

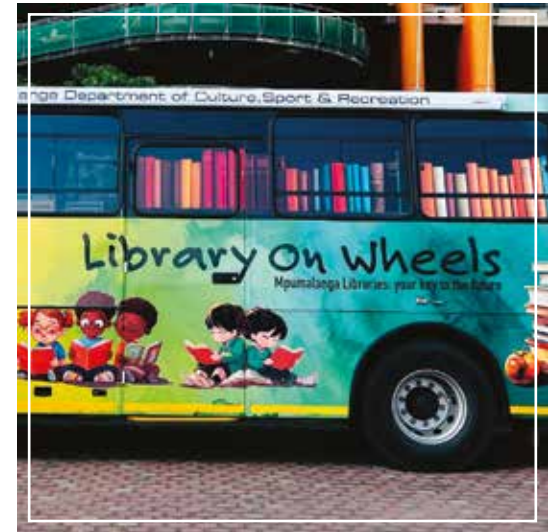
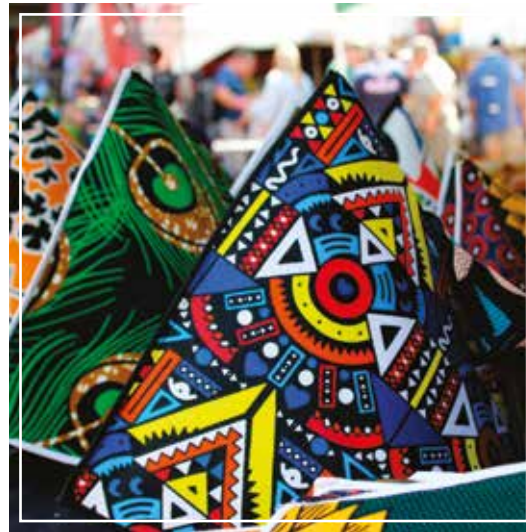
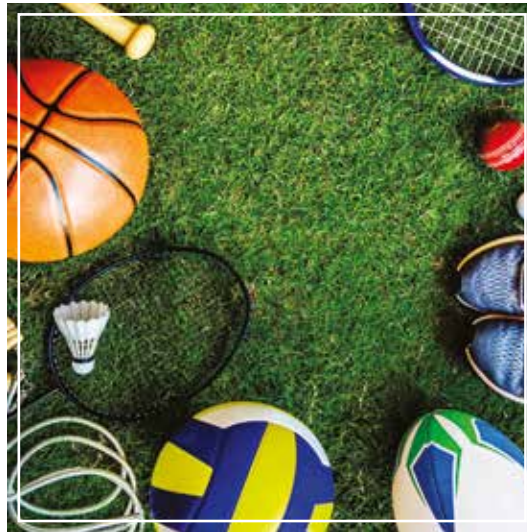
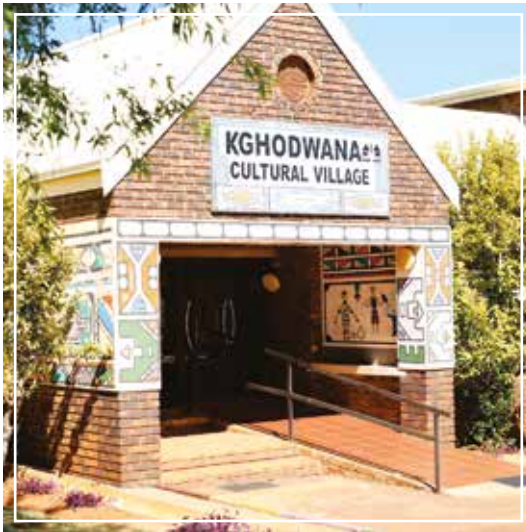


culture, sport & recreation

MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

2024/25 ANNUAL REPORT

VOTE 11





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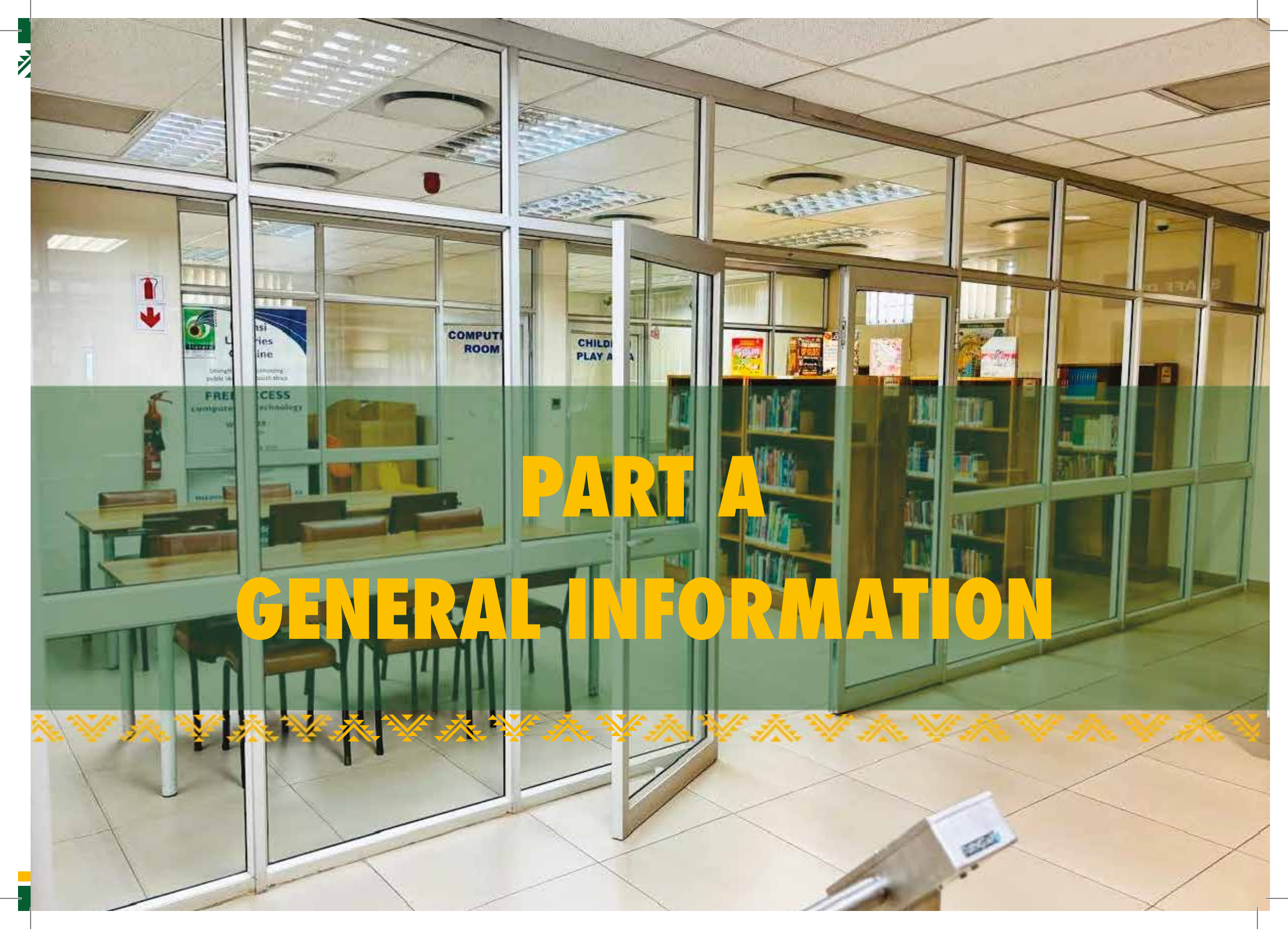
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PART A

GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION



culture, sport & recreation

MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA



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2. LIST OF ABBREVIATIONS / ACRONYMS

