the year under review.	<p>The Department in collaboration with Department of Education and District Municipalities will identify Schools for education and awareness programmes to roll out the “I AM THE FLAG “campaign. The main objective of the project “I AM THE FLAG is to teach South Africans about the value of their flag and national symbols for them to become proud of who they are, love their country and protect their heritage. This is done through promoting the South African national symbols and national identity and promoting patriotism. 25 public awareness on “I AM THE FLAG” are planned across all the districts.</p> <p>The Department has planned awareness campaigns to educate the public about the significance of archive services in the province. A total number of five (5)</p>

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues
		<p>awareness campaigns on Archives will be implemented in all districts. The promotion of all languages, in particular the Indigenous languages is of key significance. The Department planned to implement 7 multilingualism promotional campaigns hosted in all five Districts. To play a role in combating the scourge of Gender Based Violence and Femicide, the Department planned 12 Number of GBVF awareness campaigns in partnership with local and district municipalities.</p>
	<p>The Department must provide a break-down of where the Golden games and Indigenous games will be hosted, the target groups and the financial implications thereof.</p>	<p>Golden Games:</p> <p>Golden games are coordinated by National Department of Social Development. In the provincial level is a shared responsibility between Office of the Premier and Department of Social Development. Office of the Premier' s responsibility is to coordinate older person parliament while Social Development is responsible for staging the games from Districts to National level. Department of Sports is responsible for provision of equipment, sport attire and technical expertise. The Department is currently waiting for the pronouncement from National Department of Social Development as for the past two years it did not take place due to COVID-19 restrictions.</p> <p>Indigenous Games:</p> <p>The main purpose of Indigenous Games is to revive and popularize cultural activities that have a particular appeal to vast sectors of South African communities including traditional rural people. The activities performed is Kgati, Nsuva (Moruba), morabaraba, juskei ,dibeke, Kho-kho, drie stokies, Intonga and diketo.</p> <p>Project Details:</p> <p>The Indigenous Games are games that are played at Local, District, Provincial and National levels. Teams</p>

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues																								
		<p>will be selected from local municipalities and proceeded to the district level where the purpose is to select teams that will compete at the Provincial and National games.</p> <p>The District Build Up Events:</p> <p>The following table describe all games that will play at the district level to select the Provincial Indigenous /games Team, districts will have different venues according to the indigenous codes, 120 people per code.</p> <table border="1" data-bbox="787 879 1425 1696"> <thead> <tr> <th data-bbox="787 879 933 1129">District games</th> <th data-bbox="933 879 1101 1129">Date</th> <th data-bbox="1101 879 1284 1129">Venue</th> <th data-bbox="1284 879 1425 1129">Number of participants estimated</th> </tr> </thead> <tbody> <tr> <td data-bbox="787 1129 933 1265">Capricorn</td> <td data-bbox="933 1129 1101 1265">2022/07/09</td> <td data-bbox="1101 1129 1284 1265">Mohodi Sport Complex</td> <td data-bbox="1284 1129 1425 1265">700</td> </tr> <tr> <td data-bbox="787 1265 933 1390">Mopani</td> <td data-bbox="933 1265 1101 1390">2022/07/02</td> <td data-bbox="1101 1265 1284 1390">Phalaborwa</td> <td data-bbox="1284 1265 1425 1390">700</td> </tr> <tr> <td data-bbox="787 1390 933 1492">Sekhukhune</td> <td data-bbox="933 1390 1101 1492">2022/07/23</td> <td data-bbox="1101 1390 1284 1492">Marble hall</td> <td data-bbox="1284 1390 1425 1492">500</td> </tr> <tr> <td data-bbox="787 1492 933 1594">Vhembe</td> <td data-bbox="933 1492 1101 1594">2022/07/30</td> <td data-bbox="1101 1492 1284 1594">Makhuvha Stadium</td> <td data-bbox="1284 1492 1425 1594">520</td> </tr> <tr> <td data-bbox="787 1594 933 1696">Waterberg</td> <td data-bbox="933 1594 1101 1696">2022/07/16</td> <td data-bbox="1101 1594 1284 1696">Lephalale</td> <td data-bbox="1284 1594 1425 1696">660</td> </tr> </tbody> </table>	District games	Date	Venue	Number of participants estimated	Capricorn	2022/07/09	Mohodi Sport Complex	700	Mopani	2022/07/02	Phalaborwa	700	Sekhukhune	2022/07/23	Marble hall	500	Vhembe	2022/07/30	Makhuvha Stadium	520	Waterberg	2022/07/16	Lephalale	660
District games	Date	Venue	Number of participants estimated																							
Capricorn	2022/07/09	Mohodi Sport Complex	700																							
Mopani	2022/07/02	Phalaborwa	700																							
Sekhukhune	2022/07/23	Marble hall	500																							
Vhembe	2022/07/30	Makhuvha Stadium	520																							
Waterberg	2022/07/16	Lephalale	660																							

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues				
		Budget Breakdown:				
	District	Description of items	Estimated costs of the project by item	Date of event	Contingent	
• Waterberg			R193 000.00	• 2022/07/16	• 660	
	Medical services	R5 000.00				
	Logistics	R10 000.00				
	Venues	R5 000.00				
	Public Liability	R5 000.00				
	Catering	R20 000.00				
	Transport	R153 000				
• Capricorn			R193 000.00	• 2022/07/09	• 700	
	Medical services	R5 000.00				
	Logistics	R10 000.00				
	Venues	R5 000.00				
	Public Liability	R5 000.00				
	Catering	R20 000.00				
	Transport	R153 000				
• Vhembe			R193 000.00	• 2022/07/13	• 520	
	Medical services	R5 000.00				

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues				
			Logistics	R10 000.00		
			Venues	R5 000.00		
			Public Liability	R5 000.00		
			Catering	R20 000.00		
			Transport	R153 000		
				R193 000.00		
		• Mopani	Medical services	R5 000.00	• 2020/07/02	• 700
			Logistics	R10 000.00		
			Venues	R5 000.00		
			Public Liability	R5 000.00		
			Catering	R20 000.00		
			Transport	R153 000		
				R193 000.00		
		• Sekhukhune	Medical services	R5 000.00	• 2020/07/23	• 500
			Logistics	R10 000.00		
			Venues	R5 000.00		
			Public Liability	R5 000.00		
			Catering	R20 000.00		
			Transport	R153 000		
			R965 000.00			
		Sub-Total		R965 000.00		

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues
	<p>What is the provincial programme to be implemented and why will the Department only implement one? Give details.</p>	<p>Items of mass participation development grant framework, provincial programs are those programs that are specifically contributing to a program called “I Choose to be Active and Recognition Program which is Sport awards”. The program has 1% of the total grant allocation (R64 978 000), which translate into R650 000.00.</p> <p>Due to budgetary constrained only one program is identified, which is Sport Award”. The objective of the programme is to recognizes and honor teams and individuals who excelled both on and off the playing field.</p> <p>Budget Break down:</p> <ul style="list-style-type: none"> • Gift and awards: R303 000.00 • Public Transport: R47 000.00 • Venue and facilities: R300 000.00 <p>The “I Choose to be active campaigns” has been incorporated into daily Hubs, activities like “Mass aerobics and community walks”.</p>
	<p>Where will the youth camp be hosted and what is the financial implications thereof?</p>	<p>The Department rely from Quotations sourced from different conference facilities from the five districts which meet requirements of the outdoor activities such as hiking and rock clamming, cycling, high ropes to make sure it covers all the activities to be performed as part of the programme. The budget for youth camp is R3 million.</p> <p>Key Objectives of The Youth Camp</p> <ul style="list-style-type: none"> •To promote intergenerational bonding •To improve social cohesion by bringing all youth of different cultures in both genders under one roof with the sole view of uniting the youth of the province and ultimately Nationally •To create awareness of the abilities and capabilities of

Date	Matters raised by the Portfolio Committee	How the Department addressed the issues																					
		<p>younger persons</p> <p>The activities performed are as follows:</p> <p>Outdoor activities: Hiking, Rock Climbing, Zip Line, Formulae 1, Treasure hunt, Tag of war and bowling</p> <p>Indoor activities: Nation building, Leadership, Social Cohesion and Character building.</p> <p>Youth Camp Budget Break down:</p> <table border="1"> <thead> <tr> <th>Item</th> <th>Budget</th> <th>Estimated</th> </tr> </thead> <tbody> <tr> <td>Accommodation</td> <td>R1 302 000.00</td> <td>R1 300 000.00</td> </tr> <tr> <td>Medical Services</td> <td>R50 000.00</td> <td>R50 000.00</td> </tr> <tr> <td>catering</td> <td>R40 000.00</td> <td>R10 000.00</td> </tr> <tr> <td>transport</td> <td>R250 000.00</td> <td>R250 000.00</td> </tr> <tr> <td>Apparels</td> <td>R1234 000.00</td> <td>R1 200 000.00</td> </tr> <tr> <td>Inv. farm sup: seed & seedling</td> <td>R49 000.00</td> <td>R49 000.00</td> </tr> </tbody> </table>	Item	Budget	Estimated	Accommodation	R1 302 000.00	R1 300 000.00	Medical Services	R50 000.00	R50 000.00	catering	R40 000.00	R10 000.00	transport	R250 000.00	R250 000.00	Apparels	R1234 000.00	R1 200 000.00	Inv. farm sup: seed & seedling	R49 000.00	R49 000.00
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Inv. farm sup: seed & seedling	R49 000.00	R49 000.00																					

8. SCOPA RESOLUTIONS

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
2014/15 FY				
Resolution 6	Procurement, contract and consequence management	The committee further recommends that Provincial Treasury must appoint a forensic investigation into all income and expenditure into the 2017 Mapungubwe Arts	Forensic investigation has been finalised. The Department is in the process of implementing the recommendations. Furthermore, it is noted that the Department is	No

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
		Festival as a matter of urgency. Furthermore, Executive Authority must provide a detailed report of all NGOs and their directors who were associated with the Mapungubwe Arts Festival over a period of five years.	requesting an intervention from State Attorney to assist with the recovery and the feedback is still awaited.	
Resolution 7	Human resource management and compensation	The committee recommends that the MEC must implement appropriate measures to improve on the record keeping system. The Committee further recommends that the MEC should investigate which positions these appointed people are holding. The matter should then be referred to the Public Service Commission (PSC) for further investigation regarding the appointees. Skills audit should be conducted to ensure that adequately qualified people are placed at the proper positions. A detailed report should be presented by the MEC in the house on or before the 31st March 2017.	Updated report on the implementation of recommendations will be provided on a quarterly basis to assist Treasury to appreciate the movement.	No
2016/17 FY				
Resolution 5	Uncertainty relating to the future outcome of the exceptional litigation	The Executive Authority must seedily conclude all pending cases against the Department.	The Department has to make follow u with the State Attorney about the progress on cases referred.	No
Resolution 10	Procurement and contract management	The committee recommends that the Executive Authority must take action commensurate with misconduct committed against the Accounting Officer for awarding	Forensic investigation has been finalised. The Department is in the process of implementing the recommendations. Furthermore, it is noted	No

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
		<p>employees of the Department contracts to perform remunerative work with their own Department and for awarding contract to bidders who did not submit a declaration of past supply chain practices such as fraud, abuse of SCM system and non-performance, which is prescribed in order to comply with Treasury regulation 16A9.2</p> <p>The committee further recommends that Provincial Treasury must appoint a forensic investigation into all income and expenditure into the 2017 Mapungubwe Arts Festival as a matter of urgency. Furthermore, Executive Authority must provide a detailed report of all NGOs and their directors who were associated with the Mapungubwe Arts Festival over a period of five years.</p> <p>The Executive Authority must brief the House on progress made every six months on the implementation of this resolution until the resolution is fully implemented with effect from 30 September 2018.</p>	that the Department is requesting an intervention from State Attorney to assist with the recovery and the feedback is still awaited.	
Resolution 12	Unauthorised Expenditure	The committee recommends that the Accounting Officer must recover the unauthorised expenditure from the	The Department has commenced with the process to recover the unauthorised expenditure,	No

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
		responsible officials. The Executive Authority must brief the House on progress made every six months on the implementation of this resolution until the resolution is fully implemented with effect from 30 September 2018.	Furthermore, the amount is now disclosed under “transferred to debts”.	
2017/18 FY				
Resolution 2	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 misstatements in the preparation on the Annual Financial Statements (AFS) in order to obtain a clean audit.	The Accounting Officer implemented the following measures to ensure improvement of the Audit opinion. The action Plan was developed to address all findings. The Department resolved all 38 findings raised for the year under review.	No
Resolution 3	Non improvement in the Audit Outcomes.	The Committee recommends that the Accounting Officer must develop a comprehensive audit plan in order to obtain a clean audit.	Fully implemented. The Department has improved from qualified to unqualified audit opinion.	No
Resolution 6	Irregular expenditure	The Committee recommends that the Accounting Officer must take appropriate action against responsible officials for incurring irregular expenditure amounting to R67 471 000 which was incurred in the previous year.	Disciplinary action was instituted against the Accounting Officer and the CFO. The Accounting Officer was demoted, and the CFO was dismissed. The Mapungubwe forensic investigation has been finalized and disciplinary action is underway. Progress report will be submitted	No

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
			<p>to the House in the fourth quarter of 2020/21 financial year.</p> <p>The PMDS non-compliance matter is serving before court.</p> <p>The Mapungubwe forensic investigation has been completed.</p> <p>Public Service Commission investigation on irregular appointments has been completed and the case are serving before court.</p>	
2018/19 FY				
Resolution 1	Stagnant in the audit outcomes.	<p>The Committee recommends that the Accounting Officer must develop an audit action plan to obtain a clean audit.</p> <p>The Executing Authority must brief the House on progress made every six months on the implementation of this resolution until the resolution is fully implemented with effect from 31 October 2020.</p>	Fully implemented. The Department has improved from qualified to unqualified audit opinion.	No
Resolution 6	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	<p>The Fruitless and wasteful expenditure of R2,707 million was investigated as follows:</p> <p>An amount of R1 463 Million was written off by Provincial Treasury</p> <p>An amount of R4000.00</p>	No

Resolution No.	Subject	Details	Response by the Department	Resolved (Yes/No)
		responsible officials	was recovered from the responsible official. A balance of an amount of R 1 240 million has been referred to State Attorney for recovery processes.	

9. Prior modifications to audit report

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 of submitted AFS	2019/20	Monthly reconciliations

10. Internal Control Unit

The Department has established the internal control unit with only an Assistant Director reporting to the Deputy Director compliance. The unit will be capacitated once funds are available.

The Department's systems of internal accounting control provide reasonable assurance on the following:

Existence – Assets, liabilities and ownership interests exist as of a point in time

Occurrence – Recorded transactions represent economic events that actually occurred during a stated period of time.

Completeness – All transactions and other events and circumstances that occurred during a specific period, and should have been recognized in that period, have, in fact, been recorded.

Rights and obligations – Assets and liabilities reported on the balance sheet are bona fide rights and obligations of the entity as of that point in time

Valuation or allocation – Assets, liabilities, revenues, and expenses are recorded at appropriate amounts in accordance with relevant accounting principles

Presentation and disclosure – Items in the statements are properly described and classified as well as fairly presented.

11. Internal Audit and Audit Committees

11.1 Key activities and objectives of the internal audit

The Department utilises the transversal services of the Internal Audit Unit based in Provincial Treasury. Progress made in relation to findings made by the Internal Audit Unit is also reported to the Audit Committee on a quarterly basis. The key objectives of Internal Audit (IA) are:

- Provide assurance of adequacy and effectiveness of Risk Management process;
- Assess & recommend improvement on governance process;
- Providing assurance to management and the AC on the adequacy and effectiveness of the risk management process; and
- Assist management and the AC by examining, evaluating, reporting and recommending improvements on the adequacy and effectiveness of management's risk processes.

11.1.1 Summary of audit work done

The following audits were performed during the year under review and the recommendations are being implemented:

Assurance Audit

Q1	Q2	Q3	Q4
<ul style="list-style-type: none"> • Annual Financial Statements • Annual Report Review • Follow up 	<ul style="list-style-type: none"> • COVID-19 Protocols • Follow up 	<ul style="list-style-type: none"> • Interim Financial Statements • Division of Revenue • Transfer Payments • Reliability of Performance Information • Legal Services • Business Continuity Plan • Follow up 	<ul style="list-style-type: none"> • Supply Chain Management • Asset Management • Mass Sport Participation Programme • Social Cohesion Programme • Library Services • Follow up

Fraud Audit

Q1	Q2	Q3	Q4
•	•	• Follow up	•

Information Systems Audit

Q1	Q2	Q3	Q4
<ul style="list-style-type: none"> ICT Infrastructure 	<ul style="list-style-type: none"> 	<ul style="list-style-type: none"> 	<ul style="list-style-type: none"> BAUD Asset Management Controls General Control Review; and Follow up.

11.2 Key activities and objectives of the Audit Committee**11.2.1 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 for that particular financial year. National Regulations in response to COVID-19 recommended that, where possible, all meetings must take place through virtual platforms as a strategy to prevent face-to-face interactions that may result in a high number of infections. Apart from the challenges as posed by COVID-19, 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.

11.2.2 Impact of COVID-19 on Audit Committee Activities

Despite the fact that COVID-19 poses serious threat to humanity, 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 was realised from accommodation and travelling of the AC as these costs were no longer incurred as the meetings are 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.

Despite 2022 AC Annual Strategic Planning Workshop which took place physically, all other AC activities have taken place through virtual platforms (Microsoft Teams) as a direct consequence of COVID-19. The need for all the AC activities to take place through virtual platforms had actually emphasised the vulnerability of our servers, connectivity, Data allocation and poor networks across the country. Poor connectivity ranging from myriad of issues remains a problem hampering the PAG's office through AC Secretariat to facilitate smooth AC activities / meetings. As a result, there is a clear visible need for the Limpopo Provincial Government to invest strongly on ICT to ensure that issues of connectivity do not affect virtual meetings.

11.2.3 Audit Committee Meetings

During the financial year 2021/2022, 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 2021/2022 AC Annual Schedule as opposed to the previous financial year wherein meetings were rearranged as a response to the impact of COVID-19. As resolved during 2021 AC Annual Strategic Planning Workshop, briefing sessions between MECs and all AC Members were held from 06 – 10 December 2021. The meetings were held virtually and afforded all the AC Members a slot with each MEC of the Departments under the Cluster they serve.

11.2.4 2021/2022 Audit Committee Annual Strategic Planning Workshop

The 2022 AC Annual Strategic Planning Workshop was held face-to-face to discuss myriad of issues affecting the work of the AC during 02 – 03 February 2022. Honourable MEC of LPT presented to the workshop to outline EXCO expectations to the AC members and a commitment that the AC is enjoying unconditional support from EXCO. Also in attendance was the Independent Risk Chairperson of COGHSTA and DPWRI to present on the status of Risk Management in the Province including Provincial Risk Profile. The Strategic Planning had taken a total of 51 Resolutions that need to be implemented by the end of the current financial year 2022/23. Moreover, *“48 Months Audit Committee Reflection from Members’ Perspective including the Barriers to effective Oversight and Advice”* was presented by Cluster 02 Chairperson in consultation with all the other Clusters. Through this presentation, an AC Improvement Plan was drafted with activities and timelines for various stakeholders to implement.

11.3.5 CAC Chairperson Meetings

During the current financial year, the CAC Chairperson managed to attend only one (1) EXCO meeting during February 2022. Despite a need for the CAC Chairperson to attend such meetings, they are based on invite from EXCO Secretariat depending on issues being discussed. However, a great emphasis is made that the CAC Chairperson must be invited to attend EXCO meetings to present CAC Report detailing all the Clusters AC matters. Moreover, the CAC managed to attend at least three (3) HOD Forums to present CAC reports. This initiative is welcomed as it provides AC an opportunity to interact through CAC Chairperson with all the Accounting Officers. As per best practices and PFMA / Treasury Regulations provisions, the CAC Chairperson participate in the ongoing process of the recruitment of the Chief Audit Executive (CAE) to ensure and emphasises the independency of the Shared Internal Audit Services (SIAS). During 2021 AC Annual Strategic Planning Workshop, the AC Members reviewed the Accounting Officer’s Reporting template to the AC thus the CAC Chairperson was invited to attend the Audit Debriefing Session to present changes in the template to all the Head of Internal Controls and CFOs in the Province.

11.3.6 360 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 4.71 (from rating of 1 – 5) when combining the average scores of all the AC Stakeholders. This represented a slight

improvement from the previous evaluation period which yielded an average score of 4.52 rating. 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). AGSA 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 SIAS has recorded a highest average score of 4.9 followed by the AC with the second highest average score of 4.6 while Management remained steady at an average score of 4.5. One of the major issue that needed to be discussed at the Strategic Planning emanated from the 360 Degree evaluation was the disparity around oversight by the AC over the work of External and Internal Auditors as management expressed concerns through a declining score in this category. Another concern emerged from the evaluation was around understanding of Departmental Risks by the AC members as management emphasised this concern through a declining score in this category. All the issues discussed during the Strategic Planning had resolutions taken for implementation.

11.3.7 Audit Committee Membership

Current AC Membership was appointed with effect from 01 February 2020 and will expire on 31 December 2022. A total of 17 AC members were appointed during 2020 AC membership appointment process. Total number of female AC members are eight (8) while a total number of male AC members are nine (9) represented as: 53% males and 47% females. Although this represent a huge improvement from the previous AC composition, there is a strong need to improve female recruitment to the Limpopo AC. Moreover, the PAG's office is currently in the process of recruiting new AC Membership for the period 2023-2025.