AFS	Annual Financial Statements
AGSA	Auditor - General South Africa
AIDS	Acquired Immune Deficiency Syndrome
APP	Annual Performance Plan
BBBEE	Broad Based Black Economic Empowerment
BSA	Boxing South Africa
CFO	Chief Financial Officer
CGI	Corporative Governance Information
CGICT	Corporative Governance Information Communication Technology
CTF	Communication Technology Framework
COVID-19	Coronavirus Disease 2019
DAC	Department of Arts and Culture
DAS	District Academies of Sport
DCSR	Department of Culture, Sport and Recreation
DoE	Department of Education
DORA	Division of Revenue Act
DPISA	Department of Public Service and Administration
DPWRT	Department of Public Works Roads and Transport
EPWP	Expanded Public Works Programme
EU	European Union
FC	Football Club
HATC	High Altitude Training Center
HIV	Human Immune Virus
HOD	Head of Department
ICT	Information and Communication Technology
IGR	Intergovernmental Relations
IRM	Infrastructure Reporting Model
IYM	In Year Monitoring
LGNC	Local Government Names Committee
LM	Local Municipality
LSEN	Learners with Special Educational Needs
MDG	Millennium Development Goal

MEC Member of the Executive Council
 MHRAC Mpumalanga Heritage Resources Authority Council
 MIG Municipal Infrastructure Grant
 MILN Multi Index of Library Need
 MINMEC Minister and Members of the Executive Committee
 MMS Middle Management Services
 MOU Memorandum of Understanding MP Mpumalanga Province
 MPGNC Mpumalanga Provincial Geographical Names Committee
 MPLC Mpumalanga Provincial Language Committee
 MPLIS Mpumalanga Provincial Library Information System
 MPUWA Mpumalanga Writers Association
 MRM Moral Regeneration Movement
 MSAII Mpumalanga Sport Association for the Intellectually Impaired
 MSC Mpumalanga Sport Confederation
 MTEF Medium Term Expenditure Framework
 MTSF Medium Term Strategic Framework
 MUNIMEC Municipalities and MEC
 NAAIRS National Automated Archival Information Retrieval System
 NDP National Development Plan
 NPO Non- Profit Organizations
 NQF National Qualifications Framework
 PAS Provincial Academy of Sport
 PERSAL Personnel Salary System
 PF Provincial Federations
 PFMA Public Finance Management Act
 PGNC Provincial Geographical Names Committee
 PHRA Provincial Heritage Resources Authority
 PMC Provincial Management Committee
 PMDS Performance Management Development System
 PPP Public Private Partnership
 PSCC Provincial Social Cohesion Committee
 PSETA Public Service and Training Authority
 RMC Risk Management Committee
 RSA Republic of South Africa

SADC Southern African Development Countries
 SAFA South African Football Association
 SAGNC South African Geographic Names Council
 SAGPA South African Gold Panning Association
 SASCOC South African Sport Confederation and Olympic Committee
 SATMA South African Traditional Music Achievement Awards
 SCM Supply Chain Management
 SCOPA Standing Committee in Public Accounts
 SDIP Service Delivery Improvement Plan
 SETA Sector Education and Training Authority
 SITA State Information Technology Agency
 SLIMS SITA Library Information Management System
 SMS Senior Management Services
 TR Treasury Regulations
 TVET Technical Vocational Education and Training
 WIL Workplace Integrated Learning
 WSP Workplace Skills Plan

3. FOREWORD BY THE MEC



Mrs LM Mabuza
MEC for the Department of Culture, Sport and Recreation

In accordance with Section 40(1) (d) of the Public Finance Management Act, 1999, the Public Service Act, 1994, and the National Treasury Regulations (NTR), it is my honour to present the Annual Report on financial statements, performance indicators and Departmental activities for the 2024/25 Financial Year of the Department of Culture, Sport and Recreation, Vote 11.

We are delighted with the progress made thus far to change the life of the people for the better with regard to social cohesion and nation building programmes. The Department managed to successfully achieve 34 of the 38 planned key outputs which is 89 percent.

These key outputs delivered contributes to the Departmental mandate reflected in Priority 6: social cohesion and safer communities as reflected in the context of 2020 – 2025 Medium Term Strategic Framework. It also forms part of the building blocks towards achieving the vision of the National Development Plan 2030 and in particular towards the realization of a cohesive society.

Achievements in relation to policy directives, 2020-25 Medium Term Strategic Framework and department's outcomes

Fostering constitutional values: The Constitution aims to build a new over-arching national identity through a common citizenship and equal rights. The promotion of the country's national symbols, including the Constitution and its values, helps forge one national identity. It is also linked to promoting the values of democracy, non-sexism, non-racism, inherent human dignity and equality. Nation building should include eradicating discrimination, segregation and marginalisation on the basis of disability, gender, ethnicity and sexual orientation. It is about breaking attitudinal, physical and communication barriers, and addressing harmful stereotypes and descriptors associated with disability and sexual orientation. Society should have balanced and appropriate incentive systems which commensurate with the individual's contribution to society. Excessive displays of wealth as well as unjustified differentials in income distort these incentives.

On this sub-outcome the Department recorded the following significant achievements:

- Promote values – non- racialism, non-sexism, democracy. Promoted national identity utilising the

flag at national days, major cultural and sporting events, in schools; and conducted seventeen (17) national symbols public awareness activations.

- Implemented the Provincial community conversations / dialogues programme and also promoted the celebration of six (6) commemorative days on intercultural basis, which were fully inclusive of all South Africans

Promoting social cohesion through increased interaction across space and class: The sharing of space across race and class is one of the key action of the MTSF (2019/20 – 2024/25). This key action meant redressing apartheid Spatial pattern that limit opportunity for sharing of space across race and class. The access to sport for all communities regardless of color or creed give an opportunity to interact and thus focus on the common issue more than our differences to build nation. The outcome indicator suggest that the more people interact across the color it increase chances of racial integration.

On this sub-outcome the Department recorded the following significant achievements:

- The Province hosted major cultural and sporting events that includes amongst others; Mpumalanga Cultural Xperience, Metro FM Music Awards, Innibos National Festival, as well as support of cultural events linked to Kings in the Province.
- The sport events supported includes amongst others various marathons such: 3 in 1 marathon, Mbombela Marathon and other events such as Mpumalanga Cycling.
- In addition there is a school sport programme with more than 4 268 Learners participating at the district school sport tournaments. The mass participation games in community sport and recreation with twenty seven sport leagues activities supported also added necessary impetus towards social cohesion programmes.

Equal opportunities, inclusion and redress: In the MTSF outcome (2019/20 - 2024/25) one of the core pillars is to build the capabilities of South Africans and increase access to information through library facilities for communities to make informed decisions is a step in the right direction. The establishment of these facilities in line with Spatial Development Framework also contribute towards the realization of key action of NDP that advocates for intergrated Human Settlement that seeks to provide housing adjacent to social services and communities. These facilities give access to all communities that include women, children and people with disabilities. The model of new library facilities has a section dedicated for children. In addition, there is a designated area that caters for the blind.

The outcome indicator respond very well to NDP 2030 that each municipal ward should have a public library. The impact indicator measures the process of closing the backlogs wherein one hundred and twenty (120) existing public libraries versus 400 municipal wards in Mpumalanga.

On this sub-outcome the Department recorded the following significant achievements:

- Three (3) new libraries were completed at KwaMhlanga, Newtown and Ethandukukhanya
- Six thousand seven hundred and forty five (6 745) electronic books were made accessible
- One (1) reading material in indigenous language produced (Trilingual birds teminology)
- Six (6) standardized geographic names features reviewed which form an important component to redress the past imbalances.

Promoting active citizenry and leadership: Participation of ordinary people in the civil affairs of the country is an important marker of a maturing constitutional democracy. Various platforms should be created to enable civic participation and ensure that residents have trust in government institutions, actively participate in politics and believe that their viewpoints are legitimately represented. Citizens and all people living in South Africa must assist in shaping the process of development and hold government accountable. The Department is working with both cultural and sporting community based structures in order to promote active citizenry.

On this sub-outcome the Department recorded the following significant achievements:

- Eleven (11) community arts and culture structures as well as one (1) language coordinating structure supported.
- Seven (7) sport community based structures supported to advance sport programmes and enhance tourism.

Build a functional cooperate governance services: The MTSF (2019/20 – 2024/25) encourage accountability, transparency, effective management and leadership in the public service. It is also within this space that the Department will contribute towards increasing the share of government spending on women-owned and led businesses to 72% of its total spend on entrepreneurship. The outcome indicator is important to show level of compliance towards the envisaged good governance that seeks to Build a functional cooperate governance services.

On this sub-outcome the Department recorded the following significant achievements:

- Encourage accountability, transparency, effective management and leadership in the public service – the Department measures this outcome indicator “build a functional cooperate governance services” through an audit opinion granted by AGSA.

Challenges

Capital projects continue to be a challenge in the overall performance of the Department. These relate to both Library and Sport infrastructure. The Department is concerned with the new trend of community disruptions where these infrastructure projects are being delivered. This ultimately delays the pace of service delivery in our sector. The Department will strengthen its social facilitation campaigns with local communities through steering committees constituted by the Department, DPWRT and Local Municipalities to avoid further disruption of projects.

Strategic Focus over the medium to longterm period

The Department also participates in the District Development Model (DDM) that aims at partnering with National, Provincial and Local government as well as other partners and stakeholders. Therefore, the Department is optimistic that in the medium and longterm period, one of its catalytic project such as the establishment of High Altitude Training Center which will bring much return on investment through provision of access to a state of the art sport facility. This project was recorded at pre-construction phase in the period

under review and will be continued in the outer years. The Multipurpose arena is another strategic capital project that was on inception on the period under review. The top structure construction will be initiated in the 2025/26 FY.

Appreciation

I would like to take this opportunity to thank the Premier, the entire Executive Council, Portfolio and Select Committees for the oversight and leadership they provided during the implementation of Departmental programmes. My dedication also goes to all Sport and Culture delivery agents and funders, without whom we would have not achieved the current milestones. Lastly, I also express my gratitude to the Head of Department for administrative support and to the officials of the Department who go beyond their call of duty to deliver on our commitment and give effect towards the attainment of our vision of a socially cohesive society.

I thank you



Mrs LM Mabuza

MEC for the Department of Culture, Sport & Recreation

Date: 31st August 2025

4. REPORT OF THE ACCOUNTING OFFICER



Mr EM Mahlangu
Acting HOD: Culture, Sport and Recreation

4.1. Overview of operations of the Department

The Department has significantly strived to meet the expectations of its stakeholders in the Cultural Affairs, Library & Information Services, Sport and Recreation as well as that of civil society and other spheres of government.

The achievements were attained by ensuring that all systems and controls were in place and that Cultural Affairs, Library & Archives as well as Sport and Recreation were guided to successfully fulfil their obligations to roll out service delivery to the people of Mpumalanga.

For the 2024/25 financial year, the Department achieved 34 output out of its 38 planned annual targets that record 89% performance achievements.

Significant events and projects for the year were as follows;

- Promoted the celebration of six (6) commemorative days on an intercultural basis, fully inclusive of all South Africans.
- Promote cultural diversity and integration while

enhancing cultural tourism through support of three (3) signature events namely; Metro FM Music Awards, Innibos National Festival and Mpumalanga Cultural Xperience.

- Implemented the revitalization programme through maintenance of the Barberton (Fernlea Museum)
- Use the national gold panning championship at Thaba Chweu Local Municipality as a traditional sport to market museums and build social cohesion nationally.
- Transformed geographic landscape through Six (6) reviewed features and popularization of the existing ones.
- Three (3) new libraries were completed at KwaMhlanga, Newtown and Ethandukukhanya. The Department also managed to provide support to one hundred and twenty (120) existing public libraries to create access to information and empowered learners and communities with knowledge through provision of electronic books.
- Coordinated and supported programmes that honour men and women in sport through hosting of Mpumalanga Sport awards.
- Supported Rugby match RSA (Springbok) vs Argentina (Los Pumas) at Mbombela Stadium as part of high profile games to promote sport development.

- Construction of Bulk services for High Altitude Training Center (HATC) through construction of 7ML reservoir was recorded at 83% completion.
- Completed planning and design for the Multi-Purpose Center at Mbombela stadium.

4.2. Overview of the financial results of the Department:

4.2.1. Departmental Receipts

Departmental receipts	2024/25			2023/24		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Tax Receipts						
Casino taxes						
Horse racing taxes						
Liquor licences						
Motor vehicle licences						
Sale of goods and services other than capital assets	948	806	142	907	684	223
Transfers received						
Fines, penalties and forfeits	93	-	-	89	-	-
Interest, dividends and rent on land	761	1 421	(660)	728	1854	(1126)
Sale of capital assets	135	134	1	129	510	(381)
Financial transactions in assets and liabilities					88	(88)
Total	1 937	2 361	(424)	1 853	3 136	(1 283)

The Department projected to collect R 1 937 million for the financial year 2024/25 and has collected R 2 361 million. The sale of goods and services which includes, entrance fees, commission insurance, sales of minor assets and rental housing was projected to collect R948 thousand and managed to collect R806 thousand.

The interest on dividends and rent on land is interest on bank accounts determined by the interest rate paid by the bank on the Departments credit balance. The Department projected to collect R761 thousand and collected R1 423 million on interest.

The Department projected to collect an estimated R135 thousand for sale of capital assets and received R134 thousand for auction on motor vehicle.

4.2.2 Programme Expenditure

Programme Name	2024/25			2023/24		
	Final Appropriation	Actual Expenditure	(Over/Under Expenditure)	Final Appropriation	Actual Expenditure	(Over/Under Expenditure)
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	126 278	126 158	120	108 527	1083 37	190
Cultural Affairs	146 181	145 016	1 165	128 134	121 075	7 059
Library and Archives	243 154	228 279	14 875	244 837	230 832	14 005
Sport and Recreation	147 499	135 808	11 691	127 751	117 101	10 650
Total	663 112	635 261	27 851	609 249	577 345	31 904

The Department was allocated a budget of R 609 249 million in 2023/24, with an expenditure of R577 345 million at 94.76 percent, increasing to R 663 112 million in the 2024/25 fiscal year, and spent R 635 261 million, which constitutes 95.80 percent of the total allocated budget, with an underspending of R27 851 million, a significant portion of which is attributable to capital asset payments

- As at the end of the 2024/25 fiscal year, expenditure for Programme 1: Administration reached 99.90 percent of the allocated budget.
- Expenditure for Programme 2: Cultural Affairs stood at 99.20 percent. A substantial portion of the budget was directed towards the coordination of commemorative days, the Mpumalanga Arena, and the Cultural Xperience signature event.
- Programme 3: Library and Archive Services recorded a spending level of 93.88 percent. Expenditure was aligned with the District Development Model, ensuring that all three districts in the province benefited from the Department's services. The underspending was primarily due to delays in the completion of CCTV camera installations, as a result of the unavailability of material from suppliers.
- As at the close of the 2024/25 fiscal year, spending under Programme 4: Sport and Recreation amounted to 92.07 percent. The underspending was attributed to the accruals related to the procurement of sports attire and equipment for 200 schools, as well as the slow progress of transactional advisory services for the High Altitude Training Centre.

Virements / Rollovers

The virement proposed for effected programmes declared below:

Programme 1: Administration

An amount of R8.6 million was reallocated from Programme 2: Cultural Affairs and Programme 3: Library and Archives Services to offset excess expenditure under Programme 1: Administration.