11.3.8 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 2021	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 2021	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 / August / September 2021	Review of Draft Audit and Management Reports	f. Draft Management Reports, g. Draft External Audit Reports.
4.	September 2021	CAC Meeting to consider Clusters AC Reports	h. Clusters AC Reports on matters pertaining to External Audit Reports.
5.	September 2021	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.	October 2021	CAC Meeting to consider Clusters AC Reports	f. Clusters AC Reporting on matters concerning to First Quarter Reports
7.	November 2021	Review of Second Quarter Performance Reports (Financial and Non-Financial)	a. Second Quarter Accounting Officer's Report to the AC (Financial & Non-Financial), b. Second Quarter Risk Management Report, c. SCOPA Resolutions Implementation Progress, d. Auditor General Audit Findings Implementation Progress, e. Second Quarter Internal Audit Report
8.	December 2021	CAC Meeting to consider Clusters AC	f. Clusters AC Reports on matters pertaining to Second Quarter Audit

NO.	PERIOD	NATURE OF THE AC MEETING	INFORMATION / DOCUMENTS REVIEWED
		Reports	Committee Reports as per paragraph 7 above.
9.	December 2021	Audit Debriefing Session between AC Members and MECs to discuss AC Matters.	
10.	February 2022	AC Annual Strategic Planning Workshop	a. Approval of the Audit Committee Charter, b. Approval of the Internal Audit Charter, c. Review of the Accounting Officer's Reporting Framework to the AC, d. AC Improvement Plan by Clusters AC Chairpersons e. Reflection on the Status of the Previous Year AC Resolutions, f. 360 Degree AC Evaluation Feedback.
11.	March 2022	Third Quarterly Departmental Reports and approval of the Three-Year Internal Audit Plan, Annual Internal Audit Plan and Auditor General Audit Coverage Strategy	g. All information under No. 5, h. Three Year Internal Audit Plans and Annual Internal Audit Plans for 2022/2023. i. Auditor General Audit Coverage Strategies
12.	March 2022	CAC Meeting to consider Clusters AC Reports	j. Clusters AC Reports on matters pertaining to Third Quarter AC Reports as per paragraph 11 above.

11.3.9 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:

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

11.3.10 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
M.I Petje	<ul style="list-style-type: none"> • M.Phil: Adult Education (UCT) • Bachelor of Arts (UNIN) • Bachelor of Education (UNIN) • University Education Diploma (UNIN) • Labour Relations & Negotiations Programme (IIMSA) • Senior Executive Program (WITS & Harvard) • MYGLOBE (WITS & Harvard) • Inter-governmental Fiscal Relations Program (UCT Business School) 	External	N/A	01 February 2017 Re-appointed 01 February 2020	To date	6
D.S Sereku	<ul style="list-style-type: none"> • CA (SA) • B Compt Hons • B Com • LLB 	External	N/A	01 February 2020	To date	6
A.O Munyamela	<ul style="list-style-type: none"> • CA (SA) • MBA • CTA (Hons) Accounting • B Com Accounting • Diploma (Cost and Management Accounting) 	External	N/A	01 February 2020	To date	6

A.M.M Badimo	<ul style="list-style-type: none"> • Master in Business Administration (MBA) • Master of Science • B. Science: Hons Computer Science • B. Science: Computer Science • CISM (Certified Information Security Manager) • CGEIT (Certified in the Governance of Enterprise IT) • CISA (Certified Information Systems Auditor) • CRISC (Certified in Risk and Information Systems Control) • Cobol Programming Diploma • PMP (Project Management Professional) • Cert. IT Auditing • COBIT 5 • ITIL Foundation • Certified ISO 22301 Lead Implementer • Certified ISO 22301 Business Continuity Management Lead Auditor • Certified ISO 27001 ISMS Lead Auditor • Certified Blockchain Expert (CBE) • F. Inst D (IoDSA) 	External	N/A	13 April 2019 – 31 December 2020 Re-appointed: 01 January 2021	To date	6
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12. AUDIT COMMITTEE REPORT





LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

REPORT OF THE AUDIT COMMITTEE ON THE DEPARTMENT OF SPORTS, ARTS AND CULTURE AGSA REPORTS (2021/2022FY)

1. 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. The Limpopo Provincial Department of Sport, Arts and Culture is part of Cluster 1.

2. Audit Committee Responsibility

The AC meeting was held on 28 July 2022. The AC 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 AC also reports that it has adopted appropriate formal terms of reference as its AC Charter, has regulated its affairs in compliance with this Charter and has discharged all its responsibilities as contained therein.

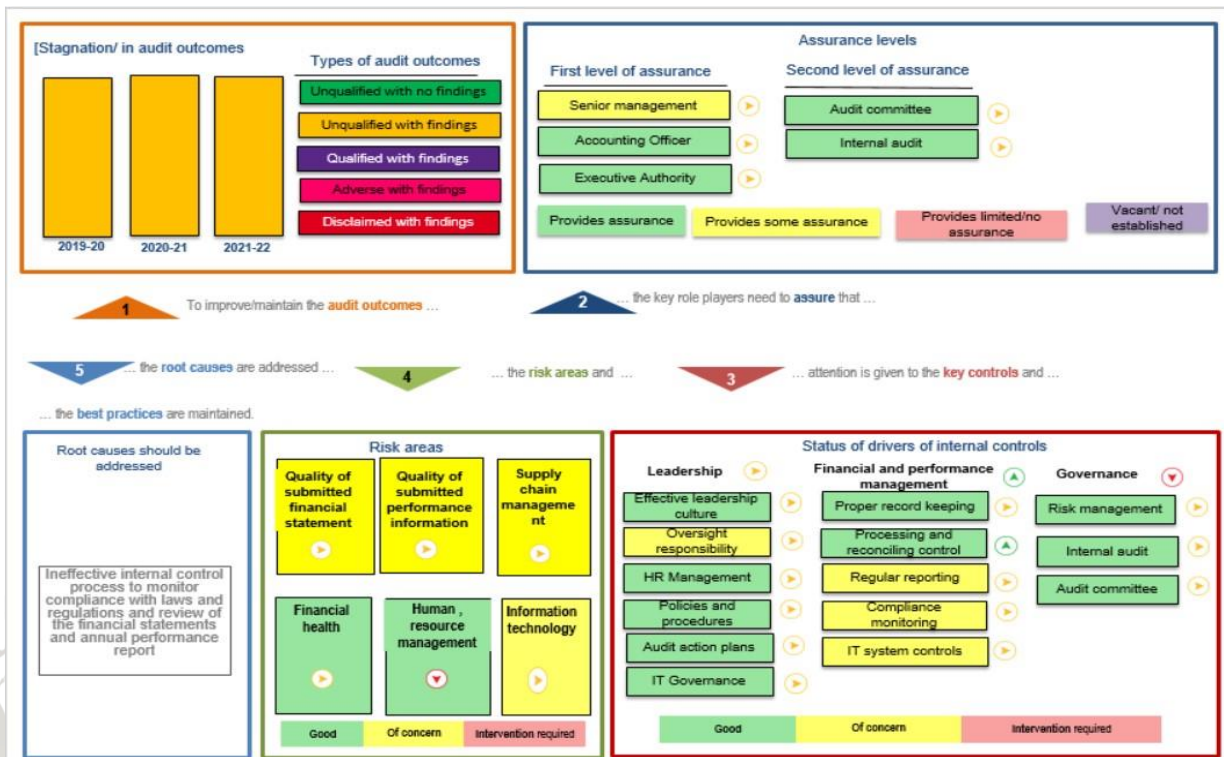
We are pleased to present our report for the review of the regulatory audit of the Department of Sport, Arts and Culture by the AGSA for the fourth quarter that ended 31 March 2022. The Audit Committee reviewed and accepted, highlighted concerns, risks and practical recommendations for improvements.

3. Consideration of the Final Audit report

The Audit Committee considered the Report of the Auditor-General of the Department of Sport, Arts and Culture on 28 July 2022 and report as follows:

- The department obtained an unqualified audit opinion with emphasis of matter on irregular expenditure, underspending and contingent liability.

3.1 The AGSA summary infographic



The overall audit outcome of the Department remained unchanged (unqualified with findings) when compared to the prior year. The assurance levels and status of drivers of internal controls remain the same, with the main issue being non-compliance with SCM and regulations.

There is a vast improvement in the quality of the financial statements submitted for audit. The Department implemented financial disciplines to facilitate the preparation and submission of annual financial statements that are free from material misstatements. The Annual Performance Report (APR) submitted for audit contained some material errors that were identified and corrected by the audit process.




3.2 Summary of Findings¹

¹ Findings to be finalised

FINDING	CLASSIFICATION	REPORTED PREVIOUS YEARS	STATUS OF IMPLEMENTATION
No disaster recovery testing performed for SLIMS	Control deficiency		In progress
SLIMS: Limitation of scope – ISS.7	Control deficiency		In progress
COMAF 27 of 2022 - Capital commitments	Misstatement		
COMAF 18 of 2022 Contingent liabilities	Misstatement		In progress
COMAF 16: Principal agent arrangements not disclosed according to the MCS	Misstatement		In progress
COMAF 11 - Non-disclosure of prior period error relating to the finance leases in note 44 in the AFS.	Misstatement		In progress
COMAF 24 of 2022 - Reported performance information per APR not agreeing to underlying register	Misstatement	1	In progress
COMAF 8: CAATs - 1. Awards made to persons in the service of the state	Non compliance	2	In progress
COMAF 8: CAATs - 2 -Suppliers in which partners or associates have interest with departmental employees	Non compliance	2	In progress

3.2 Internal Controls

The internal controls are assessed as follows:

	The required preventative or detective controls were in place.
	Progress was made on implementing preventative or detective controls, but improvement is still required, or actions taken were not or have not been sustainable.
	Internal controls were either not in place, were not properly designed, were not implemented or were not operating effectively. Intervention is required to design and/or implement appropriate controls.

	Financial statements		Performance reporting		Compliance with legislation	
	Current year	Prior year	Current year	Prior year	Current year	Prior year
Leadership						
Overall movement from previous assessment	↔		↔		↔	
• Provide effective leadership based on a culture of honesty, ethical business practices and good governance, and protecting and enhancing the best interests of the entity	😊	😊	😊	😊	😊	😊
• Exercise oversight responsibility regarding financial and performance reporting and compliance as well as related internal controls	😐	😐	😐	😐	😐	😐

Financial and performance management						
Overall movement from previous assessment	↑		↑		↑	
• Implement proper record keeping in a timely manner to ensure that complete, relevant and accurate information is accessible and available to support financial and performance reporting	😊	😊	😊	😊	😊	😊
• Implement controls over daily and monthly processing and reconciling transactions	😊	😐	😊	😐	😊	😊
• Prepare regular, accurate and complete financial and performance reports that are supported and evidenced by reliable information	😐	😐	😐	😐	😐	😐
• Review and monitor compliance with applicable legislation	😐	😐	😊	😐	😐	😐
• Design and implement formal controls over information technology systems to ensure the reliability of the systems and the availability, accuracy and protection of information relating to user access management, programme change control and IT service continuity	😐	😐	N/A	N/A	N/A	N/A

Concerns:

- Non-Compliance with regulations.
- Misstatements in the annual financial statements.

Recommendations

- The department must ensure fully compliance with regulations requirements.
- Controls over information technology systems and financial reporting.



4. High-level Positives and Concerns

- The Department has turned the corner but there are compliance issues they have to address.
- The Department does not have any possible going concern or financial viability uncertainties.
- The litigation cases against the Department as a percentage of next year's budget has increased from 0.1% in 2021 to 19.1% in 2022. As these claims are not budgeted for and should the department become liable for payment of these claims, the funds necessary to settle the claims obligations will either have to be diverted away from strategic and service delivery objectives or from other means such as additional government funding.
- The AC noted and appreciated the transparency of the auditors as well as the "compromise" by the Department on their conclusion pertaining to the finding on disclosure approach on contingent liability. However, AC advised the Department and urged the PAG to seek advice on the interpretation of the applicable IAS 37 standard on the matter.
- The Department has continued to underspend its appropriated budget for the second year running.
- The Department has some irregular expenditure that should be attended to through proper procedures and processes as part of the audit improvement plan to be presented to the AC.

5. AC Expectations

Management had made key commitments in the previous audit and most of them are still ongoing.

- Supply Chain Management internal processes and procedure will be reassessed.
- Management will monitor and improve internal control system to prevent noncompliance.
- The Department will ensure that all bids are advertised on E-Portal.
- Procedure manual to include a standard period for dealing with assets under investigation.

Management should continue monitoring the budget expenditure on the audit to realise further savings as hinted by the auditors arising out of the audit variation methodology introduced during the audit process. The AC expects Management to engage SIAS

and the Risk Management Committee about the outcomes of the regulatory audit with the view to seeking additional assistance regarding the development of their audit improvement plan.

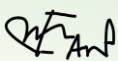
The Audit Committee will be monitoring the Improvement Plan that management will be developing to address the weaknesses in controls.

6. Matters for the CAC and EA

- The only new matter for escalation pertains to the interpretation of policy for disclosure of contingent liabilities with compound interest. The AC has also requested that Treasury provides guidance.
- The rest of the matters are reiterated from previous reports and are in the main:
 - consideration on the use of the work of Internal Audit to manage costs and efficiencies.
 - Expediting the appointment of the Risk Management Committee Chairperson.
 - Addressing capacity and skill challenges in the Supply Chain Management Unit.
 - managing the budgetary risk posed by various litigations in so far as the provision for any liability that may result impacting the financial statements.

7. Conclusion

AC congratulates the Department, its leadership and all other assurance lines of defence that assisted in the audit process and review by the AC particularly the audit outcome.



MaLlele PeTje

Cluster 1 Audit Committee Chairman

Department of Sports, Arts and Culture

05 August 2022

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 and Industry.

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes / No	Discussion
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 in its jurisdiction.
Developing and implementing a preferential procurement policy?	Yes	The Department is implementing the Preferential Procurement policies in line with the Preferential Procurement Regulations of 2011 and 2017 that are aligned to the aims of the Preferential Procurement Policy Framework Act and Broad-Based Black Economic Empowerment Framework (B- BBEE)
Determining qualification criteria for the sale of state-owned enterprises?	No	The sale of the state – owned enterprises is not within the scope of the Department.
Developing criteria for entering into partnerships with the private sector?	No	The Department did not enter in private partnerships 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	To support the Broad Based Black Economic Empowerment, the Department evaluates suppliers in terms its requirements and ensures that the suppliers qualifies for points if they produce a B-BBEE certificate.

PART D:

HUMAN RESOURCE ANAGEMENT



1. INTRODUCTION

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

2. OVERVIEW OF HUMAN RESOURCES.

The Department has a total workforce of 446 employees and 268 posts are filled and funded through the equitable share. 178 of the posts are filled by contract workers appointed through the Community Library Services and Mass Participation and Sport Development grants. Through the two grants, the Department is able to strengthen its capacity to deliver on sport, recreation and library services. The structure was recently subjected to a thorough review in order to align it with government priorities for social cohesion and accelerated economic growth and is currently being benchmarked.

The 50/50 Employment Equity target in terms of Senior Management Service (SMS) has not been reached. By the end of 2021/22 financial year, the Department had 11 males and 07 females at SMS level. The Employment Equity in terms of race was not reached, however the disability status for all levels is at 2.5%. Awareness was raised internally of different disabilities and to encourage voluntary disclosure by staff members. The Department is targeting that at least 50% of women appointments at SMS level in order to achieve the National target of 50%.

The vacancy rate of the Department is 4.6% in the reporting year. However, the vacancy rate on SMS level remained the highest on all levels at 29.2% in 2021/22. 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 is awaiting the approval of the organisational structure from DPISA and therefore the vacancy rate will be reduced in the coming financial year.

The largest percentage of personnel cost relates to the compensation of employees are the 178 Community Library Services posts which were additional to the establishment in the 2021/22 financial year.

3. HUMAN RESOURCES OVERSIGHT STATISTICS

3.1 Personnel related expenditure

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

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

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2021 and 31 March 2022

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	175 169	90 407	938	0	52.20	632
Cultural Affairs	70 084	29 055	0	0	41.46	548
Library & Archives Services	141 383	58 273	0	0	41.22	349
Sport & Recreation	74 606	23 079	712 712	0	30.93	278
Total	461 242	200 814	713 650	0	43.73	450

Table 3.1.2 Personnel costs by salary band for the period 1 April 2021 and 31 March 2022

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)	3 124	1.5	15	208
Skilled (level 3-5)	28 490	14.0	117	244
Highly skilled production (levels 6-8)	69 249	34.0	163	425
Highly skilled supervision (levels 9-12)	74 747	36.7	94	795
Senior and top management (levels 13-16)	23 169	11.4	17	1363
Contract other	2 035	1.0	40	51
Total	200 814.00	98.7	446	450

Table 3.1.3 Salaries, Overtime, Homeowners Allowance and Medical Aid by programme for the period 1 April 2021 and 31 March 2022

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Programme 1: Administration	61 162	41.8	59	0.03	2 290	1.1	4 120	2.1
Programme 2: Cultural Affairs	20 344	13.3	6	0	869	0.4	1 456	0.7
Programme 3: Library and Information Services	40 193	27.9	0	0	807	0.4	1 381	0.7
Programme 4: Sport and Recreation	16 176	10.9	0	0	333	0.2	905	0.5
Total	137 875	93.9	65	0	4 299	0	7 710	3.8

Table 3.1.4 Salaries, Overtime, Homeowners Allowance and Medical Aid by salary band for the period 1 April 2021 and 31 March 2022

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)	3 744	1.9	0	0.00	217	0.11	379	0.19
Skilled (level 3-5)	18 281	9.1	6	0.00	900	0.45	1507	0.75
Highly skilled production (levels 6-8)	47 177	23.5	4	0.02	1 665	0.83	3 603	1.79
Highly skilled supervision (levels 9-12)	52 292	26.0	12	0.01	1 229	0.61	2 133	1.06
Senior management (level 13-16)	14 351	7.1	0	0.00	288	0.14	240	0.12
Contract other	2 030	1.0	00	0.00	0	0.00	0	0.00
Total	137 875	68.7	65	0.03	4 299	2.14	7 862	3.92

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 2022

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Programme 1: Administration	150	143	4.6	0
Programme 2: Cultural Affairs	54	53	1.8	0
Programme 3: Library and Information Services	52	50	3.8	117
Programme 4: Sport and Recreation	25	22	12	61
TOTAL	281	268	4.6	178

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2022

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)	12	12	0	43
Skilled (3-5)	54	53	1.8	64
Highly skilled production (6-8)	99	98	1.0	65
Highly skilled supervision (9-12)	92	88	4.3	6
Senior management (13-16)	24	17	29.1	0
Total	281	268	4.6	178

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2022

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administrative related	70	70	0.00	0
Archivists curators and related professionals,	4	4	0.00	0
Building and other property caretakers	2	2	0.00	0
Bus and heavy vehicle drivers	1	1	0.00	0
Cashiers tellers and related clerks	1	1	0.00	0
Cleaners in offices workshops hospitals etc	27	27	0.00	0
Client information clerks (switchboard, receptionist, inform clerks)	3	3	0.00	0
Communication and information related	4	4	0.00	0
Farm hands and labourers	5	5	0.00	0
Finance and economics related	6	6	0.00	0
Financial and related professionals	8	8	0.00	0
Financial clerks and credit controllers	13	13	0.00	0
Head of department/chief	1	1	0.00	0

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
executive officer				
Historians and political scientists	2	2	0.00	0
Human resources & organisation development & relate professionals	4	4	0.00	0
Human resources clerks	21	20	4.80	2
Identification experts	1	1	0.00	0
Language practitioners' interpreters & other communicators	5	5	0.00	0
Librarians and related professionals	6	5	16.70	0
Library mail and related clerks	23	20	13.00	115
Light vehicle drivers	1	1	0.00	0
Logistical support personnel	5	5	0.00	0
Messengers porters and deliverers	4	4	0.00	0
Other administrators & related clerks and organisers	32	31	3.10	61
Other occupations	3	3	0.00	0
Risk management and security services	4	4	0.00	0
Secretaries & other keyboard operating clerks	8	8	0.00	0

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Senior managers	17	10	41.20	0
Total	281	268	4.60	178



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 2022

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	N/A	N/A	N/A	N/A	N/A
Salary Level 16	1	1	100%	0	0
Salary Level 15	1	1	100%	0	0
Salary Level 14	5	4	80%	1	20%
Salary Level 13	16	11	68%	5	32%
Total	23	17	73%	6	27%

Table 3.3.2 SMS post information as on 30 September 2021

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	N/A	N/A	N/A	N/A	N/A
Salary Level 16	1	1	100%	0	0
Salary Level 15	1	0	0%	1	100%
Salary Level 14	5	4	80%	1	20%
Salary Level 13	16	11	68%	5	32%
Total	23	16	69%	06	31.8%

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2021 and 31 March 2022

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
Head of Department	1	0	1
Salary Level 16	0	0	0
Salary Level 15	0	0	0
Salary Level 14	0	0	0
Salary Level 13	5	1	0
Total	6	1	1

Table 3.3.4 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2021 and 31 March 2022

Reasons for vacancies not advertised within six months
The posts were reprioritised for funding during adjustment in November 2021.

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 2021 and 31 March 2022

Reasons for vacancies not filled within twelve months
Recruitment process was not yet completed. Only shortlisting and interviews were done by end March 2021.