Programme 2: Cultural Affairs

A total amount of R2.3 million was reallocated from Programme 2: Cultural Affairs to Programme 1: Administration to cover excess expenditure on goods and services.

Programme 3: Library and Archives Services

A total amount of R2.4 million was reallocated to Programme 1: Administration to offset excess expenditure on goods and services.

Programme 4: Sport and Recreation

A total amount of R3.9 million was reallocated to Programme 1: Administration to offset excess expenditure on goods and services.

Rollover for 2024/25

The Department requested a rollover of appropriated funds at the end of fiscal year 2024/25.

The total amount requested by the Department is R14 703 million, which is summarized below:

Goods and Services

Due to the delay of procurement of sports attire and equipment for 200 schools.R2 772 from Program 4: (Sport and Recreation Conditional grants) was not spent by the end of the fiscal year..

Payment of Capital Assets

Due to delays in the completion of CCTV camera installations, as a result of the unavailability of materials from suppliers. R 11 931 million from Program 3 (Library and Archives Services) was not spent by the end of the fiscal year.

- A description of the reasons for unauthorised, fruitless and wasteful expenditure and the amounts involved as well as steps taken to prevent a recurrence.
 - None
- Strategic focus over the short to medium term period
 - None
- Public Private Partnerships
 - None.
- Discontinued key activities / activities to be discontinued
 - None
- New or proposed key activities
 - None
- Supply chain management
 - There were no unsolicited bid proposals conducted for the year under review
 - The Department has an approved procurement policy in place to prevent irregular expenditure
 - None
- Gifts and Donations received in kind from non related parties
 - None
- Exemptions and deviations received from the National Treasury
 - None

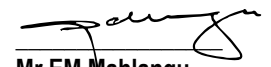
- Events after the reporting date

Acknowledgement/s or appreciation

I would like to thank the MEC for Culture, Sport and Recreation Ms LM Mabuza for providing the Department with strategic leadership and direction. Lastly, I would like to thank all the managers and staff who went an extra mile to ensure that service delivery is not compromised, the Department will continue to appreciate those selfless contributions. Let us continue serving the citizens of South Africa in line with the Batho Pele principles of putting people first.

Approval

The Annual Financial Statements set out on page 129 to 187 has been approved by the Accounting Officer


Mr EM Mahlangu
Acting Accounting Officer
Department of Culture, Sport and Recreation
Date: 31st July 2025

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

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

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

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

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

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

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

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

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

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

Yours faithfully



Mr EM Mahlangu
Acting Accounting Officer
Department of Culture, Sport and Recreation
Date: 31st July 2025

6. STRATEGIC OVERVIEW



6.1. Vision

A patriotic socially cohesive society.

6.2. Mission

To promote social cohesion and nation building through culture, sport and information service to people of Mpumalanga.

6.3. Values

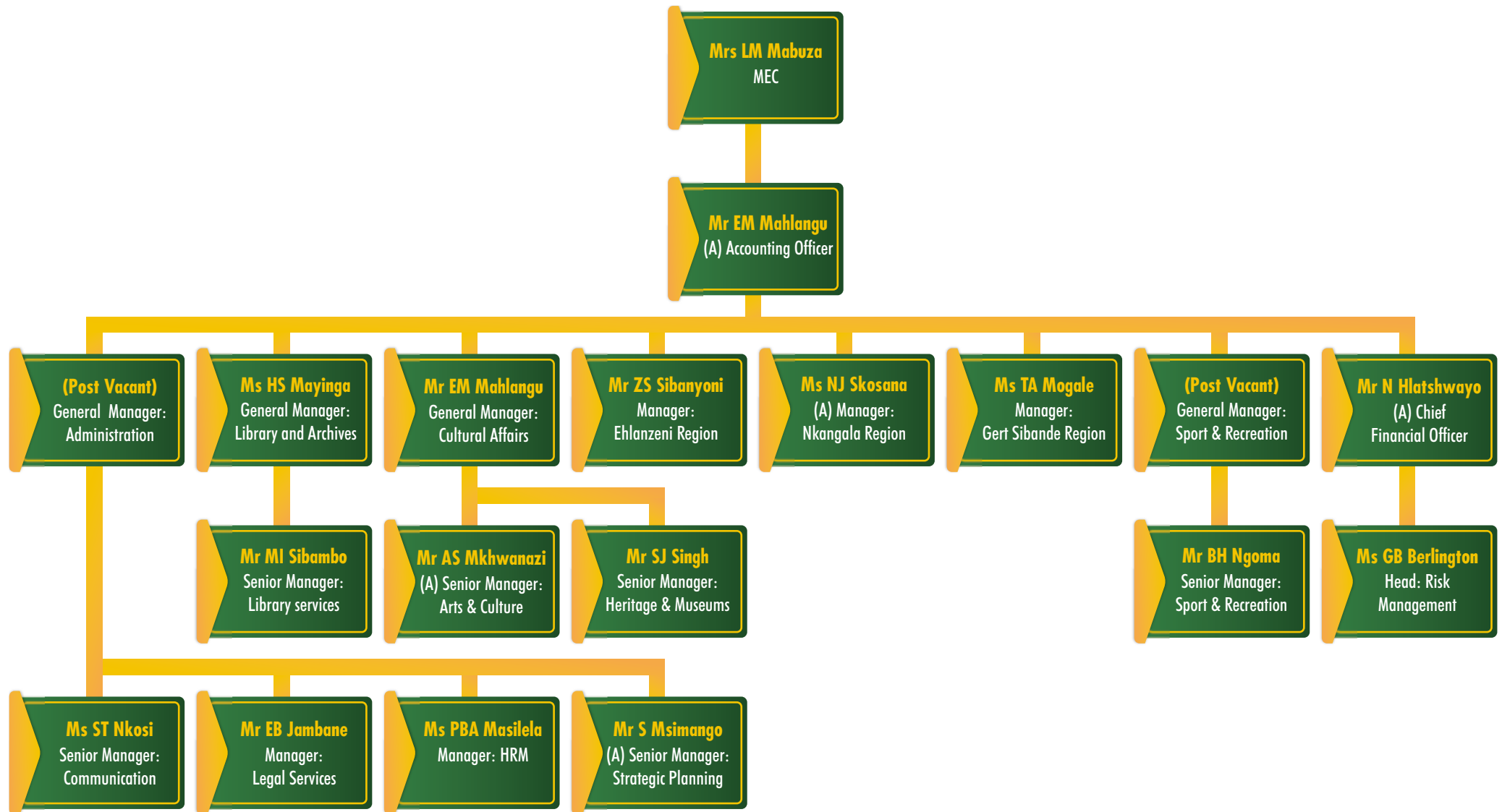
- Caring
- Accountability
- Teamwork
- Responsive
- Integrity
- Creativity

7. LEGISLATIVE AND OTHER MANDATES

Name of the Act	Purpose
The Constitution of South Africa, Act 108 of 1996	To provide for promulgation of all legislations in the Republic.
Library Ordinance No. 20 of 1992	To consolidate and amend the laws relating to the establishment, control and management of the library service, museum service and certain libraries and museums
Mpumalanga Arts and Culture Council Act No 2 of 1999	To establish a juristic person to be known as the Mpumalanga Arts and Culture Council; to determine its objects, functions and method of work; to prescribe the manner in which it is to be managed and governed; to regulate its staff matters and financial affairs
National Sports Act No. 110 of 1998	To provide for promotion and development of sport and recreation and the co-ordination of the relationships between Sport and Recreation South Africa and Sport Confederation, National federations and other agencies; to provide for measures aimed at correcting imbalances in sport and recreation; to provide for dispute resolution mechanisms in sport and recreation.
National Archives of South Africa No.43 of 1996	To provide for proper management and care of the records of governmental bodies and the preservation and use of archival heritage.
South African Library for the Blind Act No. 91 of 1998	To provide library for the Blind, information services and print-handicapped readers.
The National Library of South Africa Act No. 92 of 1998	To provide for a library; for collecting, preserving, making available and promoting awareness of the documentary heritage.
National Heritage Resources Act No. 25 of 1999	To promote good management of the Nations estate, and enable and encourage communities to nurture and conserve their legacy so that it may be bequeathed to future generations. To establish an Agency together with its Council, to co-ordinate and promote the management of heritage resources of South Africa.
South African Geographical Names Council Act No. 118 Of 1998	To establish a permanent advisory body to be responsible for arts and culture on the transformation and standardization of geographical names for official purposes

Legislations	Purpose of the legislation
National Arts Council Act No. 25 of 1999	To establish a juristic person to be known as the National Arts Council; to determine its objects, functions and method of work; to prescribe the manner in which it is to be managed and governed; to regulate its staff matters and financial affairs; and to provide for matters connected therewith
National Heritage Council Act No.11 of 1999	To establish a juristic person to be known as the National Heritage Council act; to determine its objects, functions and method of work; to prescribe the manner in which it is to be managed and governed; to regulate its staff matters and financial affairs; and to provide for matters connected therewith.
Heraldry Act No. 18 of 1962	To make provision for the establishment of a bureau of heraldry, a heraldry committee and a heraldry council; for the registration and protection of coats of arms, badges, other emblems, names and uniforms; and for other incidental matters.
National Film and Video Foundation Act No. 73 of 1997	To establish a juristic person to be known as the National film and video foundation to determine its objects, functions and method of work, to prescribe the manner in which it is to be managed and governed; to regulate its staff matters and financial affairs and to provide for matters connected therewith.
Pan South African Language Board Act No. 59 of 1995	To provide for the recognition, implementation and furtherance of multilingualism in the Republic of South Africa; and the development of previously marginalized languages; to establish a Pan South African Language Board; and to provide for matters connected therewith.
Safety at Sport and Recreational Event Act no.2 of 2010	To provide for measures to safeguard the physical well-being and safety of persons and property at sports, recreational, religious, cultural, exhibition, organizational or similar events held at stadiums, venues or along a route; to provide for the accountability of event role-players; to provide for certain prohibitions; to provide for the risk categorization of events; to provide for the establishment of measures to deal with safety and security at events.
Mpumalanga Provincial Archives Act 14 of 1998	To provide for the establishment of the Mpumalanga Archives; the proper management and care of the records of governmental bodies; the preservation and use of a provincial archival heritage; and to provide for matters connected therewith.
Mpumalanga Language Act of 2014	To designate the official languages of the Province; to provide for the regulation and monitoring of the use of designated official languages by all Provincial organs of state; to elevate the status and advance the use of indigenous languages spoken in the Province; to provide for the recognition of the Mpumalanga Provincial Language Committee as established in terms of the Pan South African Language Board: Act, 1995, to assist in the development, implementation and monitoring of the provincial language policy; to provide for the establishment of the Mpumalanga Provincial Language Forum; to provide for the development of internal language policies by Provincial organs of state; to provide for the establishment of a Provincial Language Unit and language units within Provincial organs of state; to empower the public to use language of their choice in order to access government services, knowledge and information; and to provide for matters connected therewith.

8. ORGANISATIONAL STRUCTURE



9. ENTITIES REPORTING TO THE MEC

None

A photograph of two male sprinters in blue and green uniforms racing hurdles. The athlete on the right is in the foreground, clearing a hurdle, with his bib number 0313 visible. The athlete on the left is slightly behind. The background is a blurred crowd of spectators. A semi-transparent green banner is overlaid across the middle of the image, containing the title text. A decorative yellow and black geometric pattern runs horizontally across the lower third of the image.

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. Programme 2: Cultural Affairs was audited and a material finding was reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 121 of the Report of the Auditor General, published as Part F: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 Service Delivery Environment

The Department deliver its services through the three (3) line functions. There were certain services that were affected per programme by external factors during delivery this services are reported as follows:

Programme 2: Cultural Affairs

The programme seeks to promote cultural diversity, multi-faith, multi-lingualism, transformation of the heritage landscape and in the process ensure that socio-economic development takes place in the province. This programme achieved all the key outputs that were planned.

Programme 3: Library and Archives

The programme seeks to provide and promote public libraries, archives and records management in the province. The priorities set for this programme include the improvement of access to facilities, the promotion of sustainable reading culture and increasing compliance to legislation and policies by governmental bodies and parastatals on the management of records. The most impacted services was on new libraries (Mmamethlake and Warburton) monitored for completion in three years (3) years due to contractors financial constraints. The five (5) municipal libraries (Embalenhle, Mkhondo, Botleng, Rietkuil and White River) that were under maintenance and planned for completion within the reporting period were impacted negatively and had to be reprotized to the next financial year.

Programme 4: Sport and Recreation

The programme seeks to promote, develop, administer and enhance the sporting and recreation capabilities of the people of Mpumalanga. The key output most negatively affected was the Phase 1: Completion of 7ML reservoir construction due to non-conformance issue regarding the reservoir roof slab and column concrete strength. The other key output most negatively affected was learners participating in School Sport Tournaments at District Level due to the reviewal of school sport roll out format by the National Department Sport Arts and Culture.

2.2 Service Delivery Improvement Plan

The year 2024/25 was a National and Provincial election year, the Department did not report on the Service Delivery Improvement Plan (SDIP) on the reporting period. The SDIP will be aligned with the new mandate of the 7th Administration in 2025/26 FY.

2.3 Organisational environment

On the year under review the Department managed to fill two (2) SMS positions of Chief Director: Library and Archives services and Chief Director: Cultural Affairs. The filling of Chief Financial Officer is still work in progress.

2.4 Key policy developments and legislative changes

There was no key policy and legislative changes on the year under review.

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The Department impact statement is "an active, creative, informed and patriotic society" planned to be realized as per the Strategic Plan 2020 – 2025 through the five (5) conceived outcomes.

a) Fostering constitutional values

The Constitution aims to build a new over-arching national identity through a common citizenship and equal rights. The promotion of the country's national symbols, including the Constitution and its values, helps forge one national identity. It is also linked to promoting the values of democracy, non-sexism, non-racism, inherent human dignity and equality. Nation building should include eradicating discrimination, segregation and marginalisation on the basis of disability, gender, ethnicity and sexual orientation. It is about breaking attitudinal, physical and communication barriers, and addressing harmful stereotypes and descriptors associated with disability and sexual orientation. Society should have balanced and appropriate incentive systems which commensurate with the individual's contribution to society. Excessive displays of wealth as well as unjustified differentials in income distort these incentives.

The significant achievements:

- Promote values – non- racialism, non-sexism, democracy. Promoted national identity utilising the flag at national days, major cultural and sporting events, in schools; Traditional Councils; and conducted 17 national symbols and orders campaigns.
- Implemented the Provincial community conversations / dialogues programme and also promoted the celebration of six (6) commemorative days on intercultural basis, which were fully inclusive of all South Africans

b) Promoting social cohesion through increased interaction across space and class

The sharing of space across race and class is one of the key action of the MTSF (2019/20 – 2024/25). This key action meant redressing apartheid Spatial pattern that limit opportunity for sharing of space across race and class. The access to sport for all communities regardless of color or creed give an opportunity to interact and thus focus on the common issue more than our differences to build nation. The outcome indicator suggest that the more people interact across the color it increase chances of racial integration.

Sport give access to women, children and people living with disability that are catered. The biggest enabler is the access of sport facilities and recreation of parks that are the competency of Local Government sphere. Efforts are much to reach out to the municipalities to prioritize investment in sport facilities through the municipal infrastructure grant.