3.4 Job Evaluation

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

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2021 and 31 March 2022

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 (1-2)	12	0	0	0	0	0	0
Skilled (3-5)	54	0	0	0	0	0	0
Highly skilled production (6-8)	99	0	0	0	0	0	0
Highly skilled supervision (9-12)	92	0	0	0	0	0	0
Senior Management Service Band A	17	0	0	0	0	0	0
Senior Management Service Band B	5	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	281	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 2021 and 31 March 2022

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

Employees with a disability	0
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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 2021 and 31 March 2022

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Lower Skilled (Levels 1-2)	21	2	3	PSCBC Resolution 3 of 2009
Skilled (Levels 3-5)	2	2&4	4&5	Upgrades
Highly Skilled Production (Levels 6-8)	9	7	8	Upgrades and PSCBC Resolution 3 of 2009
Highly Skilled Supervision (Levels 9-12)	21	9 & 11	10 & 12	Upgrade and PSBC resolution 1 of 2012

Total number of employees whose salaries exceeded the level determined by job evaluation	53			
Percentage of total employed				20
Lower Skilled (Levels 1-2)				21

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

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2021 and 31 March 2022

Gender	African	Asian	Coloured	White	Total
Female	22	1	0	0	23
Male	29	0	0	1	30
Total	51	1	0	1	53
Employees with a disability					1

3.5 Employment Changes

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

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2021 and 31 March 2022

Salary band	Number of employees at beginning of period-1 April 2021	Appointments and transfers into the Department	Terminations and transfers out of the Department	Turnover rate
Lower skilled (Levels 1-2)	13	0	0	0
Skilled (Levels 3-5)	58	0	4	6.9

Salary band	Number of employees at beginning of period-1 April 2021	Appointments and transfers into the Department	Terminations and transfers out of the Department	Turnover rate
Highly skilled production (Levels 6-8)	98	0	1	1
Highly skilled supervision (Levels 9-12)	89	0	3	3.4
Senior Management Service Bands A	12	0	1	8.3
Senior Management Service Bands B	5	0	0	0
Senior Management Service Bands C	0	0	0	0
Senior Management Service Bands D	1	0	0	0
Contracts	181	198	200	110.5
Total	457	198	209	45.5

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2021 and 31 March 2022

Critical occupation	Number of employees at beginning of period-April 2021	Appointments and transfers into the Department	Terminations and transfers out of the Department	Turnover rate
Administrative related	80	5	15	18.50
Archivists curators and related professionals	4	0	0	0.00
Building and other property caretakers	3	0	0	0.00
Bus and heavy vehicle drivers	1	0	0	0.00
Cashiers tellers and related	1	0	0	0.00

Critical occupation	Number of employees at beginning of period-April 2021	Appointments and transfers into the Department	Terminations and transfers out of the Department	Turnover rate
clerks				
Cleaners in offices workshops hospitals etc.	27	0	0	0.00
Client information clerks (switchboard receptionist information clerks)	3	0	0	0.00
Communication and information related	5	0	1	20.00
Farm hands and labourers	7	0	2	28.60
Finance and economics related	6	0	0	0.00
Financial and related professionals	8	0	0	0.00
Financial clerks and credit controllers	15	1	3	20.00
Head of Department/chief executive officer	0	1	0	0.00
Historians and political scientists	2	0	0	0.00
Human resources & organization development & relate prof	4	0	0	0.00
Human resources clerks	17	2	3	17.60
Human resources related	7	0	1	14.30
Identification experts	1	0	0	0.00
Language practitioners interpreters & other communicators	5	0	0	0.00
Librarians and related professionals	5	0	0	0.00

Critical occupation	Number of employees at beginning of period-April 2021	Appointments and transfers into the Department	Terminations and transfers out of the Department	Turnover rate
Library mail and related clerks	131	131	127	96.90
Light vehicle drivers	2	0	1	50.00
Logistical support personnel	5	0	0	0.00
Messengers porters and deliverers	5	0	1	20.00
Other administrators & related clerks and organisers	87	58	53	60.90
Other administrative policy and related officers	1	0	1	100.00
Other occupations	3	0	0	0.00
Risk management and security services	4	0	0	0.00
Secretaries & other keyboard operating clerks	7	0	0	0.00
Senior managers	11	0	1	9.10
Total	457	198	209	45.70

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 2021 and 31 March 2022

Termination Type	Number	% of Total Resignations
Death	3	1.40
Resignation	3	1.40
Expiry of contract	199	95.20
Dismissal – operational changes	0	0

Dismissal – misconduct	0	0
Dismissal – inefficiency	0	0
Discharged due to ill-health	0	0
Retirement	4	1.90
Transfer to other Public Service Departments	0	0
Other	0	0
Total	209	100
Total number of employees who left as a % of total employment		46.7%

Table 3.5.4 Promotions by critical occupation for the period 1 April 2021 and 31 March 2022

Occupation	Employees 1 April 2021	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Administrative related	80	0	0	70	86.40
Archivists curators and related professionals	4	0	0	4	100.00
Building and other property caretakers	3	0	0	2	66.70
Bus and heavy vehicle drivers	1	0	0	1	100.00
Cashiers tellers and related clerks	1	0	0	1	100.00
Cleaners in offices workshops hospitals etc.	27	0	0	27	103.80
Client information clerks (switchboard receptionist and	3	0	0	3	100.00

Occupation	Employees 1 April 2021	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
information clerks)					
Communication and information related	5	0	0	4	80.00
Farm hands and labourers	7	0	0	7	100.00
Finance and economics related	6	0	0	6	100.00
Financial and related professionals	8	0	0	8	100.00
Financial clerks and credit controllers	15	0	0	13	86.70
Head of Department/chief executive officer	0	0	0	1	0.00
Historians and political scientists	2	0	0	2	100.00
Human resources & organization development & related professionals	4	0	0	4	100.00
Human resources clerks	17	0	0	15	88.20
Human resources related	7	0	0	6	85.70
Identification experts	1	0	0	1	100.00
Language practitioners interpreters & other community	5	0	0	5	100.00
Librarians and related professionals	5	0	0	5	100.00

Occupation	Employees 1 April 2021	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Library mail and related clerks	131	0	0	20	15.30
Light vehicle drivers	2	0	0	2	100.00
Logistical support personnel	5	0	0	5	100.00
Messengers porters and deliverers	5	0	0	4	80.00
Other administration & related clerks and organisers	87	0	0	52	59.80
Other administrative policy and related officers	1	0	0	0	0.00
Other occupations	3	0	0	2	66.70
Risk management and security services	4	0	0	4	100.00
Secretaries & other keyboard operating clerks	7	0	0	7	100.00
Senior managers	11	0	0	10	90.90
Total	457	0	0	291	63.70

Table 3.5.5 Promotions by salary band for the period 1 April 2021 and 31 March 2022

Salary Band	Employees 1 April 2021	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)	18	0	0	15	83.30
Skilled (Levels 3-5)	119	0	0	75	63.00
Highly skilled production (Levels 6-8)	163	0	0	97	59.50
Highly skilled supervision (Levels 9-12)	99	0	0	88	88.90
Senior Management (Level 13-16)	19	0	0	16	84.20
Other	39	0	0	0	0.00
Total	457	0	0	291	63.70

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 2022

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	10	0	0	0	7	0	0	0	17
Professionals	15	0	0	0	26	1	0	2	44
Technicians and associate professionals	40	0	0	1	31	0	1	1	74
Clerks	108	0	0	0	161	0	0	1	270
Service shop and market sales workers	1	0	0	0	3	0	0	0	4
Plant and machine operators and assemblers	2	0	0	0	0	0	0	0	2
Elementary occupations	27	0	0	0	13	0	0	0	40
Total	199	0	0	1	240	1	1	4	446
Employees with disabilities	7	0	0	0	4	0	0	0	11

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2022

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	10	0	0	0	5	0	0	0	15
Professionally qualified and experienced specialists and mid-management	45	0	0	1	46	0	1	0	93
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	55	0	0	0	103	1	0	4	163
Semi-skilled and discretionary decision making	62	0	0	0	56	0	0	0	118
Unskilled and defined decision making	27	0	0	0	28	0	0	0	55
Total	199	0	0	1	240	1	1	4	446



Table 3.6.3 Recruitment for the period 1 April 2021 and 31 March 2022

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	1	0	0	0	1
Senior Management	0	0	0	0	1	0	0	0	1
Professionally qualified and experienced specialists and mid-management	1	0	0	0	6	0	0	0	7
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	26	0	0	0	56	0	0	0	82
Semi-skilled and discretionary decision making	31	0	0	0	33	0	0	0	64
Unskilled and defined decision making	21	0	0	0	22	0	0	0	43
Total	79	0	0	0	119	0	0	0	198
Employees with disabilities	1	0	0	0	2	0	0	0	3

Table 3.6.4 Promotions for the period 1 April 2021 and 31 March 2022

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	10	0	0	0	4	0	0	0	14
Professionally qualified and experienced specialists and mid-management	43	0	0	1	43	0	1	0	88
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	35	0	0	0	57	1	0	4	97
Semi-skilled and discretionary decision making	47	0	0	0	28	0	0	0	75
Unskilled and defined decision making	7	0	0	0	8	0	0	0	15
Total	142	0	0	1	142	1	1	4	291
Employees with disabilities	6	0	0	0	2	0	0	0	8

Table 3.6.5 Terminations for the period 1 April 2021 and 31 March 2022

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	3	0	0	0	0	0	0	0	3

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Professionally qualified and experienced specialists and mid-management	3	0	0	0	9	0	0	0	12
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	27	0	0	0	54	0	0	0	81
Semi-skilled and discretionary decision making	34	0	0	0	36	0	0	0	70
Unskilled and defined decision making	22	0	0	0	21	0	0	0	43
Total	89	0	0	0	120	0	0	0	209
Employees with Disabilities	2	0	0	0		2	0	0	4

Table 3.6.6 Disciplinary action for the period 1 April 2021 and 31 March 2022

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Written warning	0	0	0	0	0	0	0	1	1
Final written warning	5	0	0	0	4	0	0	0	9
Suspended without pay	4	0	0	0	0	0	0	0	4
Not guilty	0	0	0	0	2	0	0	0	2
Total	9	0	0	0	6	0	0	1	16

Table 3.6.7 Skills development for the period 1 April 2021 and 31 March 2022

Occupational Categories	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, Senior Officials and Managers	14	0	0	0	5	0	0	0	16
Professionals	10	0	0	0	24	0	0	1	35
Technicians and Associate Professionals	32	0	0	0	34	0	0	0	66
Clerks	8	0	0	0	20	0	0	0	28
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

Occupational Categories	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
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	3	0	0	0	3
Total	64	0	0	0	86	0	0	1	151
Employees with disabilities	1	0	0	0	0	0	0	1	1

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 2021

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	1	1	1	1
Salary Level 14	4	4	4	100%
Salary Level 13	14	14	12	0.8%
Total	19	19	17	89.4

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2022

Reasons
Two SMS members were on prolonged sick leaves

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2022

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.

Table 3.8.1 Performance Rewards by race, gender, and disability for the period 1 April 2021 and 31 March 2022

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African, Female	36	237	15.2	344.74	9 576.00
African, Male	35	192	18.2	326.12	9 318.00
Asian, Female	1	1	100.0	13.31	13 307.00
Asian, Male	0	0	0.0	0.00	0.00
Coloured, Female	0	1	0.0	0.00	0.00
Coloured, Male	0	0	0.0	0.00	0.00
Total Blacks, Female	37	238	15.5	358.04	9 677.00
Total Blacks, Male	35	192	18.2	326.12	9 318.00
White, Female	1	4	25.0	11.53	11 527.00
White, Male	0	1	0.0	0.00	0.00
Employees with a disability	1	11	9.1	8.67	8 675.00
Total	74	446	16.6	704.36	9 518.00

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2021 and 31 March 2022

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	6	12	50.0	31.15	5 192.00	0.02

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	
(Levels 1-2)						
Skilled (level 3-5)	22	53	41.5	167.59	7 618.00	0.08
Highly skilled production (level 6-8)	27	98	27.6	280.66	10 395.00	0.14
Highly skilled supervision (level 9-12)	17	88	19.3	194.76	11 456.00	0.10
Total	72	251	28.7	704.36	9 783.00	0.35

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2021 and 31 March 2022

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Financial clerks and credit controllers	3	13	23.1	29.22	9 740.00
Human resources clerks	5	16	31.3	47	9 400.00
Messengers porters and deliverers	2	4	50	11.76	5 882.00
Human resources & organisational development & relate prof	1	4	25	10.12	10 117.00
Risk management and security services	0	4	0	0	0

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Logistical support personnel	2	5	40	19.58	9 790.00
Finance and economics related	3	6	50	30.05	10 016.00
Other administrative & related clerks and organisers	8	92	8.7	74.41	9 301.00
Identification experts	1	1	100	9.33	9 329.00
Other occupations	0	3	0	0	0
Financial and related professionals	3	8	37.5	31.45	10 484.00
Building and other property caretakers	1	2	50	6.5	6 498.00
Administrative related	15	70	21.4	180.99	12 066.00
Communication and information related	2	4	50	20.6	10 299.00
Historians and political scientists	1	2	50	10.23	10 233.00
Secretaries & other keyboard operating clerks	5	8	62.5	55.64	11 127.00
Library mail and related clerks	1	136	0.7	10.23	10 233.00
Cleaners in offices workshops hospitals etc.	10	27	37	58.82	5 882.00
Human resources related	3	6	50	35.19	11 729.00
Cashiers tellers and related clerks	0	1	0	0	0

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Head of Department/chief executive officer	0	1	0	0	0
Language practitioners interpreters & other communicators	0	5	0	0	0
Archivists curators and related professionals	1	4	25	9.7	9 699.00
Farm hands and labourers	2	5	40	12.81	6 403.00
Bus and heavy vehicle drivers	0	1	0	0	0
Senior managers	0	10	0	0	0
Client inform clerks (switchboard receptionist and information clerks)	3	3	100	25.01	8 337.00
Light vehicle drivers	1	1	100	6.4	6 403.00
Librarians and related professionals	0	4	0	0	0
Total	74	446	16.6	704.36	9 518.00

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2021 and 31 March 2022

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within	Total Cost (R'000)	Average cost per	

			salary bands		employee	
Band A	2	11	0	29 239.09	14 619.54	0.01
Band B	0	4	0	0	0	0
Band C	0	1	0	0	0	0
Band D	0	1	0	0	0	0
TOTAL	2	17	0	29 239.09	14 619.54	0.01

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 2021 and 31 March 2022

Salary band	01 April 2021		31 March 2022		Change	
	Number	% of total	Number	% of total	Number	% Change
Highly skilled supervision (Lev. 9-12)	1	100	1	100	0	0
Total	1	100	1	100	0	0

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2021 and 31 March 2022

Major occupation	01 April 2021		31 March 2022		Change	
	Number	% of total	Number	% of total	Number	% Change
Professionals and managers	1	100	1	100	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 2021 to 31 December 2021

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)	7	71	1	1	7	4
Skilled (levels 3-5)	119	91	21	21	12	98
Highly skilled production (levels 6-8)	236	91	39	39	12	364
Highly skilled supervision (levels 9 - 12)	238	91	31	31	14	655
Top and Senior management (levels 13-16)	69	100	6	6	12	315
Contract Other	6	100	1	1	6	2
Total	675	92	99	100	7	1 438

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2021 to 31 December 2021

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-	34	100	1	50	34	71

12)						
Senior management (Levels 13-16)	168	100	1	50	168	776
TOTAL	202	100	2	100	101	848

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

Table 3.10.3 Annual Leave for the period 1 January 2021 to 31 December 2021

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	327	18	18
Skilled Levels 3-5)	2 212	102	22
Highly skilled production (Levels 6-8)	3 427	146	23
Highly skilled supervision (Levels 9-12)	2 433	96	25
Senior management (Levels 13-16)	316	17	19
Contract Other	71	9	8
Total	8 786	388	23

Table 3.10.4 Capped leave for the period 1 January 2021 to 31 December 2021

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 2022
Lower skilled (Levels 1-2)	0	0	0	0

Skilled Levels 3-5)	4	1	4	96
Highly skilled production (Levels 6-8)	0	0	0	61
Highly skilled supervision (Levels 9-12)	0	0	0	61
Senior management (Levels 13-16)	0	0	0	52
Total	4	1	4	270

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 2021 and 31 March 2022

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2021/22 due to non-utilisation of leave for the previous cycle	0.00	0	0.00
Capped leave payouts on termination of service for 2021/22	540.00	6	90 000.00
Current leave payout on termination of service for 2021/22	650.00	13	109 600.00
Total	1 191.00	13	

3.11 HIV/AIDS & Health Promotion Programmes

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
Sport officials, cultural officers and officials at museums are at risk of contracting HIV/AIDS, STIs	Health promotion information made available to staff during sessions and circulated through e-

and TB and other illnesses due to the nature of their work and the working environment.	<p>mails.</p> <p>Proactive programmes provided to staff to improve employees' wellbeing.</p> <p>Condoms placed at strategic places within the Department and distributed regularly.</p> <p>Health screening services offered to employees including HCT & TB screenings.</p> <p>OHS inspection conducted to identify the health hazards that employees might be exposed to in their working environment.</p>
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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 Acting Director HRM, Ms Maphotho V.R is the designated SMS member.
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 2021/22 financial year.
3. Has the Department introduced an Employee 4. 4. Assistance or Health Promotion Program for your employees? If so, indicate the key elements/services of the program.	x		Employee Health and wellness unit provides various services such proactive programmes which includes financial management, health promotion services, crisis intervention, assessment and referral to appropriate professionals, counselling, formation of links between workplace, community resources and other external resources

Question	Yes	No	Details, if yes
			that provide such services. The unit also provides health promotion programmes and screenings to promote the wellbeing of the employees.
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		Mogodi Paulina- Language services Baloyi Vincent-Sport Development Moshidi Promise-Library services Ngomani Ophilia-EHW Mahlatji Mbazo-School sport and recreation Phalane Naum-Communication Makgopa Priscilla- Capricorn District Mbedzi M- Vhembe District Mathonsi Phyllis- Mopani District Madigoe Rosina-Sekhukhune District Seleka Refiloe- Waterberg District PSA NEHAWU
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 on the basis of HIV

Question	Yes	No	Details, if yes
			status
8.Does the Department encourage its employees to undergo Voluntary Counseling and Testing? If so, list the result that you have achieved.	x		HIV counselling and testing conducted in the workplace

3.12 Labour Relations

Table 3.12.1 Collective agreements for the period 1 April 2021 and 31 March 2022

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 2021 and 31 March 2022

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	0	0%
Verbal warning	0	0%
Written warning	1	6.25%
Final written warning	9	56.25%
Suspended without pay	4	25%
Fine	0	0%
Demotion	0	0%
Dismissal	0	%
Not guilty	2	12.5%
Case withdrawn	0	0%
Total	16	100%

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2021 and 31 March 2022

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.	0	0%
Gross negligence, dishonesty, Bringing the name of the Department into disrepute and prejudiced the administration of the Department.	7	43.75%
Negligence	6	37.5%
Gross negligence	3	18.75%
Total	16	100%

Table 3.12.4 Grievances logged for the period 1 April 2021 and 31 March 2022

Grievances	Number	% of Total
Number of grievances resolved	2	100%
Number of grievances not resolved	0	0%
Total number of grievances lodged	2	100%

Table 3.12.5 Disputes logged with Councils for the period 1 April 2021 and 31 March 2022

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 2021 and 31 March 2022

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 2021 and 31 March 2022

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 2021 and 31 March 2022

Occupational category	Gender	Number of employees as at 1 April 2021	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	5	0	18	8	26
	Male	14	0	10	0	10
Professionals	Female	29	0	17	0	17
	Male	17	0	13	0	13
Technicians and associate professionals	Female	39	0	0	0	0
	Male	48	0	0	0	0
Clerks	Female	151	0	6	0	6
	Male	103	0	3	0	3
Service and sales workers	Female	3	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0

Occupational category	Gender	Number of employees as at 1 April 2021	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	1	0	0	0	0
	Male	2	0	0	0	0
Elementary occupations	Female	13	0	0	0	0
	Male	31	0	0	0	0
Total		457	0	67	8	75

Table 3.13.2 Training provided for the period 1 April 2021 and 31 March 2022

Occupational category	Gender	Number of employee as at 1 April 2021	Training needs identified at start of the reporting period			
			Learnerships	Skills programs & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	5	0	5	0	5
	Male	14	0	14	0	14
Professionals	Female	29	0	24	0	24
	Male	17	0	10	0	10
Technicians and associate professionals	Female	39	0	35	0	35
	Male	48	0	32	0	32
Clerks	Female	151	0	20	0	20
	Male	103	0	8	0	8
Service and sales workers	Female	3	0	0	0	0
	Male	0	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

Occupational category	Gender	Number of employee as at 1 April 2021	Training needs identified at start of the reporting period			
			Learnerships	Skills programs & other short courses	Other forms of training	Total
Plant and machine operators and assemblers	Female	1	0	0	0	0
	Male	2	0	1	0	1
Elementary occupations	Female	13	0	2	0	2
	Male	31	0	1	0	1
Total		457	0	151	0	151

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 2021 and 31 March 2022

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

3.15 Utilisation of Consultants

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

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

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2021 and 31 March 2022

Project Title	Total Number of consultants that worked on project	Duration Work days	Contract value in Rand
Mavalani Library	7	805	R 4,159,889.05
New Dumela Library	6	759	R 3,131,195.86
Seleteng Library	6	590	R 4,140,819.38
Runnymede Library	6	644	R 4,973,005.29

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDI`s) for the period 1 April 2021 and 31 March 2022

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
Mavalani Library	Principal Agent:66% Quantity Surveyor:100%	Principal Agent:66% Quantity Surveyor:100%	7

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
	Electrical Engineer:100% Civil Engineer:100% Structural Engineer;100% Mechanical Engineer:53.21% OHS Consultant:100%	Electrical Engineer:100% Civil Engineer:100% Structural Engineer:100% Mechanical Engineer:53.21% OHS Consultant:100%	
New Dumela Library	Principal Agent:66% Quantity Surveyor:100% Electrical Engineer:100% Civil Engineer:100% Structural Engineer:66% OHS Consultant:100%	Principal Agent:66% Quantity Surveyor:100% Electrical Engineer:100% Civil Engineer:100% Structural Engineer:66% OHS Consultant:100%	6
Seleteng Library	Principal Agent:66% Quantity Surveyor:100% Electrical Engineer:100% Civil Engineer:100% Structural Engineer:100 OHS Consultant:100%	Principal Agent:66% Quantity Surveyor:100% Electrical Engineer:100% Civil Engineer:100% Structural Engineer:100% OHS Consultant:100%	6
Runnymede Library	Principal Agent:66% Quantity Surveyor:100% Electrical Engineer:100%	Principal Agent:66% Quantity Surveyor:100% Electrical Engineer:100%	6

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
	Civil Engineer:100% Structural Engineer:100% OHS Consultant:100%	Civil Engineer:100% Structural Engineer:100% OHS Consultant:100%	

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2021 and 31 March 2022

Project Title	Total Number of consultants that worked on project	Duration Work days	Donor and Contract value in Rand
None	0	0	None
Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
None	0	0	0

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDI's) for the period 1 April 2021 and 31 March 2022

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
None	0	0	None

3.16 Severance Packages*Table 3.16.1 Granting of employee-initiated severance packages for the period 1 April 2021 and 31 March 2022*

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: FINANCIAL INFORMATION



1. REPORT OF THE AUDITOR-GENERAL



Report of the auditor-general to the 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 222 to 332, which comprise the appropriation statement, statement of financial position as at 31 March 2022, the 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 2022, 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 No 9 of 2021 (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 auditor-general's responsibilities for the audit of the financial statements section of my report.
4. I am independent of the department in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matters

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

Restatement of corresponding figures

7. As disclosed in note 44 to the financial statements, the corresponding figures for 31 March 2021 were restated as a result of errors in the financial statements of the department at, and for the year ended, 31 March 2021.