The significant achievements:

- The Province hosted major cultural and sporting events that includes amongst others; Mpumalanga Cultural Xperience, Metro Awards, Innibos National Festival, support of cultural events linked to Kings in the Province.
- The sport events supported includes amongst others various marathons such as Kaapsehoop 3 in 1, Nashua Loskop Marathon and other events such as Mpumalanga Cycling.
- In addition there is a school sport programme with more than 4 268 Learners participating at the district school sport tournaments. The mass participation games in community sport and recreation with twenty seven (27) local leagues activities supported also added necessary impetus towards social cohesion programmes.

c) Equal opportunities, inclusion and redress

In the MTSF outcome (2019/20 -2024/25) one of the core pillars is to build the capabilities of South Africans the increase access to information through library facilities for communities to informed decision is a step in a right direction. This establishment of these facilities in line with Spatial Development Framework also contribute towards the realization of the key action of NDP that advocate for inter-grated Human Settlement that seek to provide housing adjacent to social services and communities. These facilities give access to all communities that include women, children and people with disabilities. The model of new facilities has section dedicated for children. In addition, there are designated for libraries that caters for the blind.

The outcome indicator respond very well to NDP 2030 that each municipal ward to have a public Library. The impact indicator measures the process of closing the backlogs where in 120 existing public libraries versus 400 municipal ward in Mpumalanga.

The significant achievements:

- Three (3) new libraries were constructed in the year under review.
- Six thousand seven hundred and forty five (6 745) electronic books were made accessible
- One (1) reading material in indigenous languages was produced

- Six (6) standardized geographic names features reviewed which form an important component to redress the past imbalances.

d) Promoting active citizenry and leadership

Participation of ordinary people in the civil affairs of the country is an important marker of a maturing constitutional democracy. Various platforms should be created to enable civic participation and ensure that residents have trust in government institutions, actively participate in politics and believe that their viewpoints are legitimately represented. Citizens and all people living in South Africa must assist in shaping the process of development and hold government accountable. The Department is working with both Cultural and Sporting community based structures in order to promote active citizenry.

The significant achievements:

- Eleven (11) community arts and culture structures as well as one (1) language coordinating structure supported.
- Seven (7) sport community based structures supported to advance sport programmes and enhance tourism.

e) Build a functional cooperate governance services

The MTSF (2019/20–2024/25) encourage accountability, transparency, effective management and leadership in the public service. It is also within this space that the Department will also contribute towards increasing the share of government spending on women-owned and led businesses to 72% of its total spend on entrepreneurship. The outcome indicator is important to show level of compliance towards the envisaged good governance that seeks to Build a functional cooperate governance services.

The significant achievements:

- Encourage accountability, transparency, effective management and leadership in the public service the Department measure this outcome indicator “build a functional cooperate governance services” through clean audit opinion. The Department maintained unqualified audit outcome with matters of emphasis however, the number of paragraph were significantly reduced from 00 to 00 in the previous audit. The 2024/25 financial report will be reflected on Part F of this document.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 Programme 1: ADMINISTRATION

Purpose of the programme

- ✓ The purpose of this programme is to provide for political and administrative support of the Department, in accordance with applicable National and Provincial policies, the PFMA, the PSA and other legislations and policies.

List of sub programmes

- ✓ The programme comprises of two sub programmes; which are the Office of the MEC and Corporate Services. The sub programmes of corporate services includes; Strategic Management, Corporate Services, Finance, Information Technology Support, Enterprise Risk Management, Communication and Legal.
- ✓ The MEC sub programme and other Corporate services functions such as Security, International Relations, Transversal, Employee Health and Wellness, Auxiliary Services as well as Regional Administration are outlined in the separate Annual Operational Plan (AOP) of the Department as activities that support line functions to achieve their objectives.

Purpose of the sub programmes (MEC Office)

- ✓ The purpose of this sub programme is to provide for political support of the Department, in accordance with applicable National and Provincial policies, the PFMA, the PSA and other legislations and policies.

Purpose of the sub programmes (Corporate Services)

- ✓ The purpose of this sub programme is to provide for the overall management and administrative support of the Department, in accordance with applicable National and Provincial policies, the PFMA, the PSA and other legislations and policies.

List of institutional outcomes for programme 1: Administration

- ✓ The Department had a total of six (6) outcomes planned to deliver its services. Programme 1: Administration provide services to the line functions and therefore, only one (1) outcome is attached to it namely; Build a functional cooperate governance services

Outcomes, outputs, output indicators, targets and actual achievements

The following narrative provide analysis of the significant achievements of targets for the outputs and output indicators for Programme 1: Administration. The following outputs were key towards achievement of the Department's outcome:

Build a functional cooperate governance services

- Improve strategic coordination of plans that are compliant and accountability in the Department. The strategic planning and accountability documents such as the Annual Performance Plan and progress reports produced and submitted to oversight bodies has strengthened transparency and accountability when rendering utilising public resources.

- Achieve unqualified audit opinion on financial statements: The Department produced Interim Financial Statements (IFS) on the quarterly basis to reduce material misstatement on the Annual Financial Statement and disclosures.
- Successfully implement and realise benefits from ICT solutions in doing the work of the Department. The ICT structure was established and met on the quarterly basis to ensure that the six (6) objectives of the ICT Corporate Governance Framework are achieved.
- Promote good corporate governance practices and management through Risk Management. The approved risk implementation plan and risk management reports produced assisted to track progress quarterly to minimize vulnerability of the Department from risky activities that can affect its operations and enhance risk management and increase the likelihood that established outcome of service delivery and related impact is realized.
- Implementation of the Communication strategy to market the Department. Four (4) marketing initiatives were implemented

The successful implementation of the above key outputs contribute towards the attainment of the outcome which is strengthening of good governance. These outputs are very key since they are linked to the MTSF (2019/20 – 2024/25) key action that encourage accountability, transparency, effective management and leadership in the public service.

Prioritization of women, youth and person with disabilities

The Department has eight (8) SMS, two (2) women representation and six (6) males. This represents 25% percent of women at Senior Management Level. ten (10) persons living with Disabilities are represented in the Department, this represents 2% of the total staff compliment. There is no 50% women representation at SMS level, it is however envisaged that the filling of two critical SMS post will consider the appointment of women. The Department made remarkable strides to ensure that at least 40% women owned companies are empowered in the procurement of goods and services in government. In the 2024/2025 financial year a total of 72% constituted by 748 of 1035 procurement transactions in the Department was dedicated to women owned businesses. A positive variance of 32% has been realized. The Department will continue prioritization of women economic inclusion in the 2025/26 financial year and outer years to realize sustainable gender equity.

Table 2.4.4.1:

The Department did not re-table the Annual Performance Plan 2024/25 for all its programmes during the year under review. Therefore, the following table is reported as nil.

Programme 1: Administration, Programme 2: Cultural Affairs, Programme 3: Library and Archive and Programme 4: Sport and Recreation									
Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement 2024/25	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
None									

Table 2.4.4.2:

1. Programme 1: Administration (Sub programme: Corporate Services)								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Build a functional cooperate governance services	Coordinated strategic plans that are complant and accountability in the Department	Number of strategic planning and accountability documents approved and submitted to Legislature on time	4	4	4	4 Strategic planning and accountability documents approved and submitted to Legislature on time	None	None
	Achieved unqualified audit opinion on financial statements	Number of financial Statements approved	14	4	4	4 Financial Statements and reports approved	None	None

1. Programme 1: Administration (Sub programme: Corporate Services)

Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Build a functional cooperate governance services	Implemented ICT solutions to ease doing the work of the Department	Number of ICT Corporate Governance Framework objectives implemented	6	6	6	6 ICT Corporate Governance Framework objectives implemented	None	None
	Implemented interventions to manage risks in the operations of the Department	Number of risk compliance documents produced	5	3	5	5 of risk compliance documents produced	None	None
	Implementation of the Communication strategy to market the Department	Number of marketing initiatives implemented	4	4	4	4 marketing initiatives implemented	None	None

Linking performance with budgets

Sub programme expenditure

Programme Name: Administration	2024/25			2023/24		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Office of the MEC	12 064	16 634	(4 570)	10 570	10 205	365
Corporate Services	114 214	109 524	4 690	97 957	98 132	(175)
Total	126 278	126 158	120	108 527	108 337	190

Notes:

The programme provides executive support, strategic management support, human capital management, financial management and procurement, risk management, legal support, communication and liaison, regional support services, security services and employee health and wellness support. The programme was allocated R126 278 million for the year under review and spent R126 158 million.