Significant uncertainties

8. With reference to note 25 to the financial statements, the department is the defendant in various legal claims involving service providers. The department is opposing these claims, as it believes that it has reasonable grounds to defend the cases. The ultimate outcome of these matters could not be determined and no provision for any liability that may result was made in the financial statements.

Material underspending of the vote

9. As disclosed in the appropriation statement, the department materially underspent the budget on programmes 2 and 3 by R10 144 000 and R37 603 000 respectively.

Irregular expenditure

10. As disclosed in note 31 to the financial statements, the department incurred irregular expenditure of R13 524 000, as it did not follow a proper tender process.

Other matter

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

Unaudited supplementary schedules

12. The supplementary information set out on pages 333 to 364 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

13. 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.
14. 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.

Auditor-general's responsibilities for the audit of the financial statements

15. 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.

16. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report.

Report on the annual performance report

17. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report material findings on the usefulness and reliability of the reported performance information against predetermined objectives presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
18. I performed procedures to evaluate the usefulness and reliability of the reported performance information on selected performance indicators in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice.
19. I performed the procedures in accordance with the AGSA audit methodology. This engagement is not an assurance engagement. Accordingly, I do not express an opinion or an assurance conclusion.
20. My procedures address the usefulness and reliability of the reported performance information on the selected performance indicators, which must be based on the department's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the department enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.
21. I performed procedures to determine whether the reported performance information was properly presented and whether the performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the selected performance indicators and related targets were measurable and relevant, and assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
22. I selected the following material performance indicators contained in programme 4: Sport and Recreation presented in the department's annual performance report for the year ended 31 March 2022 set out on pages 83 to 92. I selected the indicators that measure the department's performance on its primary mandated functions and which are of significant national, community or public interest.

Performance Indicators Programmes
Number of athletes supported by the sports academies
Number of sport academies supported
Number of sport focus schools (SFS) supported through the academy
Number of schools, hubs and clubs provided with equipment and / or attire as per the established norms and standards
Number of people actively participating in organised sport and active recreation events
Number of sport and recreation promotion campaigns and events implemented
Number of indigenous games clubs supported per code
Number of learners participating in school sport tournaments at district level
Number of learners participating in school sport tournaments at provincial level
number of learners participating in the national school sport championships
Number of school sport structure supported

23. I did not identify any material findings on the usefulness and reliability of the reported performance information for the selected material performance indicators.

Other matters

24. I draw attention to the matters below.

Achievement of planned targets

25. Refer to the annual performance report on pages 83 to 92 for information on the achievement of planned targets for the year and management's explanations provided for the under/over achievement of targets.

Adjustment of material misstatements

26. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information of programme 4: Sport and Recreation. As management subsequently corrected the misstatements, I did not raise any material findings on the usefulness and reliability of the reported performance information.

Report on compliance with legislation

27. In accordance with the PAA and the general notice issued in terms thereof, I have a responsibility to report material findings on the department's 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.
28. I performed procedures to test compliance with selected requirements in key legislation in accordance with the AGSA audit methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
29. 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 adequately available to report in an understandable manner. The selection is done through an established AGSA process. The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999 (PFMA)	Sections 38(1)(a)(iv); 38(1)(b); 38(1)(c)(i)-(ii); Sections 38(1)(d); 38(1)(h)(iii); 39(1)(a); 39(2)(a); Sections 40(1)(a) and (b); 40(1)(c)(i); Sections 43(4); 44; 45(b); 51(1)(a)(iv); 57(b)
Treasury regulations	TR 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); TR 5.3.1; 6.3.1(a) - (d); 6.4.1(b); TR 8.1.1; 8.2.1; 8.2.2; 8.2.3; 8.4.1; 9.1.1; 9.1.4; TR 10.1.1(a); 10.1.2; TR 12.5.1; 15.10.1.2(c); TR 16A3.2 (fairness); 16A3.2(a); 16A6.1; TR 16A6.2(a) and (b); 16A6.3(a) - (c); 16A6.3(e); TR 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A.7.3; TR 16A7.6; 16A.7.7; 16A8.3; 16A8.4; 16A9.1(b)(ii) TR 16A9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2(a)(ii); TR 17.1.1; 18.2; 19.8.4
Annual Division of Revenue Act (DoRA)	Sections 1 12(5) Sections 16(1); 16(3) / 16(3)(a)(i) / 16(3)(a)(ii)(bb)
Construction Industry Development Board Act 38 of 2000 (CIDB)	Section 18(1)
CIDB regulations	Regulations 17; 25(7A)
Preferential Procurement Policy Framework Act 5 of 2000 (PPPFA)	Sections 1(i); 2.1(a),(b) and (f)
Preferential Procurement regulations (PPR), 2011	Regulations 4.1; 4.3; 5.5; 6.1; 6.5; 7.1; Regulations 9.1; 9.5; 11.2; 11.5
Preferential Procurement regulations (PPR), 2017	Regulations 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; Regulations 6.1; 6.2; 6.3; 6.5; 6.6; 6.8; Regulations 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; Regulations 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004 (PRECCA)	Section 34(1)
Public Service regulations (PSR), 2016	Regulations 18(1); 18(2); 25(1)(e)(i) and (iii)

Legislation	Sections or regulations
State Information Technology Agency Act 88 of 1998 (SITA)	Section 7(3)
NT SCM Instruction Note 05 of 2009/10	Par 3.3
NT SCM Instruction Note 04 of 2015/16	Par 3.4
NT SCM Instruction Note 03 of 2016/17	Par 8.1; 8.2; 8.3; 8.5
NT SCM Instruction Note 4A of 2016/17	Par 6
NT SCM Instruction Note 07 of 2017/18	Par 4.3
NT SCM Instruction note 03 of 2019/20 [Annexure A - FIPDM]	Par 5.5.1(vi); 5.5.1(x)
NT SCM Instruction Note 08 of 2019/20	Par 3.1.1; 3.6; 3.7.2; 3.7.6(i) - (iii)
NT SCM Instruction Note 03 of 2020/21	Par 3.6; 3.7; 5.1(i); 6.1; 6.3
NT SCM Instruction Note 05 of 2020/21	Par 3.2; 3.7; 4.3; 4.6; 4.8; 4.9; 5.3
Erratum NT SCM Instruction Note 05 of 2020/21	Par 1; 2
Second Amendment to NT SCM Instruction Note 05 of 2020/21	Par 1
NT Instruction Note 11 of 2020/21	Par 3.1; 3.4(b); 3.9
NT SCM Instruction Note 02 of 2021/22	Par 3.2.1; 3.2.4(a); 3.3.1; 4.1
SCM Practice Note 8 of 2007/08	Par 3.3.1; 3.3.3; 3.4.1; 3.5
SCM Practice Note 7 of 2009/10	Par 4.1.2

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

Annual financial statements and annual report

31. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework as required by section 40(1)(a) of the PFMA.

Material misstatements of disclosure items identified by the auditors in the submitted financial statement were corrected, resulting in the financial statements receiving an unqualified opinion.

Asset management

32. The department did not determine if any state institution involved in education and/or training required computer equipment before disposal of such equipment, as required by treasury regulation 16A.7.7.

Procurement and contract management

33. Some of the contracts were awarded to bidders based on evaluation/adjudication criteria that differed from those stipulated in the original invitation for bidding as required by Treasury Regulation 16A6.3(a) and (b).

34. Some of contracts were awarded to bidders that did not score the highest points in the evaluation process, as required by section 2(1)(f) of Preferential Procurement Policy Framework Act and Preferential Procurement Regulation 2017. This non-compliance was identified in the procurement processes for the rendering of 24 hours physical security services in fourteen (14) clusters for a period of 36 months.

Other information

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

Internal control deficiencies

39. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on compliance with legislation included in this report.
40. The accounting officer did not adequately review the financial statements before submitting it for auditing as material misstatements were identified. The annual performance report was not supported by accurate and complete means of verification.
41. Non-compliance with legislation could have been prevented had compliance been properly reviewed and monitored. Management did not have mechanisms that could assess the requirements of the legislation, and implement processes to ensure and monitor compliance with legislation.

Other reports

42. I draw attention to the following engagements conducted by various parties which had, or could have, an impact on the matters reported in the department's financial statements, reported performance information, compliance with applicable legislation and other related matters. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
43. The Public protector investigated an allegation into the alleged misconduct by the department with regard to the building of a library at MulaMula village, which covered the period 13 November 2021 to 5 March 2022. The investigation was concluded on 05 March 2022 and the matter was resolved as the allegations was unfounded.
44. The Office of the Premier investigated allegations of unauthorised, irregular, fruitless and wasteful expenditure and possible fraud in relation to Limpopo Heritage Resource Agency (LIHRA) for the 2018-2019 and 2019-2020 financial periods. The investigation was concluded on 20 October 2021 and resulted in various recommendations to be implemented. These recommendations were not yet implemented at the date of this auditor's report

Auditor General

Polokwane

31 July 2022



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general’s responsibility for the audit

1. As part of an audit in accordance with the ISAs, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected programmes and on the department’s compliance with respect to the selected subject matters.

Financial statements

2. 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 by the accounting officer
 - conclude on the appropriateness of the accounting officer’s 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 of Sport, Arts and Culture 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

3. 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.

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

2. ANNUAL FINANCIAL STATEMENTS

For the year ended
31 March 2022



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APPROPRIATION STATEMENT for the year ended 31 March 2022

Appropriation per programme											
	2021/22						2020/21				
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure		
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	R'000
Programme											
1. ADMINISTRATION	171 688	-	1 724	173 412	173 191	221	99.9%	177 062	172 146		
2. CULTURAL AFFAIRS	80 558	-	(330)	80 228	70 084	10 144	87.4%	48 238	40 337		
3. LIBRARY AND ARCHIVES	178 986	-	-	178 986	141 383	37 603	79.0%	149 081	131 626		
4. SPORT AND RECREATION	82 001	-	(1 394)	80 607	74 606	6 001	92.6%	52 120	44 540		
Subtotal	513 233	-	-	513 233	469 264	53 969	89.5%	426 501	388 649		
Statutory Appropriation	1 978	-	-	1 978	1 978	-	100.0%	1 978	1 978		
President and Deputy President salary											
Members' remuneration	1 978	-	-	1 978	1 978	-	100.0%	1 978	1 978		
Debt service costs											
Provincial equitable share											
General fuel levy sharing with metropolitan municipalities											
National Revenue Fund payments											
Skills levy and sector education and training authorities											
Judges' and magistrates' salaries											
TOTAL	515 211	-	-	515 211	461 242	53 969	89.5%	428 479	390 627		

APPROPRIATION STATEMENT for the year ended 31 March 2022

	2021/22		2020/21	
	Final Appropriation	Actual Expenditure	Final Appropriation	Actual Expenditure
TOTAL (brought forward)				
Reconciliation with statement of financial performance				
ADD				
Departmental receipts	974		386	
NRF Receipts	-		-	
Aid assistance	532		2029	
Actual amounts per statement of financial performance (total revenue)	516717		430894	
ADD				
Aid assistance		412		2029
Prior year unauthorised expenditure approved without funding				
Actual amounts per statement of financial performance (total expenditure)		461654		332656

APPROPRIATION STATEMENT for the year ended 31 March 2022

Appropriation per economic classification	2021/22						2020/21		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	415,031	(427)	118	414,722	388,530	26,192	93.7%	373,898	340,774
Compensation of employees	211,658	-	518	212,176	200,814	11,362	94.6%	207,413	197,961
Goods and services	203,373	(427)	(400)	202,546	187,716	14,830	92.7%	165,386	141,960
Interest and rent on land	-	-	-	-	-	-	-	1,069	963
Transfers and subsidies	9,403	67	32	9,502	9,500	2	100.0%	10,085	11,584
Provinces and municipalities	122	74	-	196	195	1	99.5%	88	72
Departmental agencies and accounts									
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions	8,146	-	-	8,146	8,146	-	100.0%	4,533	3,862
Households	1,135	(7)	32	1,160	1,159	1	99.9%	1,525	1,520
Payments for capital assets	90,777	360	(150)	90,987	63,212	27,775	69.4%	44,486	38,269
Buildings and other fixed structures	83,192	-	(150)	83,042	57,891	25,151	69.6%	42,224	36,091
Machinery and equipment	7,585	360	-	7,945	5,321	2,624	67.0%	2,262	2,148
Heritage assets	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT for the year ended 31 March 2022

		Statutory Appropriation per economic classification									
		2021/22					2020/21				
		Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure	
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	
Economic classification											
Current payments		1,978	-	-	1,978	1,978	-	100.0%	1,978	1,978	
Compensation of employees		1,978	-	-	1,978	1,978	-	100.0%	1,978	1,978	
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											
Households											
Payments for capital assets											
Buildings and other fixed structures											
Machinery and equipment											
Heritage assets											

APPROPRIATION STATEMENT
for the year ended 31 March 2022

Specialised military assets	1,978	-	100.0%	1,978
Biological assets	-	-	-	-
Land and subsoil assets	-	-	-	-
Intangible assets	-	-	-	-
Payments for financial assets	1,978	-	-	1,978
TOTAL	1,978	-	100.0%	1,978

APPROPRIATION STATEMENT for the year ended 31 March 2022

	2021/22					2020/21			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme 1: [ADMINISTRATION]									
Sub programme									
1. MEC OFFICE	5,666	86	-	5,782	5,639	143	97,5%	6,363	5,949
2. CORPORATE SERVICES	165,992	(86)	1,724	167,630	167,552	78	100,0%	170,699	166,197
Total for sub programmes	171,658	-	1,724	173,412	173,191	221	99,9%	177,062	172,146
Economic classification									
Current payments	171,187	(97)	1,755	172,845	172,515	330	99,8%	172,314	167,416
Compensation of employees	86,288	-	2,305	88,593	88,429	164	99,8%	85,161	84,151
Goods and services	84,899	(97)	(560)	84,252	84,086	166	99,8%	86,054	82,312
Interest and rent on land									
Transfers and subsidies	501	67	(31)	537	536	1	99,8%	3,482	3,537
Provinces and municipalities	122	74	-	196	195	1	99,5%	88	72
Departmental agencies and accounts									
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households	379	(7)	(31)	341	341	-	100,0%	-	435

APPROPRIATION STATEMENT for the year ended 31 March 2022

	2021/22						2020/21		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. MANAGEMENT	1,735	18	-	1,753	1,752	1	99.9%	1,781	1,677
2. ARTS AND CULTURE	31,406	(252)	(330)	30,824	21,646	9,178	70.2%	20,107	14,855
3. MUSEUM AND HERITAGE RESOURCE SERVICES	38,672	68	-	38,740	37,776	964	97.5%	18,019	15,067
4. LANGUAGE SERVICES	8,745	166	-	8,911	8,910	1	100.0%	8,331	8,738
Total for sub programmes	80,558	-	(330)	80,228	70,084	10,144	87.4%	48,238	40,337
Economic classification									
Current payments	39,981	-	(180)	39,801	39,269	532	98.7%	41,354	33,925
Compensation of employees	29,380	-	(330)	29,050	29,055	5	100.0%	31,493	29,306
Goods and services	10,591	-	150	10,741	10,214	527	95.1%	9,861	4,619
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	135	-	-	135	134	1	99.3%	2,250	4,348
Departmental agencies and accounts	-	-	-	-	-	-	-	1,000	1,000
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT for the year ended 31 March 2022

Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-	-	2,100
Non-profit institutions	-	-	-	-	-	-	-	-	-	-	-	-
Households	135	135	134	1	99.3%	200	498	-	-	-	-	-
Payments for capital assets	40,442	40,292	30,681	9,611	76.1%	4,634	2,064	-	-	-	-	-
Buildings and other fixed structures	40,442	40,292	30,681	9,611	76.1%	4,618	2,048	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	16	16	-	-	-	-	-
Heritage assets	-	-	-	-	-	16	16	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-	-	-	-
Total	80,558	80,228	70,084	10,144	87.4%	48,238	40,337	-	-	-	-	-

APPROPRIATION STATEMENT for the year ended 31 March 2022

	2021/22						2020/21		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme 3: [LIBRARY AND ARCHIVES]									
Sub programme									
1. LIBRARY SERVICES	173,725	(950)	-	172,775	135,182	37,593	78.2%	141,884	125,883
2. ARCHIVES SERVICES	5,261	950	-	6,211	6,201	10	99.8%	7,197	5,743
Total for sub programmes	178,986	-	-	178,986	141,383	37,603	79.0%	149,081	131,626
Economic classification									
Current payments	127,837	(120)	(11)	127,706	108,109	19,687	84.7%	109,429	96,088
Compensation of employees	67,829	-	(11)	67,818	58,273	9,545	85.9%	61,605	57,394
Goods and services	60,008	(120)	-	59,888	49,746	10,142	83.2%	47,824	38,694
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	1,350	-	11	1,361	1,362	(1)	100.1%	1,066	526
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	1,200	-	-	1,200	1,200	-	100.0%	370	-
Households	150	-	11	161	162	(1)	100.6%	666	526

APPROPRIATION STATEMENT for the year ended 31 March 2022

Payments for capital assets	49,799	120	49,919	32,002	17,917	63.9%	38,586	35,012
Buildings and other fixed structures	42,750	-	42,750	27,210	15,540	63.4%	37,606	34,043
Machinery and equipment	7,049	120	7,169	4,792	2,377	66.8%	980	969
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-
Payments for financial assets	178,986	-	178,986	141,383	37,603	79.0%	149,081	131,626
Total	228,785	120	228,905	173,385	55,520	79.0%	187,667	166,648

APPROPRIATION STATEMENT for the year ended 31 March 2022

	2021/22						2020/21		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. MANAGEMENT	396	-	(300)	96	66	30	68.8%	850	455
2. SPORTS	6973	-	(998)	6,375	6,329	46	99.3%	7,751	7,208
3. SCHOOL SPORTS	74,632	-	(496)	74,136	68,211	5,925	92.0%	43,519	36,877
Total for sub programmes	82,001	-	(1,394)	80,607	74,606	6,001	92.6%	52,120	44,540
Economic classification									
Current payments	74,048	(210)	(1,446)	72,392	66,749	5,643	92.2%	48,823	41,367
Compensation of employees	26,173	-	(1,446)	24,727	23,079	1,648	93.3%	27,176	25,032
Goods and services	47,875	(210)	-	47,665	43,670	3,995	91.6%	21,647	16,335
Interest and rent on land	-	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Provinces and municipalities	7,417	-	52	7,469	7,468	1	100.0%	3,297	3,173
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	6,946	-	-	6,946	6,946	-	100.0%	3,113	3,112
Non-profit institutions	471	-	52	523	522	1	99.8%	184	61
Households	-	-	-	-	-	-	-	-	-

APPROPRIATION STATEMENT for the year ended 31 March 2022

Payments for capital assets											
Buildings and other fixed structures	536	210	-	-	746	389	357	-	52.1%	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-	-	-
Payments for financial assets											
Total	82,001	-	(1,394)	80,607	74,606	6,001	6,001	92.6%	-	52,120	44,540

NOTES TO APPROPRIATION STATEMENT for the year ended 31 March 2022

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 disclosure notes and Annexure 1 (A-H) to the Annual Financial Statements.

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

Detail of these transactions can be viewed in note 1 (Annual Appropriation) to the Annual Financial Statements.

3. Detail on payments for financial assets

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

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

4.1 Per programme	Final Appropriation	Actual Expenditure	Variance R'000	Variance as a % of Final Appropriation
Administration	175,390	175,169	221	1%
Cultural Affairs	80,228	70,084	10,144	13%
Library and Archives	178,986	141,383	37,603	21%
Sport and Recreation	80,607	74,606	6,001	7%
4.2 Per economic classification	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Appropriation R'000
Current payments				
Compensation of employees	212,176	200,814	11,362	5%
Goods and services	202,546	187,716	14,830	7%
Interest and rent on land				
Transfers and subsidies				
Provinces and municipalities	196	195	1	0%
Departmental agencies and accounts			-	
Higher education institutions			-	
Public corporations and private enterprises			-	
Foreign governments and international organisations			-	
Non-profit institutions	8,146	8,146	-	0%
Households	1,160	1,159	1	-3%

NOTES TO APPROPRIATION STATEMENT for the year ended 31 March 2022

Payments for capital assets

Buildings and other fixed structures	83,042	57,891	25,151	31%
Machinery and equipment	7,945	5,321	2,624	42%
Heritage assets				
Specialised military assets				
Biological assets				
Land and subsoil assets				
Intangible assets				
Payments for financial assets				

The construction of the Provincial Theatre is at 27% spending whereas the upgrade of the Schoemansdal Museum is progressing very well which is at 97% spending. In terms of the Provincial Theatre, The department is currently busy with evaluation for the appointment of suitable service providers. Progress for the construction of new libraries is as follows: Runnymede – 100%, Seleteng – 100%, Mulamula – 65%, Mavalani – 96%.

4.3 Per conditional grant	Final Appropriation R'000	Actual Expenditure R'000	Variance R'000	Variance as a % of Final Appropriation R'000
EPWP	2,037	1,924	113	6%
Community Library Services Grant	147,436	109,484	37,952	26%
Mass Participation & Sport Dev Grant	63,148	57,238	5,910	9%

STATEMENT OF FINANCIAL PERFORMANCE for the year ended 31 March 2022

	<i>Note</i>	2021/22 R'000	2020/21 R'000
REVENUE			
Annual appropriation	<u>1</u>	513,233	426,501
Statutory appropriation	<u>2</u>	1,978	1,978
Departmental revenue	<u>3</u>	974	386
NRF Receipts		-	-
Aid assistance		532	2,029
TOTAL REVENUE		516,717	430,894
EXPENDITURE			
Current expenditure			
Compensation of employees	<u>5</u>	200,814	197,861
Goods and services	<u>6</u>	187,716	145,122
Interest and rent on land	<u>7</u>	-	953
Aid assistance	<u>4</u>	412	2,029
Total current expenditure		388,942	345,965
Transfers and subsidies			
Transfers and subsidies	<u>9</u>	9,500	11,645
Aid assistance	<u>4</u>	-	-
Total transfers and subsidies		9,500	11,645
Expenditure for capital assets			
Tangible assets	<u>10</u>	63,109	35,016
Intangible assets	<u>10</u>	-	30
Total expenditure for capital assets		63,109	35,046
Unauthorised expenditure approved without funding	<u>11</u>		
Payments for financial assets	<u>8</u>		
TOTAL EXPENDITURE		461,654	392,656
SURPLUS/(DEFICIT) FOR THE YEAR		55,063	38,238

STATEMENT OF FINANCIAL PERFORMANCE for the year ended 31 March 2022

Reconciliation of Net Surplus/(Deficit) for the year		53,969	37,852
Voted funds			
Annual appropriation		9,994	17,288
Statutory appropriation		-	-
Conditional grants		43,975	20,564
Departmental revenue and NRF Receipts	19	974	386
Aid assistance	4	120	-
SURPLUS/(DEFICIT) FOR THE YEAR		55,063	38,238



STATEMENT OF FINANCIAL POSITION for the year ended 31 March 2022

	Note	2021/22 R'000	2020/21 R'000
ASSETS			
Current assets			
		55,046	38,616
Unauthorised expenditure	<u>11</u>	-	-
Cash and cash equivalents	<u>12</u>	52,239	37,293
Other financial assets	<u>13</u>	-	-
Prepayments and advances	<u>14</u>	-	-
Receivables	<u>15</u>	2,807	1,323
Loans	<u>17</u>	-	-
Aid assistance prepayments	<u>4</u>	-	-
Aid assistance receivable	<u>4</u>	-	-
Non-current assets			
		1,037	1,072
Investments	<u>16</u>	-	-
Receivables	<u>15</u>	1,037	1,072
Loans	<u>17</u>	-	-
Other financial assets	<u>13</u>	-	-
TOTAL ASSETS		56,083	39,688
LIABILITIES			
Current liabilities			
		54,745	38,291
Voted funds to be surrendered to the Revenue Fund	<u>18</u>	53,969	37,852
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	<u>19</u>	645	30
Bank overdraft	<u>20</u>	-	-
Payables	<u>21</u>	11	409
Aid assistance repayable	<u>4</u>	-	-
Aid assistance unutilised	<u>4</u>	120	-
Non-current liabilities			
Payables	<u>22</u>	-	-
TOTAL LIABILITIES		54,745	38,291
NET ASSETS		1,338	1,397

STATEMENT OF FINANCIAL POSITION
for the year ended 31 March 2022

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Represented by:			
Capitalisation reserve		-	-
Recoverable revenue		1,338	1,397
Retained funds		-	-
Revaluation reserves		-	-
TOTAL		<u>1,338</u>	<u>1,397</u>



STATEMENT OF CHANGES IN NET ASSETS for the year ended 31 March 2022

	Note	2021/22 R'000	2020/21 R'000
Capitalisation Reserves			
Opening balance			
Transfers:			
Movement in Equity			
Movement in Operational Funds			
Other movements			
Closing balance			
Recoverable revenue			
Opening balance		1,397	236
Transfers:		-59	1,161
Irrecoverable amounts written off	<u>8.3</u>		-
Debts revised			-
Debts recovered (included in departmental receipts)		-59	-80
Debts raised		-	1,241
Closing balance		<u>1,338</u>	<u>1,397</u>
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 (Housing departments)			
Transfers			
Other			
Closing balance			
TOTAL		<u><u>1,338</u></u>	<u><u>1,397</u></u>

CASH FLOW STATEMENT for the year ended 31 March 2022

	Note	2021/22 R'000	2020/21 R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		516,160	430,894
Annual appropriated funds received	<u>1.1</u>	513,233	426,501
Statutory appropriated funds received	<u>2</u>	1,978	1,978
Departmental revenue received	<u>3</u>	417	386
Interest received	<u>3.3</u>	-	-
NRF Receipts		-	-
Aid assistance received	<u>4</u>	532	2,029
Net (increase)/decrease in working capital		-1,882	4,112
Surrendered to Revenue Fund		-38,211	-61,059
Surrendered to RDP Fund/Donor		-	-1,845
Current payments		-389,045	-345,012
Interest paid	<u>7</u>	-	-953
Payments for financial assets		-	-
Transfers and subsidies paid		-9,500	-11,645
Net cash flow available from operating activities	<u>23</u>	77,522	14,492
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	<u>10</u>	-63,109	-35,046
Proceeds from sale of capital assets	<u>3.4</u>	557	-
(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		-	-
(Increase)/decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables	<u>15</u>	35	-901
Net cash flows from investing activities		-62,517	-35,947
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		-59	1,161
Increase/(decrease) in non-current payables		-	-
Net cash flows from financing activities		-59	1,161
Net increase/(decrease) in cash and cash equivalents		14,946	-20,294
Cash and cash equivalents at beginning of period		37,293	57,587
Unrealised gains and losses within cash and cash equivalents		-	-
Cash and cash equivalents at end of period	<u>24</u>	52,239	37,293

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

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 prepared 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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

	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>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> <p>Social contributions made by the department in respect of ex-employees are classified as</p>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

	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 at the reporting date.</p>
8.4	<p>Leases</p>
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> <ul style="list-style-type: none"> • cost being the fair value of the asset; or • the sum of the minimum lease payments made including any payments made to acquire ownership at the end of the lease term excluding interest.
9	<p>Aid Assistance</p>
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>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

9.2	<p>Aid assistance paid</p> <p>Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.</p>
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><Indicate when prepayments and advances are expensed and under what circumstances.></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	<p>Financial assets</p>
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</p>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

	financial statements.
15	<p>Payables</p> <p>Payables recognised in the statement of financial position are recognised at cost.</p>
16	<p>Capital Assets</p>
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. 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 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>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

	<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	<p>Provisions and Contingents</p>
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>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

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>
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> <p>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.</p>
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> <p>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.</p>
21	<p>Changes in accounting estimates and errors</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>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

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 for [include details here]. In terms of the arrangement the department is the [principal / agent] and is responsible for [include details here]. All related revenues expenditures assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.</p>
24	<p>Departures from the MCS requirements</p> <p><i>[Insert information on the following: that management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard except that it has departed from a particular requirement to achieve fair presentation; and the requirement from which the department has departed the nature of the departure and the reason for departure.]</i></p>
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 number of individuals and 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 in a Treasury Instruction)</i></p> <p>At the date of acquisition inventories are recognised at cost in the statement of financial performance.</p>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

	<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 disclosed in the Employee benefits note.</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>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

PART B: EXPLANATORY NOTES

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:

	2021/22			2020/21		
	Final Appropriation	Actual Funds Received	Funds not requested/not received	Final Appropriation	Appropriation received	Funds not requested /not received
	R'000	R'000	R'000	R'000	R'000	R'000
Administration Cultural Affairs	173,412	173,412	-	176,982	176,982	-
Library and Archives	80,228	80,228	-	48,038	48,038	-
Sport and Recreation	178,986	178,986	-	151,031	151,031	-
	80,607	80,607	-	50,450	50,450	-
Total	513,233	513,233	-	426,501	426,501	-

All funds requested were received during the financial year.

1.2 Conditional grants

	Note	2021/22 R'000	2020/21 R'000
Total grants received	47	212,621	149,307
Provincial grants included in Total Grants received		212,621	149,307

Include discussion here where deemed relevant

1. Statutory Appropriation

	2021/22 R'000	2020/21 R'000
President and Deputy President salaries Members' remuneration	1,978	1,978

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Total	1,978	1,978
Actual Statutory Appropriation received	1,978	1,978

Include discussion here where deemed relevant

2. Departmental revenue

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	3.1	322	285
Fines penalties and forfeits	3.2	-	-
Interest dividends and rent on land	3.3	-	-
Sales of capital assets	3.4	557	-
Transactions in financial assets and liabilities	3.5	95	101
Transfer received	3.6	-	-
Total revenue collected		974	386
Less: Own revenue included in appropriation	<u>19</u>	974	386
Departmental revenue collected		974	386

The Flagship Mapungubwe Festival was not held due to Covid-19 restrictions

3.1 Sales of goods and services other than capital assets

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Sales of goods and services produced by the department	<u>3</u>	322	285
Sales by market establishment		111	119
Administrative fees		-	-
Other sales		211	166
Sales of scrap waste and other used current goods		-	-
Total		322	285

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

3.2 Fines penalties and forfeits

	Note	2021/22	2020/21
	<u>3</u>	R'000	R'000
Fines			
Penalties			
Forfeits			
Total			

3.3 Interest dividends and rent on land

	Note	2021/22	2020/21
	<u>3</u>	R'000	R'000
Interest			
Dividends			
Rent on land			
Total			

3.4 Sale of capital assets

	Note	2021/22	2020/21
	<u>3</u>	R'000	R'000
Tangible assets		557	-
Buildings and other fixed structures	41	-	-
Machinery and equipment	39	-	-
Heritage assets	39 41	557	-
Specialised military assets	39	-	-
Land and subsoil assets	41	-	-
Biological assets	39	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Intangible assets	-	-
Software	40	-
Mastheads and publishing titles	40	-
Patents licences copyright brand names trademarks	40	-
Recipes formulae prototypes designs models	40	-
Services and operating rights	40	-
Total	557	-

Redundant assets were auctioned in March 2022

3.5 Transactions in financial assets and liabilities

	Note <u>3</u>	2021/22 R'000	2020/21 R'000
Loans and advances		-	-
Receivables		58	80
Forex gain		-	-
Stale cheques written back		-	-
Other Receipts including Recoverable Revenue		37	21
Gains on GFECRA		-	-
Total		95	101

3.6 Transfers received

	Note <u>3</u>	2021/22 R'000	2020/21 R'000
Other governmental units			
Higher education institutions			
Foreign governments			
International organisations			
Public corporations and private enterprises			
Households and non-profit institutions			
Total			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

3.6.1 Donations received in-kind (*not included in the main note or sub note*)

	<i>Note</i>	2021/22	2020/21
		R'000	R'000
<i>List in-kind transfers received</i>			
Total			

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

Name of entity	Amount received	2021/22 Amount paid to the revenue fund	Balance
	R'000	R'000	R'000
<i>Please specify</i>			
Total			

Name of entity	Amount received	2020/21 Amount paid to the revenue fund	Balance
	R'000	R'000	R'000
<i>Please specify</i>			
Total			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

4. Aid assistance

	Note	2021/22 R'000	2020/21 R'000
Opening Balance		-	1,845
Prior period error		-	1,845
As restated		-	1,845
Transferred from statement of financial performance		120	-
Transfers to or from retained funds		-	-
Paid during the year		-	-1,845
Closing Balance		120	-

The Department has received the CATHSETA and PSETA learnership and bursaries .

4.1 Analysis of balance by source

	Note	2021/22 R'000	2020/21 R'000
Aid assistance from RDP		-	-
Aid assistance from other sources CARA		120	-
Closing balance	4	120	-

4.2 Analysis of balance

	Note	2021/22 R'000	2020/21 R'000
Aid assistance receivable		-	-
Aid assistance prepayments (not expensed)		120	-
Aid assistance unutilised		-	-
Aid assistance repayable		-	-
Closing balance	4	120	-
Aid assistance not requested/not received		-	-

The Department has received the CATHSETA and PSETA learnership and bursaries.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

4.2.1 Aid assistance prepayments (expensed)

<i>Note</i>	Amount as at 1 April 2021	Less: Received in the current year R'000	Add or Less: Other R'000	Add: Current Year prepayments R'000	Amount as at 31 March 2022 R'000
Goods and services					
Interest and rent on land					
Transfers and subsidies					
Capital assets					
Other					
Total					

<i>Note</i>	Amount as at 1 April 20XX	Less: Received in the current year R'000	Add or Less: Other R'000	Add: Current Year prepayments R'000	Amount as at 31 March 2021 R'000
Goods and services					
Interest and rent on land					
Transfers and subsidies					
Capital assets					
Other					
Total					

4.3 Prior period error

<i>Note</i>	2020/21 R'000
Nature of prior period error	
Relating to 20WW/XX <i>[affecting the opening balance]</i>	<input type="text"/>
Relating to 2020/21	<input type="text"/>
Total prior period errors	<hr/> <hr/>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

4.4 Aid assistance expenditure per economic classification

	Note	2021/22 R'000	2020/21 R'000
Current		412	2,029
Capital	<u>10</u>	-	-
Transfers and subsidies		-	-
Total aid assistance expenditure		412	2,029

4.5 Donations received in-kind (not included in the main note)

	Note	2021/22 R'000	2020/21 R'000
<i>List in-kind donations received</i>			
Total			

5 Compensation of employees

5.1 Salaries and Wages

	Note	2021/22 R'000	2020/21 R'000
Basic salary		137,875	140,072
Performance award		733	1,178
Service Based		247	378
Compensative/circumstantial		610	437
Periodic payments		-	-
Other non-pensionable allowances		40,069	34,225
Total		179,534	176,290

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

5.2 Social contributions

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Employer contributions			
Pension		13,368	13,706
Medical		7,862	7,816
UIF		-	-
Bargaining council		50	49
Official unions and associations		-	-
Insurance		-	-
Total		21,280	21,571
Total compensation of employee		200,814	197,861
Average number of employees		460	467

The average number of employees has reduced due to some employees who have resigned and retired.

6 Goods and services

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Administrative fees		-	-
Advertising		1,741	765
Minor assets	<u>6.1</u>	6,583	3,481
Bursaries (employees)		299	622
Catering		4,518	211
Communication		3,267	2,635
Computer services	<u>6.2</u>	26,435	21,090
Consultants: Business and advisory services	6.9	990	137
Infrastructure and planning services		-	949
Laboratory services		-	-
Scientific and technological services		-	-
Legal services		2,259	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Contractors		8,903	275
Agency and support / outsourced services		-	-
Entertainment		-	-
Audit cost – external	<u>6.3</u>	4,980	6,438
Fleet services		1,366	1,121
Inventory	<u>6.4</u>	14,539	13,025
Consumables	<u>6.5</u>	3,410	3,909
Housing		-	-
Operating leases		35,605	32,698
Property payments	<u>6.6</u>	41,154	47,721
Rental and hiring		-	-
Transport provided as part of the departmental activities		7,721	724
Travel and subsistence	<u>6.7</u>	14,368	4,178
Venues and facilities		3,235	561
Training and development		938	512
Other operating expenditure	<u>6.8</u>	5,508	3,508
Total		187,819	144,830

6.1 Minor assets

Tangible assets

Buildings and other fixed structures	-	-
Biological assets	-	-
Heritage assets	-	-
Machinery and equipment	6,583	3,481
Transport assets	-	-

Note	2021/22	2020/21
<u>6</u>	R'000	R'000
	6,583	3,481
	-	-
	-	-
	6,583	3,481
	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Specialised military assets	-	-
Intangible assets		
Software		
Mastheads and publishing titles	-	-
Patents licences copyright brand names trademarks	-	-
Recipes formulae prototypes designs models	-	-
Services and operating rights	-	-
Total	6,583	3,481

6.2 Computer services

	Note <u>6</u>	2021/22 R'000	2020/21 R'000
SITA computer services		9,372	5,553
External computer service providers		17,063	15,537
Total		26,435	21,090

6.3 Audit cost – External

	Note <u>6</u>	2021/22 R'000	2020/21 R'000
Regularity audits		4,980	6,438
Total		4,980	6,438

6.4 Inventory

	Note <u>6</u>	2021/22 R'000	2020/21 R'000
Clothing material and accessories		8,556	5,411
Farming supplies		-	29
Food and food supplies		-	-
Fuel oil and gas		-	-
Learning teaching and support material		-	-
Materials and supplies		5,983	7,585
Medical supplies		-	-
Medicine		-	-
Medsas inventory interface		-	-
Other supplies	6.4.1	-	-
Total		14,539	13,025

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

6.4.1 Other supplies

	Note <u>6.4</u>	2021/22 R'000	2020/21 R'000
Ammunition and security supplies			
Assets for distribution			
Machinery and equipment			
School furniture			
Sports and recreation			
Library material			
Human settlements property			
Other assets for distribution			
Other			
Total			



New

6.5 Consumables

	Note <u>6</u>	2021/22 R'000	2020/21 R'000
Consumable supplies		1,305	3,234
Uniform and clothing		7	-
Household supplies		111	1,019
Building material and supplies		360	666
Communication accessories		-	-
IT consumables		3	2
Other consumables		824	1,547
Stationery printing and office supplies		2,105	675
Total		3,410	3,909

6.6 Property payments

	Note <u>6</u>	2021/22 R'000	2020/21 R'000
Municipal services		3,520	3,135
Property management fees		-	-
Property maintenance and repairs		3,182	10,555
Other		34,452	34,031
Total		41,154	47,721

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

6.7 Travel and subsistence

	Note <u>6</u>	2021/22 R'000	2020/21 R'000
Local		14,368	4,178
Foreign		-	-
Total		14,368	4,178

The relaxation of COVID-19 restrictions has allowed the department to host mass gathering activities which prompted more travelling.

6.8 Other operating expenditure

	Note <u>6</u>	2021/22 R'000	2020/21 R'000
Professional bodies membership and subscription fees		387	440
Resettlement costs		-	197
Other		5,121	2,871
Total		5,508	3,508

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

Name of Commission / Committee	No. of members	Note <u>6</u>	2021/22 R'000	2020/21 R'000
Total				

The chairperson of the risk committee was not yet appointed and the audit committee is a shared services provided by the Treasury

7 Interest and rent on land

	Note	2021/22 R'000	2020/21 R'000
Interest paid		-	953
Rent on land		-	-
Total		-	953

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

8 Payments for financial assets

	Note	2021/22 R'000	2020/21 R'000
Material losses through criminal conduct			
Theft	8.4	□	□
Other material losses	8.1	□	□
Purchase of equity			
Extension of loans for policy purposes			
Other material losses written off	8.2		
Debts written off	8.3		
Forex losses	8.5		
Debt take overs			
Losses on GFECRA			
Total		=====	=====

8.1 Other material losses

	Note	2021/22 R'000	2020/21 R'000
	8		
Nature of other material losses (Group major categories but list material items)			
Incident			
Disciplinary Steps taken/ Criminal proceedings			
Total		=====	=====

8.2 Other material losses written off

	Note	2021/22 R'000	2020/21 R'000
	8		
Nature of losses (Group major categories but list material items)			
Total		=====	=====

8.3 Debts written off

	Note	2021/22 R'000	2020/21 R'000
	8		
Nature of debts written off (Group major categories but list material items: debts written off relating to irregular expenditure recoverable expenditure and other debts must be listed here)			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Irregular expenditure written off

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

Recoverable revenue written off

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

Other debt written off

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

Total debt written off		
-------------------------------	--	--

8.4 Details of theft

	2021/22	2020/21
Note	R'000	R'000
8		

Nature of theft

(Group major categories but list material items)

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

8.5 Forex losses

	2021/22	2020/21
Note	R'000	R'000
8		

Nature of losses

(Group major categories but list material items)

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

9. Transfers and subsidies

	Note	2021/22 R'000	2020/21 R'000
Provinces and municipalities	48 49	195	72
Departmental agencies and accounts	Annexure 1B	1,200	-
Higher education institutions	Annexure 1C	-	-
Foreign governments and international organisations	Annexure 1E	-	-
Public corporations and private enterprises	Annexure 1D	-	6,000
Non-profit institutions	Annexure 1F	6,946	4,054
Households	Annexure 1G	1,159	1,519
Total		9,500	11,645

Due to budgetary constraints fewer non-statutory bodies were supported in the year under review

10. Expenditure for capital assets

	Note	2021/22 R'000	2020/21 R'000
Tangible assets		63,109	35,308
Buildings and other fixed structures	40	57,788	32,868
Heritage assets	39 41	-	-
Machinery and equipment	39	5,321	2,440
Specialised military assets	39	-	-
Land and subsoil assets	41	-	-
Biological assets	39	-	-
Intangible assets		-	30
Software	40	-	30
Mastheads and publishing titles	40	-	-
Patents licences copyright brand names trademarks	40	-	-
Recipes formulae prototypes designs models	40	-	-
Services and operating rights	40	-	-
Total		63,109	35,338

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

Compensation of employees
Goods and services

Total

There was increase in capital expenditure as a result relaxation of COVID-19 restrictions,

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

three new libraries were completed in the financial year and the accelerated progress on construction of Schoemansdal museum.

10.1 Analysis of funds utilised to acquire capital assets – 2021/22

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible assets	63,109		63,109
Buildings and other fixed structures	57,788		57,788
Heritage assets			-
Machinery and equipment	5,321		5,321
Specialised military assets			-
Land and subsoil assets			-
Biological assets			-
Intangible assets			
Software			
Mastheads and publishing titles			
Patents licences copyright brand names trademarks			
Recipes formulae prototypes designs models			
Services and operating rights			
Total	63,109		63,109

10.2 Analysis of funds utilised to acquire capital assets – 2020/21

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible assets	35,308	-	35,308
Buildings and other fixed structures	32,867	-	32,867
Heritage assets	-	-	-
Machinery and equipment	2,441	-	2,441
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
Intangible assets	30	-	30
Software	30	-	30
Mastheads and publishing titles	-	-	-
Patents licences copyright brand names trademarks	-	-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Recipes formulae prototypes designs models	-	-	-
Services and operating rights	-	-	-
Total	35,338	-	35,338

10.3 Finance lease expenditure included in Expenditure for capital assets

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Tangible assets		-	-
Buildings and other fixed structures		-	-
Heritage assets		-	-
Machinery and equipment		696	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Total		696	-

11. Unauthorised expenditure

11.1 Reconciliation of unauthorised expenditure

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Opening balance		-	904
Prior period error		-	-
As restated		-	904
Unauthorised expenditure – discovered in current year (as restated)		-	-
Less: Amounts approved by Parliament/Legislature with funding		-	-
Less: Amounts approved by Parliament/Legislature without funding and derecognised		-	-
Capital		-	-
Current		-	-
Transfers and subsidies		-	-
Less: Amounts recoverable	15	-	904
Less: Amounts written off		-	-
Closing balance		-	-
Analysis of closing balance			
Unauthorised expenditure awaiting authorisation			
Unauthorised expenditure approved without funding and not derecognised			
Total		-	-

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

11.2 Analysis of unauthorised expenditure awaiting authorisation per economic classification

	2021/22 R'000	2020/21 R'000
Capital		
Current		
Transfers and subsidies		
Total		

11.3 Analysis of unauthorised expenditure awaiting authorisation per type

	2021/22 R'000	2020/21 R'000
Unauthorised expenditure relating to overspending of the vote or a main division within a vote		
Unauthorised expenditure incurred not in accordance with the purpose of the vote or main division		
Total		

11.4 Details of unauthorised expenditure – current year

Incident	Disciplinary steps taken/criminal proceedings	2021/22 R'000
Total		

11.5 Prior period error

	Note	2020/21 R'000
Nature of prior period error		
Relating to 20WW/XX [affecting the opening balance]		
Relating to 2020/21		
Total		

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

12. Cash and cash equivalents

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Consolidated Paymaster General Account		52,309	44,180
Cash receipts		-	-
Disbursements		-70	-6,887
Cash on hand		-	-
Investments (Domestic)		-	-
Investments (Foreign)		-	-
Total		<u><u>52,239</u></u>	<u><u>37,293</u></u>

The unspent funds will be surrender to Provincial Revenue Fund.

13. Other financial assets

	<i>Note</i>	2021/22 R'000	2020/21 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			

	<i>Note</i>	2021/22 R'000	2020/21 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			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

14. Prepayments and advances

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Staff advances			
Travel and subsistence			
Prepayments (Not expensed)	14.2		
Advances paid (Not expensed)	14.1		
SOCPEN advances			
Total			

14.1 Advances paid (Not expensed)

	<i>Note</i>	Balance as at 1 April 2021	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year advances	Balance as at 31 March 2022
		R'000	R'000	R'000	R'000	R'000
National departments	14					
Provincial departments						
Public entities						
Other entities						
Total						

	<i>Note</i>	Balance as at 1 April 20XX	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year advances	Balance as at 31 March 2021
		R'000	R'000	R'000	R'000	R'000
National departments	14					
Provincial departments						
Public entities						
Other entities						
Total						

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

14.2 Prepayments (Not expensed)

	<i>Note</i>	Balance as at 1 April 2021	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year prepayments	Balance as at 31 March 2022
	14	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						

	<i>Note</i>	Balance as at 1 April 20XX	Less: Amount expensed in current year	Add or Less: Other	Add: Current Year prepayments	Balance as at 31 March 2021
	14	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						

14.3 Prepayments (Expensed)

	<i>Note</i>	Amount as at 1 April 2021	Less: Received in the current year	Add or Less: Other	Add: Current Year prepayments	Amount as at 31 March 2022
		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						

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

	<i>Note</i>	Amount as at 1 April 20XX	Less: Received in the current year	Add or Less: Other	Add: Current Year prepayments	Amount as at 31 March 2021
		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						

14.4 Advances paid (Expensed)

	<i>Note</i>	Amount as at 1 April 2021	Less: Received in the current year	Add or Less: Other	Add: Current Year advances	Amount as at 31 March 2022
		R'000	R'000	R'000	R'000	R'000
National departments						
Provincial departments						
Public entities						
Other entities						
Total						

	<i>Note</i>	Amount as at 1 April 20XX	Less: Received in the current year	Add or Less: Other	Add: Current Year advances	Amount as at 31 March 2021
		R'000	R'000	R'000	R'000	R'000
National departments						
Provincial departments						
Public entities						
Other entities						
Total						

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

15. Receivables

	Note	2021/22			2020/21		
		Current	Non-current	Total	Current	Non-current	Total
		R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	15.1	1,298	-	1,298	-	-	-
Trade receivables	15.2	-	-	-	-	-	-
Recoverable expenditure	15.3	-	-	-	-	-	-
Staff debt	15.4	20	1,037	1,057	73	1,072	1,145
Fruitless and wasteful expenditure	15.6	1,240	-	1,240	1,240	-	1,240
Other receivables	15.5	249	-	249	10	-	10
Total		2,807	1,037	3,844	1,323	1,072	2,395

15.1 Claims recoverable

	Note	2021/22	2020/21
	15	R'000	R'000
National departments		1,298	-
Provincial departments		-	-
Foreign governments		-	-
Public entities		-	-
Private enterprises		-	-
Higher education institutions		-	-
Households and non-profit institutions		-	-
Local governments		-	-
Total		1,298	-

15.2 Trade receivables

	Note	2021/22	2020/21
	15	R'000	R'000
(Group major categories but list material items)			
Total			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

15.3 Recoverable expenditure (disallowance accounts)

	Note 15	2021/22 R'000	2020/21 R'000
(Group major categories but list material items)			
Total			

15.4 Staff debt

	Note 15	2021/22 R'000	2020/21 R'000
Staff Debtors		1,057	1,145
Total		1,057	1,145

15.5 Other receivables

	Note 15	2021/22 R'000	2020/21 R'000
(Group major categories but list material items)			
Statutory Appropriation receivables			
Unp Rec Bas EBT Contr Acc Dom		68	1
Sal: Medical Aid CL		3	9
Sal: Pension		5	-
Sal:Reversal Acc		173	-
Total		249	10

15.6 Fruitless and wasteful expenditure

	Note 15	2021/22 R'000	2020/21 R'000
Opening balance		1,240	-
Less amounts recovered		-	-
Less amounts written off		-	-
Transfers from note 32 Fruitless and Wasteful Expenditure		-	1,240
Interest		-	-
Total		1,240	1,240



New

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

15.7 Impairment of receivables

	Note	2021/22 R'000	2020/21 R'000
Estimate of impairment of receivables		2,144	-
Total		2,144	-

Two debts which are deemed to be irrecoverable.

16. Investments

	Note	2021/22 R'000	2020/21 R'000
Non-Current Shares and other equity (List investments at cost)		_____	_____
Total		_____	_____
Securities other than shares (List investments at cost)	<i>Annex 2A</i>	_____	_____
Total		_____	_____
Total non-current		_____	_____
		2021/22 R'000	2020/21 R'000
Analysis of non-current investments			
Opening balance		_____	_____
Additions in cash		_____	_____
Disposals for cash		_____	_____
Non-cash movements		_____	_____
Closing balance		_____	_____

16.1 Impairment of investments

	Note	2021/22 R'000	2020/21 R'000
Estimate of impairment of impairment		_____	_____
Total		_____	_____

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

17. Loans

	Note	2021/22 R'000	2020/21 R'000
Public corporations			
Higher education institutions			
Foreign governments			
Private enterprises			
Non-profit institutions			
Staff loans			
Total			

Analysis of Balance

Opening balance			
New Issues			
Repayments			
Write-offs			
Closing balance			

17.1 Impairment of loans

	Note	2021/22 R'000	2020/21 R'000
Estimate of impairment of loans			
Total			

18. Voted funds to be surrendered to the Revenue Fund

	Note	2021/22 R'000	2020/21 R'000
Opening balance		37,852	60,172
Prior period error	18.2	37,852	60,172
As restated		37,852	60,172
Transfer from statement of financial performance (as restated)		53,969	37,852
Add: Unauthorised expenditure for current year	11	-	-
Voted funds not requested/not received	1.1	-	-
Transferred to retained revenue to defray excess expenditure (PARLIAMENT/LEGISLATURES ONLY)	18.1	-	-
Paid during the year		-37,852	-60,172
Closing balance		53,969	37,852

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

18.1 Voted funds / (Excess expenditure) transferred to the retained funds (Parliament / Legislatures ONLY)

	Note	2021/22 R'000	2020/21 R'000
Opening balance	18		
Transfer from statement of financial performance			
Transfer from Departmental Revenue to defray excess expenditure	19		
Closing balance			

18.2 Prior period error [Accounting Policies Estimates and Errors par .30]

	Note	2020/21 R'000
Nature of prior period error		
Relating to 20WW/XX [affecting the opening balance]		
Relating to 2020/21		
Total		

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

	Note	2021/22 R'000	2020/21 R'000
Opening balance		30	531
Prior period error	19.1		
As restated		30	531
Transfer from Statement of Financial Performance (as restated)		974	386
Own revenue included in appropriation		-	-
Transfer from aid assistance	4		-
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)	18.1		-
Paid during the year		-359	-887
Closing balance		645	30

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for the year ended 31 March 2022

19.1 Prior period error

	<i>Note</i>	2020/21 R'000
Nature of prior period error		
Relating to 20WW/XX [affecting the opening balance]		
Relating to 2020/21		
Total		

20. Bank Overdraft

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Consolidated Paymaster General Account			
Fund requisition account			
Overdraft with commercial banks (Local)			
Overdraft with commercial banks (Foreign)			
Total			

21. Payables-Current

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Amounts owing to other entities		-	-
Advances received	<u>21.1</u>	-	-
Clearing accounts	<u>21.2</u>	11	286
Other payables	<u>21.3</u>	-	123
Total		11	409

21.1 Advances received

	<i>Note</i>	2021/22 R'000	2020/21 R'000
National departments			
Provincial departments			
Public entities			
Other institutions			
Total			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

21.2 Clearing accounts

Description (Identify major categories but list material amounts)	Note 21	2021/22 R'000	2020/21 R'000
Unp/Rec BAS EBT Contr Acc:Dom		-	1
Sal: Income Tax		-	268
Sal:Pension Fund CL		-	17
EBT REJECTION ACC:DOM		11	
Total		11	286

21.3 Other payables

Description (Identify major categories but list material amounts)	Note 21	2021/22 R'000	2020/21 R'000
Other payables			123
Total		-	123

22. Payables – non-current

Description	Note	2021/22			Total R'000	2020/21 Total R'000
		One to two years R'000	Two to three years R'000	More than three years R'000		
Amounts owing to other entities						
Advances received	<u>22.1</u>					
Other payables	<u>22.2</u>					
Total						

22.1 Advances received

Description	Note 22	2021/22 R'000	2020/21 R'000
National departments			
Provincial departments			
Public entities			
Other institutions			
Total			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

22.2 Other payables

Description (Identify major categories but list material amounts) Total	Note 22	2021/22 R'000	2020/21 R'000

23. Net cash flow available from operating activities

	Note	2021/22 R'000	2020/21 R'000
Net cash flow available from operating activities			
Net surplus/(deficit) as per Statement of Financial Performance		55,063	38,238
Add back non cash/cash movements not deemed operating activities		22,459	-
(Increase)/decrease in receivables		-	23,746
(Increase)/decrease in prepayments and advances		1,484	2,855
(Increase)/decrease in other current assets		-	-
Increase/(decrease) in payables – current		-	904
Proceeds from sale of capital assets		398	353
Proceeds from sale of investments		-	-
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		63,109	35,046
Surrenders to Revenue Fund		-	-
Surrenders to RDP Fund/Donor		38,211	61,059
Voted funds not requested/not received		-557	-
Own revenue included in appropriation		-	1,845
Other non-cash items		-	-
Net cash flow generated by operating activities		77,522	14,492

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

	Note	2021/22 R'000	2020/21 R'000
Consolidated Paymaster General account		52,309	44,180
Fund requisition account		-	-
Cash receipts		-	-
Disbursements		-70	-6,887
Cash on hand		-	-
Cash with commercial banks (Local)		-	-
Cash with commercial banks (Foreign)		-	-
Total		52,239	37,293

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

25. Contingent liabilities and contingent assets

25.1 Contingent liabilities

Liable to	Nature	Note	2021/22 R'000	2020/21 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	63,414	245
Intergovernmental payables (unconfirmed balances)		Annex 5		1,341
Environmental rehabilitation liability		Annex 3B		-
Other		Annex 3B		-
Total			63,525	1,697

The contingent liabilities relating to Motor vehicle accident for R76 494.34, alleged unpaid hotel services for R256,742.92, Alleged breach of contract R220,851.18 and Alleged breach of contract R4 533 695.72 and Alleged breach of security contract for R58 327 211.63 (Including interest at the prescribed interest rate of 7.5% for all cases). The Department is defending these cases in Court through State Attorney. The department is confident that the outcome will be favourable.

25.2 Contingent assets

Nature of contingent asset	Note	2021/22 R'000	2020/21 R'000
DSAC/ Vibe zone(Breach of Contract)		1,217	1,277
DSAC/Msimeki D (Payment of capped leave)		144	144
Total		1,361	1,361

The contingent asset relates to alleged breach of the contract by artist to perform during the Mapungubwe Festival and relates to payment of capped leave.

26. Capital commitments

	Note	2021/22 R'000	2020/21 R'000
Buildings and other fixed structures		57,643	75,632
Heritage assets		-	-
Machinery and equipment		-	-
Specialised military assets		-	-
Land and subsoil assets		-	-
Biological assets		-	-
Intangible assets		-	-
Total		57,643	75,632

New

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

The contingent liabilities relating to Motor vehicle accident for R76 494.34, alleged unpaid hotel services for R256,742.92, Alleged breach of contract R220,851.18 and Alleged breach of contract R4 533 695.72 and Alleged breach of security contract for R58 327 211.63 (Including interest at the prescribed interest rate of 7.5% for all cases). The Department is defending these cases in Court through State Attorney. The department is confident that the outcome will be favourable.

27. Accruals and payables not recognised

27.1 Accruals

	2021/22 R'000			2020/21 R'000
Listed by economic classification	30 Days	30+ Days	Total	Total
Goods and services	7,318	-	7,318	5,318
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	-	-	-	1,323
Other	-	-	-	-
Total	7,318	-	7,318	6,641

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Listed by programme level			
Administration		2,524	1,927
Cultural Affairs		264	49
Library and Information Services		3,984	4,665
Sport and Recreation		546	
Total		7,318	6,641

27.2 Payables not recognised

	2021/22 R'000			2020/21 R'000
Listed by economic classification	30 Days	30+ Days	Total	Total
Goods and services	3,747	36	3,783	257
Interest and rent on land	-	-	-	-
Transfers and subsidies	-	-	-	-
Capital assets	361	-	361	889
Other	-	-	-	-
Total	4,108	36	4,144	1,146

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

	Note	2021/22 R'000	2020/21 R'000
Listed by programme level			
Administration		2,722	76
Cultural Affairs		230	67
Library and Information Services		1,063	989
Sport and Recreation		129	14
Total		4,144	1,146

	Note	2021/22 R'000	2020/21 R'000
Included in the above totals are the following:			
Confirmed balances with other departments	Annex 5	2,394	1,341
Confirmed balances with other government entities	Annex 5	-	-
Total		2,394	1,341

28. Employee benefits

	Note	2021/22 R'000	2020/21 R'000
Leave entitlement		13,661	16,023
Service bonus		4,517	4,577
Performance awards		25	803
Capped leave		8,667	9,332
Other		2,182	1,221
Total		29,052	31,956

At this stage the department is not able to reliably measure the long-term portion of the long service awards. No negative leave on the leave report.

Other portion includes Pay progression, Long Services Awards and Employee benefits such overtime.

29. Lease commitments

29.1 Operating leases

2021/22	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	38,453	-	38,453
Later than 1 year and not later than 5 years	-	-	187,138	-	187,138
Later than five years	-	-	81,025	-	81,025
Total lease commitments	-	-	306,616	-	306,616

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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2020/21	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	35,605	-	35,605
Later than 1 year and not later than 5 years	-	-	173,276	-	173,276
Later than five years	-	-	133,340	-	133,340
Total lease commitments	-	-	342,221	-	342,221

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	2021/22 R'000	2020/21 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

29.2 Finance leases **

2021/22	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	2,009	2,009
Later than 1 year and not later than 5 years	-	-	-	3,346	3,346
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	5,355	5,355

2020/21	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year	-	-	-	128	128
Later than 1 year and not later than 5 years	-	-	-	-	-
Later than five years	-	-	-	-	-
Total lease commitments	-	-	-	128	128

**This note excludes leases relating to public private partnership as they are separately disclosed in note no. 35.

Provide a general description of the material leasing arrangements

The leasing of photocopier machines for libraries and Head office. The leases are mainly for three years.

	Note	2021/22 R'000	2020/21 R'000
Rental earned on sub-leased assets	3		
Total			

29.3 Operating lease future revenue**

2021/22	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year					
Later than 1 year and not later than 5 years					
Later than five years					
Total operating lease revenue receivable					

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
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2020/21	Specialised military equipment R'000	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
Not later than 1 year					
Later than 1 year and not later than 5 years					
Later than five years					
Total operating lease revenue receivable					

30. Accrued departmental revenue

	Note	2021/22 R'000	2020/21 R'000
Tax revenue			
Sales of goods and services other than capital assets			
Fines penalties and forfeits			
Interest dividends and rent on land			
Sales of capital assets			
Transactions in financial assets and liabilities			
Transfers received			
Other			
Total			

30.1 Analysis of accrued departmental revenue

	Note	2021/22 R'000	2020/21 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			

New

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

30.2 Accrued department revenue written off

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Nature of losses			
Total			

30.3 Impairment of accrued departmental revenue

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Estimate of impairment of accrued departmental revenue			
Total			

31. Irregular expenditure

31.1 Reconciliation of irregular expenditure

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Opening balance		51,464	69,518
Prior period error		-	-
As restated		51,464	69,518
Add: Irregular expenditure – relating to prior year			1,448
Add: Irregular expenditure – relating to current year		13,524	2,949
Less: Prior year amounts condoned		-17,250	-22,451
Less: Current year amounts condoned			-
Less: Prior year amounts not condoned and removed			-
Less: Current year amounts not condoned and removed			-
Less: Amounts recoverable (current and prior year)	15		-
Less: Amounts written off			-
Closing balance		47,738	51,464
Analysis of closing balance			
Current year		13,524	2,949
Prior years		34,214	48,515
Total		47,738	51,464

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

Two cases amounting to R17 250 million were condoned by Provincial Treasury.

31.2 Details of current and prior year irregular expenditure – added current year (under determination and investigation)

Incident	Disciplinary steps taken/criminal proceedings	2021/22
		R'000
Security Services in Various lib	To be investigated	13,532
Bidela Tehilla Museum working tools	To be investigated	80
TOR not fully adhered to	To be investigated	92
Total		13,524

31.3 Details of irregular expenditure condoned

Incident	Condoned by (relevant authority)	2021/22
		R'000
Non-Responsive bidder	Provincial Treasury	10,625
Subcontracting	Provincial treasury	6,625
Total		17,250

31.4 Details of irregular expenditure recoverable (not condoned)

Incident	2021/22
	R'000
Total	

31.5 Details of irregular expenditure removed - (not condoned)

Incident	Not condoned by (relevant authority)	2021/22
		R'000
Total		

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

31.6	Details of irregular expenditures written off (irrecoverable) Incident	2021/22
		R'000

Total

31.7	Details of irregular expenditures under assessment (not included in the main note) Incident	2021/22
		R'000

Total

31.8 **Prior period error**

Note

2020/21
R'000

Nature of prior period error

Relating to 20WW/XX *[affecting the opening balance]*

Relating to 2020/21

Total

31.9	Details of the non-compliance where an institution is involved in an inter-institutional arrangement Incident	2021/22
		R'000

Total

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

32. Fruitless and wasteful expenditure**32.1 Reconciliation of fruitless and wasteful expenditure**

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Opening balance		2,401	1,240
Prior period error		-	-
As restated		2,401	1,240
Fruitless and wasteful expenditure – relating to prior year			1,448
Fruitless and wasteful expenditure – relating to current year			953
Less: Amounts recoverable	15.6		-1,240
Less: Amounts written off			-
Closing balance		2,401	2,401

32.2 Details of current and prior year fruitless and wasteful expenditure – added current year (under determination and investigation)

Incident	Disciplinary steps taken/criminal proceedings	2021/22 R'000
Total		_____
		=====

32.3 Details of fruitless and wasteful expenditure recoverable Incident

	2021/22 R'000
Total	_____
	=====

32.4 Details of fruitless and wasteful expenditure written off Incident

	2021/22 R'000
Total	_____
	=====

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

32.5 Prior period error

	<i>Note</i>	2020/21 R'000
Nature of prior period error		
Relating to 20WW/XX <i>[affecting the opening balance]</i>		□
Relating to 2020/21		□
Total		<hr/> <hr/>

32.6 Details of fruitless and wasteful expenditures under assessment (not included in the main note)

Incident	2021/22 R'000
Total	<hr/> <hr/>

33. Related party transactions

Revenue received	<i>Note</i>	2021/22 R'000	2020/21 R'000
Tax revenue			
Sales of goods and services other than capital assets			
Fines penalties and forfeits			
Interest dividends and rent on land			
Sales of capital assets			
Transactions in financial assets and liabilities			
Transfers received			
Total		<hr/> <hr/>	<hr/> <hr/>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

Payments made	<i>Note</i>	2021/22	2020/21
		R'000	R'000
Compensation of employees		-	-
Goods and services		-	-
Interest and rent on land		-	-
Expenditure for capital assets		-	-
Payments for financial assets		-	-
Transfers and subsidies		8,146	4,862
Total		8,146	4,862

	<i>Note</i>	2021/22	2020/21
		R'000	R'000
Year end balances arising from revenue/payments			
Receivables from related parties			
Payables to related parties			
Total			

	<i>Note</i>	2021/22	2020/21
		R'000	R'000
Loans to /from related parties			
Non-interest bearing loans to/(from)			
Interest bearing loans to/(from)			
Total			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

	<i>Note</i>	2021/22	2020/21
		R'000	R'000
Other			
Guarantees issued/received			
<i>List other contingent liabilities between department and related party</i>			
Total			
	<i>Note</i>	2021/22	2020/21
		R'000	R'000
In kind goods and services provided/received			
<i>List in kind goods and services between the department and the related party</i>			
Provincial Treasury Shared Audit Committee		389	291
Provincial Treasury- Internal Audit Services		3,025	4,201
Department of Social Development- Sharing the Office Accommodation		20,641	19,930
Total		24,055	24,422

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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

34. Key management personnel

	No. of Individuals	2021/22 R'000	2020/21 R'000
Political office bearers (provide detail below)	1	1,978	1,978
Officials:			
Level 15 and 16	1	679	1,732
Level 14(inc. CFO if lower SMS and others	5	6,426	3,002
Family members of key management personnel			
Total		9,083	6,712

Key management personnel (Parliament/Legislatures)

	No. of Individuals	2021/22 R'000	2020/21 R'000
Speaker to Parliament / the Legislature			
Deputy Speaker			
Secretary to Parliament / the Legislature			
Deputy Secretary			
Chief Financial Officer			
Legal Advisor			
Other			
Total			

35. Public Private Partnership

	<i>Note</i>	2021/22 R'000	2020/21 R'000
Concession fee received			
Base fee received			
Variable fee received			
Other fees received (Specify)			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Unitary fee paid

Fixed component		
Indexed component		

Analysis of indexed component

Compensation of employees		
Goods and services (excluding lease payments)		
Operating leases		
Interest		

Capital / (Liabilities)

Tangible rights		
Intangible rights		
Property		
Plant and equipment		
Loans		
Other		
Prepayments and advances		
Pre-production obligations		
Other obligations		

Any guarantees issued by the department are disclosed in Note 25.1

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

36. Impairment (other than receivables accrued departmental revenue loans and investments)

	<i>Note</i>	2021/22	2020/21
		R'000	R'000
Please specify			
Total			

37. Provisions

	<i>Note</i>	2021/22	2020/21
		R'000	R'000
Retention in Libraries and Theatre		5,154	4,839
State Attorney representing the department			718
Total		5,154	5,557

Retention held on infrastructural projects amounting to R5,154 million. These amounts will be paid over upon completion of the infrastructure projects after the defects liability period of twelve months has lapsed and related condition.

37.1 Reconciliation of movement in provisions – 2021/22

	Library Retention R'000	State Attorney R'000	Provision 3 R'000	Total provisions R'000
Opening balance	5,557	-	-	5,557
Increase in provision	-	-	-	-
Settlement of provision	-403	-	-	-403
Unused amount reversed	-	-	-	-
Reimbursement expected from third party	-	-	-	-
Change in provision due to change in estimation of inputs	-	-	-	-
Closing balance	5,154	-	-	5,154

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Reconciliation of movement in provisions – 2020/21

	Provision Library Retention R'000	Provision State Attorney R'000	Provision 3 R'000	Total provisions R'000
Opening balance	2,478	-	-	2,478
Increase in provision	2,361	718	-	3,079
Settlement of provision	-	-	-	-
Unused amount reversed	-	-	-	-
Reimbursement expected from third party	-	-	-	-
Change in provision due to change in estimation of inputs	-	-	-	-
Closing balance	4,839	718	-	5,557

The provision relates to two categories. Retention held on infrastructural projects amounting to R5.557 million. These amounts will be paid over upon completion of the infrastructure projects after the defects liability period of twelve months has lapsed and related conditions 2) the second provision relates to the anticipated costs of action and legal fees in relation to the 2017/2018 Mapungubwe Arts, Culture and Heritage Festival legal matter. The payment will be affected once State Attorney furnishes the Department with invoice.

38. Non-adjusting events after reporting date

Nature of event	2021/22 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	<hr/> <hr/>

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

39. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2022

	Opening balance R'000	Value adjustments R'000	Additions R'000	Disposals R'000	Closing Balance R'000
HERITAGE ASSETS	797	-	-	-	797
Heritage assets	797		-	-	797
MACHINERY AND EQUIPMENT	91,802	-	4,625	3,787	92,640
Transport assets	10,726			2,122	8,604
Computer equipment	44,202		1,388	1,530	44,060
Furniture and office equipment	17,539		1,556	95	19,000
Other machinery and equipment	19,334		1,681	40	20,975
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-		-	-	-
BIOLOGICAL ASSETS	25	13	3	14	27
Biological assets	25	13	3	14	27
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	92,624	13	4,628	3,801	93,464

Value adjustments represents the movement in the fair values of existing biological assets. Additions to biological assets resulted from natural birth.

Movable Tangible Capital Assets under investigation

	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register are assets that are under investigation:		
Heritage assets	111	1,254
Machinery and equipment	3	1
Specialised military assets		
Biological assets		

Asset under investigation consists of asset that were reported to Risk Management which are still under investigation and assets that are being followed up by asset management officials.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

39.1 Movement for 2020/21

MOVEMENT IN TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	797	-	-	-	797
Heritage assets	797	-	-	-	797
MACHINERY AND EQUIPMENT	90,816	203	2,581	1,798	91,802
Transport assets	9,952		774	-	10,726
Computer equipment	45,001	182	327	1,308	44,202
Furniture and office equipment	16,930	5	964	360	17,539
Other machinery and equipment	18,932	16	516	130	19,334
SPECIALISED MILITARY ASSETS	-	-	-	-	-
Specialised military assets	-	-	-	-	-
BIOLOGICAL ASSETS	27	-	2	4	25
Biological assets	27	-	2	4	25
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	91,640	203	2,583	1,802	92,624

The prior period error relates to verified disposed assets which have been re-instated.

39.1.1 Prior period error

	Note	2020/21 R'000
Nature of prior period error		
Relating to 2020/21 <i>[affecting the opening balance]</i>		203
Verified disposed assets which have been re-instated		203
Relating to 2020/21		
Total prior period errors		203

The prior period error relates to verified disposed assets which have been re-instated.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

39.2 Minor assets

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2022

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Opening balance	-	-	-	164,428		164,48
Value adjustments						
Additions	-	-	-	6,583		6,583
Disposals	-	-	-	5,858		5,858
TOTAL MINOR ASSETS	-	-	-	165,153		165,153

	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	-	7,628	-	7,628
Number of minor assets at cost	-	-	-	751,971	-	751,971
TOTAL NUMBER OF MINOR ASSETS	-	-	-	759,599	-	759,599

Minor Capital Assets under investigation

	Number	Value R'000
Included in the above total of the minor capital assets per the asset register are assets that are under investigation:		
Specialised military assets		
Intangible assets		
Heritage assets		
Machinery and equipment	574	307
Biological assets		

Asset under investigation consists of asset that were reported to Risk Management which are still under investigation and assets that are being followed up by asset management officials.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2021

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biologica l assets	Total R'000	Total R'000
Opening balance				161,656		161,656	161,656
Prior period error				113		113	113
Additions				3,478		3,478	3,478
Disposals				819		819	819
TOTAL MINOR ASSETS				164,428		164,428	164,428
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total	
Number of R1 minor assets				43,392			43,392
Number of minor assets at cost				1,017,225			1,017,225
TOTAL NUMBER OF MINOR ASSETS				1,060,617			1,060,617

39.2.1 Prior period error

Note

2020/21
R'000

Nature of prior period error

Relating to 20WW/XX *[affecting the opening balance]*

113

The prior period error relates to verified disposed assets which have been re-instated and assets previously recorded at R1 which have been fair valued assets

113

Relating to 2020/21

Total

113

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

39.3 Movable assets written off

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2022

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Assets written off	-	-	-	1	-	1
TOTAL MOVABLE ASSETS WRITTEN OFF	-	-	-	1	-	1

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2021

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
Assets written off	-	-	-	2617	-	2617
TOTAL MOVABLE ASSETS WRITTEN OFF	-	-	-	2617	-	2617

Assets written off relates to two minor assets which were duplicated on the system in error.

40. Intangible Capital Assets

	Opening balance R'000	Additions R'000	Disposals R'000	Closing Balance R'000
SOFTWARE	326	-	32	294
MASTHEADS AND PUBLISHING TITLES	-	-	-	-
PATENTS LICENCES COPYRIGHT BRAND NAMES TRADEMARKS	-	-	-	-
RECIPES FORMULAE PROTOTYPES DESIGNS MODELS	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	326	-	32	294

Disposals of Intangible assets relates to software which no longer exists.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Intangible Capital Assets under investigation

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

40.1 Movement for 2020/21

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance R'000	Prior period error R'000	Additions R'000	Disposals R'000	Closing Balance R'000
SOFTWARE	114	-	212	-	326
MASTHEADS AND PUBLISHING TITLES	-	-	-	-	-
PATENTS LICENCES COPYRIGHT BRAND NAMES TRADEMARKS	-	-	-	-	-
RECIPES FORMULAE PROTOTYPES DESIGNS MODELS	-	-	-	-	-
SERVICES AND OPERATING RIGHTS	-	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	114	-	212	-	326

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

40.1.1 Prior period error

	<i>Note</i>	2020/21 R'000
Nature of prior period error		
Relating to 20WW/XX <i>[affecting the opening balance]</i>		
Relating to 2020/21		
Total		

41. Immovable Tangible Capital Assets

	Opening balance R'000	Additions R'000	Disposals R'000	Closing Balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	221,511	79,122	-	300,633
Dwellings	-	-	-	-
Non-residential buildings	191,519	76,040	-	267,559
Other fixed structures	29,992	3,082	-	33,074
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	223,800	79,122	-	302,922

Immovable Tangible Capital Assets under investigation

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

41.1 Movement for 2020/21

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance	Prior period error	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	220,099	2	1,410		221,511
Dwellings	-		-	-	-
Non-residential buildings	190,108	1	1,410	-	191,519
Other fixed structures	29,991	1	-	-	29,992
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	222,388	2	1,410	-	223,800

41.1.1 Prior period error

	Note	2020/21 R'000
Nature of prior period error		
Relating to 20WW/XX <i>[affecting the opening balance]</i>		2
Correction of differences due to rounding off		2
Relating to 2020/21		
Total		2

The prior period error difference of 2 000 is due to rounding off.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

41.2 Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2022

	Opening balance 1 April 2021	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2022
Note Annexure 7	R'000	R'000	R'000	R'000
Heritage assets	-	-	-	-
Buildings and other fixed structures	72,495	52,069	73,403	51,161
Machinery and equipment	-	-	-	-
Specialised military assets	-	-	-	-
Intangible assets	-	-	-	-
TOTAL	72,495	52,069	73,403	51,161

The other amount disclose under expenditure capital assets is for the completed projects.

Payables not recognised relating to Capital WIP

[Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress]

Note	2021/22 R'000	2020/21 R'000
	361	279
Total	361	279

CAPITAL WORK-IN-PROGRESS AS AT 31 MARCH 2021

	Opening balance 1 April 2020	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2021
Note Annexure 7	R'000	R'000	R'000	R'000	R'000
Heritage assets	-	-	-	-	-
Buildings and other fixed structures	41,038	24	32,844	1,411	72,495
Machinery and equipment	-	-	-	-	-
Specialised military assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
TOTAL	41,038	24	32,844	1,411	72,495

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

41.3 Immovable assets written off

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2022

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and subsoil assets R'000	Total R'000
Assets written off				
TOTAL IMMOVABLE ASSETS WRITTEN OFF				

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2021

	Buildings and other fixed structures R'000	Heritage assets R'000	Land and subsoil assets R'000	Total R'000
Assets written off				
TOTAL IMMOVABLE ASSETS WRITTEN OFF				

41.4 Immovable assets (additional information)

		<i>Note</i>	2021/22	2020/21
a) Surveyed land	Estimated completion date	<i>Annexure 9</i>	Area	Area
b) Properties deemed vested		<i>Annexure 9</i>	Number	Number
Land parcels				
Facilities				
Schools				
Clinics				
Hospitals				

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Office buildings

Dwellings

Storage facilities

Other

c) Facilities on surveyed land	Duration of use	Annexure 9	Number	Number
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Schools

Clinics

Hospitals

Office buildings

Dwellings

Storage facilities

Other

d) Facilities on right to use land	Duration of use	Annexure 9	Number	Number
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Schools

Clinics

Hospitals

Office buildings

Dwellings

Storage facilities

Other

e) Agreement of custodianship		Annexure 9	Number	Number
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Land parcels**Facilities**

Schools

Clinics

Hospitals

Office buildings

Dwellings

Storage facilities

Other

42. Principal-agent arrangements

42.1 Department acting as the principal

2021/22

2020/21

R'000

R'000

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

Independent Development Trust (IDT) Building Libraries

914

4,109

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Total	914	4,109
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In instances where the department has numerous principal-agent arrangements that are similar in nature circumstances and terms these can be grouped to provide a summary of the description of the nature circumstances and terms relating to the similar arrangements.

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 receipts 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 timeous 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

For each of the individual principal-agent arrangements include a discussion of the resource or cost implications for the principal if the principal-agent arrangement is terminated.

According to the SDA independent Development Agency is appointed to assist the Department with the management of infrastructure projects. The infrastructure budget for 2021/22 is R49 390 million.

For each of the individual principal-agent arrangements include a discussion of the resources (including assets and liabilities) that are under the custodianship of the agent and whether or not those resources have been recognised or recorded by the agent.

All projects will be implemented upon receipts 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 timeous approval and signing off 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 IDTs rights and obligation in the programme execution, Be liable for the payment of the programme creditor's invoices for services rendered up until the

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

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.

42.2 Department acting as the agent

42.2.1 Revenue received for agency activities

	2021/22	2020/21
	R'000	R'000
Include a list of the entities for which the department acts as an agent and the amounts received for these agency duties		
Total	_____	_____
	=====	=====

For each of the individual principal-agent arrangements of the department provide a description of the nature circumstances significant judgment applied significant terms and conditions any significant risks and benefits relating to the arrangements with the agents

In instances where the department has numerous principal-agent arrangements that are similar in nature circumstances and terms these can be grouped to provide a summary of the description of the nature circumstances and terms relating to the similar arrangements.

42.2.2 Reconciliation of funds and disbursements – 2021/22

Category of revenue or expenditure per arrangement	Total funds received	Expenditure incurred against funds
	R'000	R'000
Total	_____	_____
	=====	=====

Reconciliation of funds and disbursements – 2020/21

Category of revenue or expenditure per arrangement	Total funds received	Expenditure incurred against funds
	R'000	R'000
Total	_____	_____
	=====	=====

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

42.2.3 Reconciliation of carrying amount of receivables and payables – 2021/22

Receivables

Name of principal entity	Opening balance 1 Apr 2021 R'000	Revenue principal is entitled to R'000	Less: Write-offs/settlements/waivers R'000	Cash received on behalf of principal R'000	Closing Balance 31 Mar 2022 R'000
Total					

Payables

Name of principal entity	Opening balance 1 Apr 2021 R'000	Expenses incurred on behalf of the principal R'000	Cash paid on behalf of the principal R'000	Closing Balance 31 Mar 2022 R'000
Total				

Reconciliation of carrying amount of receivables and payables – 2020/21

Receivables

Name of principal entity	Opening balance 1 Apr 20XX R'000	Revenue principal is entitled to R'000	Less: Write-offs/settlements/waivers R'000	Cash received on behalf of principal R'000	Closing Balance 31 Mar 2021 R'000
Total					

Payables

Name of principal entity	Opening balance 1 Apr 20XX R'000	Expenses incurred on behalf of the principal R'000	Cash paid on behalf of the principal R'000	Closing Balance 31 mar 2021 R'000
Total				

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

43. 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 R'000	Value derived using amended estimate R'000	R-value impact of change in estimate R'000
<p><i>Accounting estimate change 1: Provide a description of the change in estimate</i></p> <p>Line item 1 affected by the change</p> <p>Line item 2 affected by the change</p> <p>Line item 3 affected by the change</p> <p>Line item 4 affected by the change</p> <p>Line item 5 affected by the change</p>			

	Value derived using the original estimate R'000	Value derived using amended estimate R'000	R-value impact of change in estimate R'000
<p><i>Accounting estimate change 2: Provide a description of the change in estimate</i></p> <p>Line item 1 affected by the change</p> <p>Line item 2 affected by the change</p> <p>Line item 3 affected by the change</p> <p>Line item 4 affected by the change</p> <p>Line item 5 affected by the change</p>			

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

44. Prior period errors**44.1 Correction of prior period errors**

<i>Note</i>	Amount bef error correction 2020/21	Prior period error 2020/21	Restated Amount 2020/21
	R'000	R'000	R'000

**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

Net effect

<i>Note</i>	Amount bef error correction 2020/21	Prior period error 2020/21	Restated Amount 2020/21
	R'000	R'000	R'000
Expenditure: (E.g. Compensation of employees Goods and services Tangible capital assets etc.)			
Inventory Clothing and Material to Material Supplies	45	45	45
Operational Lease	6	-292	32,968
Finance lease	10	292	2,440
Net effect	35,453	-	35,453

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

The closing balance for inventory was disclosed under clothing and material instead of Material and Supplies. 2. Expenditure relating to finance leases was erroneously recorded as Operating lease, to ensure consistency and comparability prior period balances were adjusted.

	<i>Note</i>	Amount bef error correction 2020/21 R'000	Prior period error 2020/21 R'000	Restated Amount 2020/21 R'000
Assets:				
Minor assets - verified disposed assets re-instated and fair valued assets		164,315	20	164,335
Computer equipment - verified disposed assets re-instated and fair valued assets		44,020	182	44,202
Furniture and office equipment - verified disposed assets re-instated and fair valued assets		17,354	5	17,539
Other machinery and equipment - verified disposed assets re-instated and fair valued assets		19,318	16	19,334
		72,495	-24	72,471
Annexure 7: WIP Closing balance				
Net effect		317,682	199	317,881

In the main the errors relate to reinstatement of assets previously disposed.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

	<i>Note</i>	Amount bef error correction 2020/21 R'000	Prior period error 2020/21 R'000	Restated Amount 2020/21 R'000
Liabilities:				
Line item 1 affected by the change				
Line item 2 affected by the change				
Line item 3 affected by the change				
Net effect				

	<i>Note</i>	Amount bef error correction 2020/21 R'000	Prior period error 2020/21 R'000	Restated Amount 2020/21 R'000
Other: (E.g. Irregular expenditure Fruitless and wasteful expenditure etc.)				
Lease commitment		339,824	2,397	342,221
Related Party Transaction		-	4,862	4,862
Net effect		339,824	7,259	347,083

Prior year balances for lease commitments and related party transactions were adjusted upwards by R2.397 million and R4.862 million because of error. To ensure faithfully representation and disclosure prior year balances were adjusted.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

45. Inventories

45.1

Inventories for the year ended 31 March 2022

	Clothing and Material R'000	Farming Supplies R'000	Fuel oil and Gas R'000	Material and Supplies R'000	TOTAL R'000
Opening balance				45	45
Add/(Less): Adjustments to prior year balances				-	-
Add: Additions/Purchases – Cash	8,556			5,984	14,540
Add: Additions - Non-cash				-	-
(Less): Disposals				-5,608	-5,608
(Less): Issues	-7,428				-13,036
Add/(Less): Received current not paid (Paid current year received prior year)					-
Add/(Less): Adjustments					-
Closing balance	1,128	-	-	421	1,549

Inventories for the year ended 31 March 2021

	Clothing and Material R'000	Farming Supplies R'000	Fuel oil and Gas R'000	Material and Supplies R'000	TOTAL R'000
Opening balance				45	78
Add/(Less): Adjustments to prior year balances				-	-
Add: Additions/Purchases – Cash	5,411	29		7,585	13,025
Add: Additions - Non-cash				-	-
(Less): Disposals				-	-
(Less): Issues	-5,444	-29		-7,585	-13,058
Add/(Less): Received current not paid (Paid current year received prior year)	33				-
Add/(Less): Adjustments					-
Closing balance	-	-	-	45	45

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

45.2 Land parcels held for human settlement

	2021/22 R'000	2020/21 R'000
Opening balance		
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		

Note

Anx 6

45.3 Work in progress

Work in progress for the year ended 31 March 2022

	2021/22 R'000	2020/21 R'000
Clearing		
Infrastructure		
Structure of houses		
Adjustments		
Total		

Accruals/Payables not recognised

Certificates/Invoices received not paid:	
Clearing	
Infrastructure	
Structure of houses	
Total	

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

	Quantity	2021/22 R'000	Quantity	2020/21 R'000
45.4 Houses ready for use				
Houses ready for use				
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				

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

46. Transfer of functions and mergers

46.1 Transfer of functions

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

46.1.1 Statement of Financial Position

	Note	Balance before transfer date R'000	Functions (transferred) / received Dept name (Specify) R'000	Functions (transferred) / received Dept name (Specify) R'000	Functions (transferred) / received Dept name (Specify) R'000	Balance after transfer date R'000
ASSETS						
Current Assets						
Unauthorised expenditure						
Cash and cash equivalents						
Other financial assets						
Prepayments and advances						
Receivables						
Loans						
Aid assistance prepayments						
Aid assistance receivable						
Non-Current Assets						
Investments						
Receivables						
Loans						
Other financial assets						
TOTAL ASSETS						

**DNOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022**

46.1.2 Notes

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

Where the accounting for the transfer of functions is incomplete include information as required by paragraph .47

[Transfer of Functions par .47]



NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

46.2 Mergers

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

46.2.1 Statement of Financial Position

Note

	Balance bef merger date Combining Dept (Specify)	R'000	Balance bef merger date Combining Dept (Specify)	R'000	Balance bef merger date Combining Dept (Specify)	R'000	Balance after merger date Combined Dept (Specify)	R'000
ASSETS								
Current Assets								
Unauthorised expenditure								
Cash and cash equivalents								
Other financial assets								
Prepayments and advances								
Receivables								
Loans								
Aid assistance prepayments								
Aid assistance receivable								
Non-Current Assets								
Investments								
Receivables								
Loans								
Other financial assets								
TOTAL ASSETS								

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

46.2.2 Notes

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

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



NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

47. STATEMENT OF CONDITIONAL GRANTS RECEIVED

NAME OF GRANT	GRANT ALLOCATION					SPENT					2020/21	
	Division of Revenue Act/ Provincial Grants R'000	Roll Overs R'000	DORA Adjustments R'000	Other Adjustments R'000	Total Available R'000	Amount received by department R'000	Amount spent by department R'000	Under / (Overspending) R'000	% of available funds spent by department %	Division of Revenue Act R'000	Amount spent by department R'000	
EPWP	2,037	-	-	-	2,037	2,037	1,924	113	94%	2,000	1,532	
Community Library Services Grant	140,606	6,830	-	-	147,436	147,436	109,484	37,952	74%	115,530	101,966	
Mass Participation and Sport Dev Grant	63,148	-	-	-	63,148	63,148	57,238	5,910	91%	31,777	25,246	
TOTAL	205,791	6,830	-	-	212,621	212,621	168,646	43,975		149,307	128,743	

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

48. STATEMENT OF CONDITIONAL GRANTS PAID TO THE PROVINCES

NAME OF PROVINCE / GRANT	GRANT ALLOCATION				TRANSFER			SPENT				2020/21	
	Division of Revenue Act R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	Funds Withheld R'000	Re-allocations by National Treasury or National Department %	Amount received by department R'000	Amount spent by department R'000	Unspent funds R'000	% of available funds spent by department %	Division of Revenue Act R'000	Actual Transfer R'000
Summary by province													
Eastern Cape													
Free State													
Gauteng													
Kwazulu-Natal													
Limpopo													
Mpumalanga													
Northern Cape													
North West													
Western Cape													
TOTAL													
Summary by grant													

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

name/
Eastern Cape
Free State
Gauteng
Kwazulu-Natal
Limpopo
Mpumalanga
Northern Cape
North West
Western Cape

2. [Grant
name]
Eastern Cape
Free State
Gauteng
Kwazulu-Natal
Limpopo
Mpumalanga
Northern Cape
North West
Western Cape

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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

49. STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES

NAME OF MUNICIPALITY	2021/22				2020/21					
	GRANT ALLOCATION		TRANSFER		Re-allocations by National Treasury or National Department		Division of Revenue Act			
	DoRA and other transfers R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	Funds Withheld R'000	%	R'000	Actual transfer R'000	
Polokwane munic rates and taxes	-	-	-	-	167	-	-	-	-	45
Polokwane munic vehicle licence	-	-	-	-	28	-	-	-	-	27
TOTAL	-	-	-	-	195	-	-	-	-	72

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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

50. 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.

51. COVID 19 Response Expenditure

	<i>Note</i> <i>Annexure 11</i>	2021/22 R'000	2020/21 R'000
Compensation of employees		-	-
Goods and services		192	4,078
Transfers and subsidies		-	2,161
Expenditure for capital assets		-	494
Other		-	-
Total		192	6,733

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 1A STATEMENT OF CONDITIONAL GRANTS AND OTHER TRANSFERS PAID TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER				SPENT				2020/21		
	DoRA and other transfers R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	Funds Withheld R'000	Re-allocations by National Treasury or National Department %	Amount received by municipality R'000	Amount spent by municipality R'000	Unspent funds R'000	% of available funds spent by municipality %	Division of Revenue Act R'000	Actual transfer 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.

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

**ANNEXURE 1B
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS**

DEPARTMENTAL AGENCY/ ACCOUNT	TRANSFER ALLOCATION				TRANSFER			2020/21
	Adjusted Appropriation R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds Transferred %	Final Appropriation R'000	
Library for the Blind	1,200			1,200	1,200	100%		
TOTAL	1,200			1,200	1,200	100%		

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

**ANNEXURE 1C
STATEMENT OF TRANSFERS TO HIGHER EDUCATION INSTITUTIONS**

NAME OF HIGHER EDUCATION INSTITUTION	TRANSFER ALLOCATION				TRANSFER			2020/21
	Adjusted Appropriation R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	Amount not transferred R'000	% of Available funds Transferred %	Final Appropriation R'000
TOTAL								

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

**ANNEXURE 1D
STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES**

NAME OF PUBLIC CORPORATION/PRIVATE ENTERPRISE	TRANSFER ALLOCATION					EXPENDITURE				2020/21 Final Appropriation R'000
	Adjusted Appropriation Act R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds Transferred	Capital R'000	Current R'000		
Public Corporations										
Transfers										6,000
Zee Attorneys										2,949
Brazington and McConnell										81
Relief Payments										1,970
LIHRA										1,000
Subsidies										
Total										6,000
Private Enterprises										
Transfers										
Subsidies										
Total										6,000

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

ANNEXURE 1E
STATEMENT OF TRANSFERS TO FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS

	TRANSFER ALLOCATION				EXPENDITURE		2020/21 Final Appropriation R'000
	Adjusted Appropriation Act R'000	Roll overs R'000	Adjust- ments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds Transferred %	
FOREIGN GOVERNMENT/ INTERNATIONAL ORGANISATION							
Transfers							
Subsidies							
TOTAL							

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022ANNEXURE 1F
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

	TRANSFER ALLOCATION				EXPENDITURE		2020/21 Final Appropriatio n R'000
	Adjusted Appropriation Act R'000	Roll overs R'000	Adjust- ments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds transferred %	
NON-PROFIT INSTITUTIONS							
Transfers							
Geographical Names comm	-	-	-	-	-	-	500
Moral Regenerations movement	-	-	-	-	-	-	250
Limpopo Sport Academy	5,683	-	-	5,683	5,683	100%	2,818
Limpopo Sport Council	1,263	-	-	1,263	1,263	100%	486
Archives Council	-	-	-	-	-	-	-
Arts and Culture Council	-	-	-	-	-	-	-
Library Board	-	-	-	-	-	-	-
LIRHA	-	-	-	-	-	-	-
	6,946	-	-	6,946	6,946		4,054
Subsidies							
TOTAL	6,946	-	-	6,946	6,946		4,054

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

ANNEXURE 1G
STATEMENT OF TRANSFERS TO HOUSEHOLDS

	TRANSFER ALLOCATION					EXPENDITURE		2020/21 Final Appropriatio n R'000
	Adjusted Appropriation Act R'000	Roll Overs R'000	Adjust- ments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds Transferred %		
HOUSEHOLDS								
Transfers	1,159	-	-	1,159	1,159	100%	1,519	
Leave gratuity								
Subsidies								
TOTAL	1,159	-	-	1,159	1,159	100%	1,519	

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

**ANNEXURE 1H
STATEMENT OF GIFTS DONATIONS AND SPONSORSHIPS RECEIVED**

NAME OF ORGANISATION	NATURE OF GIFT DONATION OR SPONSORSHIP	2021/22	2020/21
		R'000	R'000
Received in cash			
Subtotal			
Received in kind			
Subtotal			
TOTAL			

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

**ANNEXURE 11
STATEMENT OF AID ASSISTANCE RECEIVED**

NAME OF DONOR	PURPOSE	OPENING BALANCE R'000	REVENUE R'000	EXPENDI- TURE R'000	PAID BACK ON/BY 31 MARCH R'000	CLOSING BALANCE R'000
Received in cash						
Subtotal						
Received in kind						
Subtotal						
TOTAL						

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 1K STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

Grant Type	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Total
	2021	2021	2021	2021	2021	2021	2021	2021	2021	2022	2022	2022	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	R'000
EPWP	22	253	160	234	193	156	148	144	153	145	166	150	1,924
Community Lib. Serv Grant	6,611	6,746	6,765	10,353	10,051	9,068	7,946	7,782	11,165	8,437	5,889	18,671	109,484
Mass Participation and Sport Dev Grant	4,166	1,143	816	677	663	2,045	4,610	7,994	13,620	2,480	2,589	16,435	57,238
TOTAL	10,799	8,142	7,741	11,264	10,907	11,269	12,704	15,920	24,938	11,062	8,644	35,256	169,646

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

**ANNEXURE 2A
STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO NATIONAL/PROVINCIAL PUBLIC ENTITIES**

Name of Public Entity	State Entity's PFMA Schedule type (state year end if not 31 March)	% Held 2021/2	% Held 2020/2	Number of shares held		Cost of investment		Net Asset value of investment		Profit/(Loss) for the year		Losses guaranteed
				2021/22	2020/21	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21	
				R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	Yes/No
National/Provincial Public Entity												
Subtotal												
Other												
Subtotal												
TOTAL												

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

**ANNEXURE 2B
STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO ENTITIES (CONTINUED)**

Name of Public Entity	Nature of business	Cost of investment		Net Asset value of Investment		Amounts owing to Entities		Amounts owing by Entities	
		R'000		R'000		R'000		R'000	
		2021/22	2020/21	2021/22	2020/21	2021/22	2020/21	2021/22	2020/21
Controlled entities									
Subtotal									
Non-controlled entities									
	Associates								
	Subtotal								
	Joint Ventures								
	Subtotal								
	Other non controlled entities								
	Subtotal								
TOTAL									

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 3A STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2022 – LOCAL

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2021	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2022	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2022
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor vehicles								
	Subtotal								
	Housing		111	-	-	-	111		
	Risima Housing								
	Subtotal		111	-	-	-	111		
	Other								
	Subtotal								
	TOTAL		111	-	-	-	111		

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

ANNEXURE 3A (continued)
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2022 – FOREIGN

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2021	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced during the year	Revaluation due to foreign currency movements	Closing balance 31 March 2022	Revaluations due to inflation rate movements	Accrued guaranteed interest for year ended 31 March 2022
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Motor vehicles								
	Subtotal								
	Housing								
	Subtotal								
	Other								
	Subtotal								
	TOTAL								

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

ANNEXURE 3B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2022

Nature of Liability	Opening Balance 1 April 2021 R'000	Liabilities incurred during the year R'000	Liabilities paid/cancelle d/reduced during the year R'000	Liabilities recoverable (Provide details hereunder)	Closing Balance 31 March 2022 R'000
Claims against the department					
Maphuti Cecilia Moraba/DSAC- Motor Vehicles Accident	54	22			76
Glenshield Boutique - Alleged Unpaid Services	191	66 220			257
Mphosha Security Services- Alleged Breach of contract					220
Daily Double 205 CC - Alleged Breach of Contract		4,534			4,534
Pholie Business Solution CC-Alleged breach of contract		58,327			58,327
Subtotal	245	63,169			63,414
Environmental Liability					
Subtotal					
Other					
Subtotal					
TOTAL	245	63,169			63,414

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

ANNEXURE 3B (continued)

Nature of Liabilities recoverable	Opening Balance	Details of Liability and Recoverability	Movement	Closing Balance
	1 April 2021		during year	31 March 2022
	R'000		R'000	R'000

TOTAL

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

**ANNEXURE 4
CLAIMS RECOVERABLE**

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash in transit at year end 2021/22 *	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Department								
Department of Sport, Arts and Culture	1 285				1 285			
Department of Roads and Transport	13				13			
	1 298				1 298			
Other Government Entities								
TOTAL	1 298				1 298			

*

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

Development	917	917	
Limpopo Provincial Trasury	1,477	1,477	
Subtotal	2,394	1,341	1,341
Non-current		2,394	
Subtotal			
TOTAL			
OTHER GOVERNMENT ENTITY			
Current			
Subtotal			
Non-current			
Subtotal			
TOTAL INTERGOVERNMENT PAYABLES	2,394	1,341	1,341
			2,394
			1,341

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

**ANNEXURE 6
INVENTORIES**

Inventories for the year ended 31 March 2022

	Clothing and Material R'000	Farming Supplies R'000	Fuel Oil and Gas R'000	Material and Supplies R'000	TOTAL R'000
Opening balance	-	-	-	45	45
Add/(Less): Adjustments to prior year balances	-	-	-	-	-
Add: Additions/Purchases – Cash	8,556	-	-	5,984	14,540
Add: Additions - Non-cash	-	-	-	-	-
(Less): Disposals	(7,428)	-	-	(5,608)	(13,036)
(Less): Issues	-	-	-	-	-
Add/(Less): Received current not paid (Paid current year received prior year)	-	-	-	-	-
Add/(Less): Adjustments	-	-	-	-	-
Closing balance	1,128	-	-	421	1,549

Include discussion where deemed relevant

NOTES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

	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				45	45
Add/(Less): Adjustments to prior year balances					-
Add: Additions/Purchases – Cash	5,411	29		7,584	13,024
Add: Additions - Non-cash					-
(Less): Disposals	(5,444)	(29)		(7,584)	(13,057)
(Less): Issues					-
Add/(Less): Received current not paid					33
(Paid current year received prior year)	33				33
Add/(Less): Adjustments					-
Closing balance				45	45

Inventories for the year ended 31 March 2021

Opening balance
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

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

MOVEMENT IN CAPITAL WORK IN PROGRESS

MOVEMENT IN CAPITAL WORK IN PROGRESS FOR THE YEAR ENDED 31 MARCH 2022

	Opening balance	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
HERITAGE ASSETS				
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	72,495	52,069	73,403	51,161
Dwellings				
Non-residential buildings	72,495	52,069	73,403	51,161
Other fixed structures				
LAND AND SUBSOIL ASSETS				
Land				
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 and trademarks				
RECIPES FORMULAE PROTOTYPES DESIGNS MODELS				
Recipes formulae prototypes designs models				
SERVICES AND OPERATING RIGHTS				
Services and operating rights				
TOTAL	72,495	52,069	73,403	51,161

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

Include discussion where deemed relevant

MOVEMENT IN CAPITAL WORK IN PROGRESS FOR THE YEAR ENDED 31 MARCH 2021

	Opening balance	Prior period error	Current Year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS					
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	41,038		32,868	(1,411)	72,495
Dwellings					
Non-residential buildings	41,038		32,868	(1,411)	72,495
Other fixed structures					
LAND AND SUBSOIL ASSETS					
Land					
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 and trademarks					
RECIPES FORMULAE PROTOTYPES DESIGNS MODELS					
Recipes formulae prototypes designs models					

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

SERVICES AND OPERATING RIGHTS

Services and operating rights

--	--	--

TOTAL

41,038	32,868	(1,411)	72,495
--------	--------	---------	--------

The closing balance for Work in progress was overstated by R 23 500, the amount was double accounted for on Annexure 7 disclosure



ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 8A INTER-ENTITY ADVANCES PAID (note 14)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021
	R'000	R'000	R'000	R'000	R'000	R'000

NATIONAL DEPARTMENTS

Subtotal

PROVINCIAL DEPARTMENTS

Subtotal

PUBLIC ENTITIES

Subtotal

OTHER ENTITIES

Subtotal

TOTAL

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2022

ANNEXURE 8B INTER-ENTITY ADVANCES RECEIVED (note 21 AND note 22)

ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2022	31/03/2021	31/03/2022	31/03/2021	31/03/2022	31/03/2021
	R'000	R'000	R'000	R'000	R'000	R'000

NATIONAL DEPARTMENTS

Current

Subtotal

Non-Current

Subtotal

PROVINCIAL DEPARTMENTS

Current

Subtotal

Non-Current

Subtotal

PUBLIC ENTITIES

Current

Subtotal

Non-Current

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022

Subtotal

OTHER ENTITIES

Current

Subtotal

Non-Current

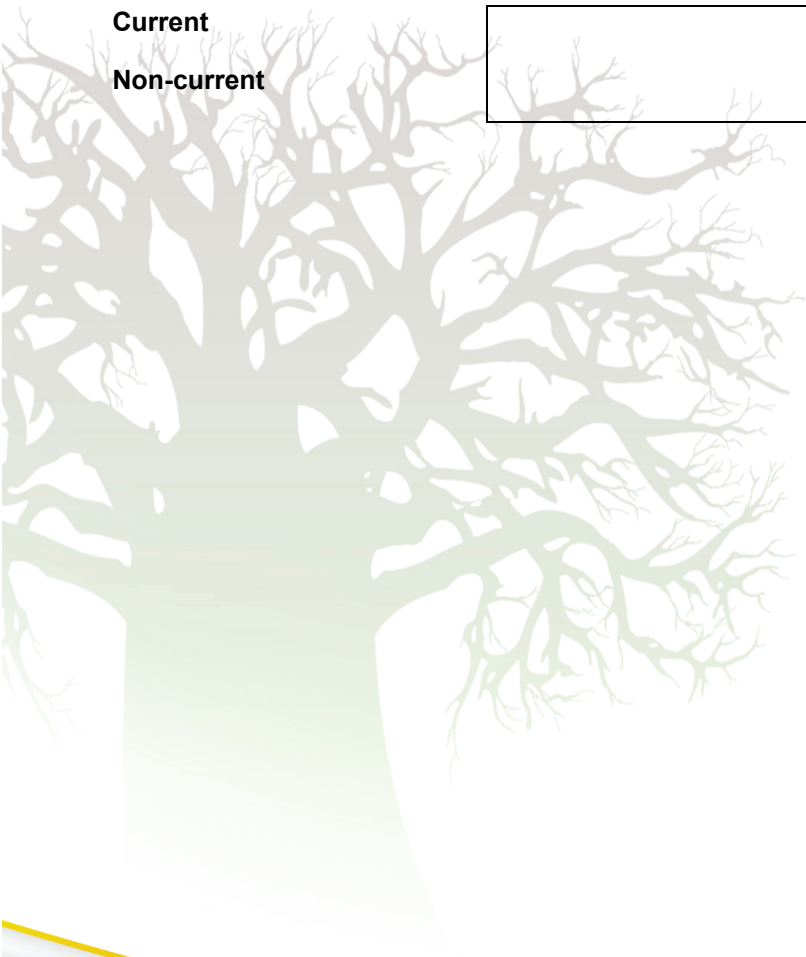
Subtotal

TOTAL

Current

Non-current

--



ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 9

ADDITIONAL INFORMATION ON IMMOVABLE ASSETS

The detail for note 41.7 may be included in this annexure.

Wording to suit their specific circumstances in order to comply with the Immovable Asset Guide can be inserted here.

In addition to the detail for note 41.7 the department should address the information regarding:

1. *Surveyed but unregistered land parcels and*
2. *Contingent assets.*



**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2022**

ANNEXURE 10*

**DEPARTMENT OF HUMAN SETTLEMENTS HOUSING RELATED EXPENDITURE
CLASSIFICATION**

	R'000	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 & 66]

Note	2021/22 R'000	2020/21 R'000
------	------------------	------------------

Buildings and other fixed structures	_____	_____
Heritage assets	_____	_____
Machinery and equipment	_____	_____
Specialised military assets	_____	_____
Land and subsoil assets	_____	_____
Biological assets	_____	_____
Intangible assets	_____	_____
Total	=====	=====

Include discussion where deemed relevant



ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2022

ANNEXURE 11

COVID 19 RESPONSE EXPENDITURE Per quarter and in total

Expenditure per economic classification	2021/22					2020/21
	Q1	Q2	Q3	Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000
Compensation of employees						
Goods and services		27	87	78	192	4,078
<i>List all applicable SCOA level 4 items</i>						
<i>Advertising</i>						498
<i>Minor Assets</i>						-
<i>Consumable Supplies</i>				63	63	2,308
<i>Property Payments</i>		27	87	15	129	749
<i>Travel and subsistence</i>						50
<i>Operating payments</i>						364
<i>Venues and facilities</i>						109
Transfers and subsidies						2,161
<i>List all applicable SCOA level 4 items</i>						
<i>Relief of artist</i>						2,161
Expenditure for capital assets						494
<i>List all applicable SCOA level 4 items</i>						494
<i>Other Machinery and equipment</i>						
Other expenditure not listed above						
<i>List all applicable SCOA level 4 items</i>						
TOTAL COVID 19 RESPONSE EXPENDITURE		27	87	78	192	6,733

For more information, contact:

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