Strategy to overcome areas of under performance

- None

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

The Sport, Arts and Culture sector do not have standardised indicators for Programme 1: Administration

4.2 Programme 2: Cultural Affairs

- The purpose of this programme is to promote cultural diversity for socio-economic development and transformation for the citizens of Mpumalanga.
- The following is the list of three sub programmes and related purpose;
 - ✓ Arts and Culture; to develop, promote and preserve arts and culture in visual arts and craft, performing arts, art technology, art industries and living culture.
 - ✓ Museums and Heritage; to develop, conserve, preserve and promote the heritage of the province through museum services and heritage resource management.
 - ✓ Language Services; to develop historically marginalised languages, promotion of multi-lingualism.

List of institutional outcomes for programme 2: Cultural Affairs

- The Department had a total of six (6) outcomes planned to deliver its services. Programme 2: Cultural Affairs of which four (4) of them are programme specific namely; Fostering constitutional values; Promoting social cohesion through increased interaction across space and class; Equal opportunities, inclusion and redress; Promoting active citizenry and leadership.

Outcomes, outputs, output indicators, targets and actual achievements

The following narrative provide analysis of the significant achievements of targets for the outputs and output indicators for Programme 2: Cultural Affairs. The following outputs were key towards achievement of the four (4) outcomes.

Fostering constitutional values

- Promotion of national identity utilising the flag at national days, major cultural and sporting events, and I am the Flag Campaign
- Community conversations / dialogue programme implemented to enhance social cohesion and nation building

Promoting social cohesion through increased interaction across space and class

- Promote the celebration of national days on an intercultural basis, fully inclusive of all South Africans. Seventeen (17) awareness activations hosted in schools and communities.
- Promote cultural diversity and enhance cultural tourism through support and host of signature cultural events six (6) National days and historical days celebrated. Three (3) events that promote cultural diversity and enhance cultural tourism were supported such as Metro FM Music Awards, Innibos

National Festival and hosted Mpumalanga Cultural Xperience.

- Implement the revitalization programme of the cultural villages and museums to remain relevant in preservation of history and heritage. One (1) museum facility provided with maintenance at Barberton (Fernlea Museum)
- Contributed to tourism by attracting the number of visitors in museums and cultural villages. Three (3) Museum facilities provided museum services namely; Pilgrims Rest, Barberton and Kghodwana.
- Used gold panning as a traditional sport to market museums and built social cohesion nationally and internationally. Two (2) international and national gold panning tournaments participated in such as 2024 World Gold Panning Championships in Czech Republic as well as National Gold Panning Championships in Pilgrims Rest.

Equal opportunities, inclusion and redress

- Coordinated marketing platforms for creative industry products to create jobs. Fiftytree (53) Arts and Crafts cooperatives supported to market and sell their artifacts.
- Increased scope of implementing Arts and Culture projects through appointment of EPWP coordinators. Eighty seven (87) Job opportunities were created.
- Transformation of geographic landscape through reviewed features and popularization of the existing. Six (6) Geographic names features reviewed.
- Promotion and implementation of indigenous African languages. One (1) reading material in indigenous languages produced (Trilingual Birds Terminology).

Promoting active citizenry and leadership

- Promote participation in community-based governance processes. Eleven (11) Arts and Culture community structures supported: plus one (1) Language coordinating structure Pan South African Language Board (PanSALB) supported.

Prioritization of women, youth and person with disabilities

Cultural Affairs programme in its nature does prioritize women, youth and people with disabilities in its service delivery especially in Young Patriotic Program (YPP), arts and culture cooperatives, Extended Public Work Program (EPWP). The challenges encountered in particular with the youth is that as they exit the program with the necessary expertise to open their own business, the economic downturn in the country is not favourable to create new business especially in arts and culture. The women who are the majority in the creative industry sector are equally suffering as a results of their artifacts not being sold. As for people living with disabilities, the challenges are mainly in centers that are not designed to accommodate them. In order to address this challenges, the Department is working closely with community based structures such as Innibos National Festival that provided platform to promote the arts and craft. Lastly, the Department continue to advocate for the design of new centers provided through Corporate Social Investment (CSI) to accommodate people living with disabilities.



Table 2.4.4.1:

The Department did not re-table the Annual Performance Plan 2024/25 during the year under review. Hence, the following table is reported as nil.

Programme 2: Cultural Affairs									
Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
None									

Table 2.4.4.2:

Programme 2: Cultural Affairs (Sub Programme: Arts and Culture)								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Fostering constitutional values	Promotion of national identity utilising the flag at national days, major cultural and sporting events, in schools; Traditional Councils; and I am the Flag Campaign	Number of initiatives implemented to raise awareness on the national symbols	17	17	17	17 initiatives implemented to raise awareness on the national symbols	None	None
Fostering constitutional values	Community conversations / dialogue programme implemented to enhance social cohesion and nation building	Number of community conversations / dialogues implemented to foster social interaction per year	3	3	3	3 community conversations / dialogues implemented that aim to foster social interaction • City of Mbombela, Barberton Cathyville Community Hall • Steve Tshwete Local Municipality, Hendrina Kosmos Multi-purpose Centre • Dipaliseng Local Municipality, Balfour	None	None

Programme 2: Cultural Affairs (Sub Programme: Arts and Culture)

Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Promoting social cohesion through increased interaction across space and class	Establishment of mega indoor facility to promote social integration	Number of phases for the establishment of Arena at Mbombela Stadium	0	0	Phase I (Planning and design)	Phase 1 (Planning and design) established	None	None
Promoting social cohesion through increased interaction across space and class	Promote the celebration of national days on an intercultural basis, fully inclusive of all South Africans	Number of National and historical days celebrated	6	6	6	6 National and historical days celebrated: • Africa Day - City of Mbombela • Freedom Day - participated at national celebration at Union Building in Pretoria • Youth Day - Thembisile Hani LM • Heritage Day – Bushbuckridge LM • Women's Day - Chief Albert Luthuli LM • Human Rights Day - Govan Mbeki LM	None	None
Promoting social cohesion through increased interaction across space and class	Promote cultural diversity and enhance cultural tourism through support and host of signature cultural events	Number of signature events that promote cultural diversity and enhance cultural tourism supported	2	2	2	2 signature events that promote cultural diversity and enhance cultural tourism, supported • Innibos National Arts festival • Metro FM Music Awards	None	None

Programme 2: Cultural Affairs (Sub Programme: Arts and Culture)

Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Promoting social cohesion through increased interaction across space and class	Promote cultural diversity and enhance cultural tourism through support and host of signature cultural events	Number of Mpumalanga Cultural Xperience hosted	1	1	1	1 Mpumalanga Cultural Xperience hosted: • Carnival Xperience • Soul Session Xperience • Comedy Xperience • Kasi Xperience • Choral Xperience • Marathon Xperience • Traditional Xperience • 013 Summer Blaze • Mpumalanga Gospel Awards	None	None
Promoting social cohesion through increased interaction across space and class	Promote cultural diversity and enhance cultural tourism through support and host of signature cultural events	Number of cultural projects supported	2	2	4	4 Cultural project supported • Umkhosi womhlanga KZN • Umkhosi wemhlanga Eswatini • Ndzundza Mabhoko Cultural event (Erholweni) • King Silamba cultural event (Komjekejeke)	None	None
Equal opportunities, inclusion and redress	Coordinated marketing platforms for creative industry products to create jobs	Number of Arts and Crafts cooperatives supported	36	17	17	53 Arts and Crafts cooperatives supported	(36)	Exceeded target due to partnership with SEDA to secure more exhibition space
Equal opportunities, inclusion and redress	Increased scope of implementing Arts and Culture projects through appointment of EPWP coordinators	Number of jobs opportunities created through arts, culture and heritage programmes	115	95	47	87 jobs opportunities created through arts, culture and heritage programmes	(40)	Exceeded target with 40 beneficiaries due to extension of contracts for 2023/24 FY

Programme 2: Cultural Affairs (Sub Programme: Arts and Culture)

Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Promoting active citizenry and leadership	Promote participation in community-based governance processes	Number of community structures supported	10	13	10	11 Community Structures supported	(1)	Exceeded target with 1 due to more request received and the support was through the savings from other structures

Programme 2: Cultural Affairs (Sub Programme: Museum and Heritage)

Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Promoting social cohesion through increased interaction across space and class	Maintenance of the museums infrastructure for posterity and continued accessibility to the public	Number of museums provided with maintenance	4	1	1	1 Museum facility provided with maintenance Barberton	None	None
Promoting social cohesion through increased interaction across space and class	Provision of museum services to visitors and patrons	Number of facilities providing museum services	3	3	3	3 Facilities providing museum services - Pilgrim's Rest - Barberton - Kghodwana	None	None

Programme 2: Cultural Affairs (Sub Programme: Museum and Heritage)

Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Promoting social cohesion through increased interaction across space and class	Used gold panning as a traditional sport to market museums and built social cohesion nationally and internationally	Number of international and national gold panning tournaments participated in	2	1	2	2 Gold panning tournaments participated in: - International Gold Panning Championships, held in Czech Republic - National Gold Panning Championships, held in Pilgrim's Rest	None	None
Equal opportunities, inclusion and redress	Standardised geographical names and features in the province	Number of Standardized geographic names features reviewed	3	6	3	6 Standardized geographic names features were received for reviewal by MPGNC Gert Sibande District – renaming of feature in Govan Mbeki - Ext 23 Emzinoni to Esthwalandwe Nkagala District - renaming of features in Thembisile Hani - Sybraanskraal to Thokozani – - Mandela to Rekhuditse Ehlanzeni District – formal registration of features in City of Mbombela - Folele Village - Moholo - Kamajeleza	(3)	Exceeded target due to high demand for the service as more names were received from Municipalities and the department spent within the allocated budget.

Programme 2: Cultural Affairs (Sub Programme: Language Services)

Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Equal opportunities, inclusion and redress	Promote and implementation of indigenous African languages	Number of reading materials in indigenous languages produced	7	2	1	1 Reading material in indigenous languages produced	None	None
Promoting active citizenry and leadership	Promote participation in community-based governance processes	Number of language coordinating structures supported	1	1	1	1 Language coordinating structure supported	None	None

Strategy to overcome areas of under performance

- None

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

This program had two (2) standardized output indicators that were included in the Annual Performance Plan 2024/25 FY and as well reported accordingly in the Annual Report 2024/25 FY.

- Number of community conversations / dialogues implemented to foster social interaction per year.
- Number of initiatives implemented to raise awareness on the national symbols.

Linking performance with budgets

Sub programme expenditure

Programme Name: Cultural Affairs	2024/25			2023/24		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Management	1 326	1 286	40	1 266	658	608
Arts and Culture	121 389	120 873	516	101 014	94 700	6 314
Museum and heritage	21 509	20 959	550	23 173	23 151	22
Language services	1 957	1 898	59	2 681	2 566	115
Total	146 181	145 016	1 165	128 134	121 075	7 059

Notes:

The programme is responsible for management of key sub programs and implementation of projects linked to Arts and Culture, Museum and Heritage and Language Services. The programme was allocated R146 181 million for the year under review and spent R 145 016 million. The programme was able to achieve its planned outcomes.

4.3. Programme 3: Library and Archives

- The aim of this programme is to provide and promote public libraries, archives and records management in the province.
- The programme is divided into two sub programmes;
 - ✓ Library Services; to improve access to facilities and the promotion of a sustainable reading culture
 - ✓ Archival Services; to maintain good archival and records management practices.
- List of institutional outcomes for programme 3: Library and Archives**
 - ✓ The Department had a total of six (6) outcomes planned to deliver its services. Programme 3: Library and Archives had one (1) programme specific outcome that it contributes towards namely; Equal opportunities, inclusion and redress.

Outcomes, outputs, output indicators, targets and actual achievements

The following narrative provide analysis of the significant achievements of targets for the outputs and output indicators for Programme 3: Library and Archives. The following outputs were key towards achievement of the

outcome.

Equal opportunities, inclusion and redress

The following key outputs were preferred to realize the above outcome.

- Built new libraries to create access to information. The Three (3) new libraries Ethandukukhanya, KwaMhlanga and Newtown were completed in the 2024/25 FY.
- Maintained 1 of 6 existing library facilities to increase durability, the five (5) remaining libraries planned for completion in 2024/25 FY were delayed, DPWRT to fastrack the maintenance of the libraries to be completed in the next financial year. The library upgrade at Simile was 100% complete in 2024/25 FY.
- Empowered learners and communities with knowledge through supply of new library materials to public libraries. Six thousand seven hundred and forty five (6745) electronic books were made accessible in order to derisify the service provided to library users.
- Created access to information for the blind. Thirty nine (39) libraries offered services to the blind. Currently we have 625 active members across the province.
- Popularize, collect and preserve Indigenous Knowledge System (IKS) for social, economic and cultural development. Two (2) public awareness programs conducted.

Prioritization of women, youth and person living with disabilities

The Department in collaboration with the Department of Basic Education in the Province, is continuously supporting children, youth, women and people with disabilities when it render its services. The library material, free Internet and Wi-Fi, electronic books is appealing to all the designated groups in the province including service to the blind and partially sighted. However, the Department still encounter challenges in relation to the transportation of blind users.

Table 2.4.4.1:

The Department did not re-table the Annual Performance Plan 2023/24 during the year under review. Hence, the following table is reported as nil.

Programme 3: Library and Archives									
Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
None									

Table 2.4.4.2:

Programme 3: Library and Archives (Sub Programme: Library)								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Equal opportunities, inclusion and redress	Built new libraries to create access to information	Number of libraries established per year	2	2	3	3 Libraries established per year - Kwamhlanga - Ethandukukhanya - Newtown	None	None
	Built new libraries to create access to information	Number of new libraries initiated for completion in two years	0	0	3	1 Not achieved	2	The main challenge was contractors experiencing financial constraints Mmamethlake was 57%, and Warburton 26% all against target of 65%

Programme 3: Library and Archives (Sub Programme: Library)

Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Equal opportunities, inclusion and redress	Maintained and upgraded existing library facilities to increase durability	Number of existing library facility upgraded	0	1	1	1 Simile Public library	None	None
	Maintained and upgraded existing library facilities to increase durability	Number of municipal libraries provided with maintenance	0	6	6	1 Not achieved	5	5 not achieved due to late appointment by the Implementing Agent and financial constraints by the contractor on site resulted in projects delays
Equal opportunities, inclusion and redress	Supply of new library materials to public libraries to empower learners and communities with knowledge	Number of electronic books made accessible	4 745	5745	6745	6745 electronic books made accessible	None	None
	Created access to information for the blind	Number of libraries offering services to the blind	28	34	39	39 libraries offering services to the blind	None	None
	Mpumalanga Library and Information System installed to improve access to library service	Number of libraries accessing Mpumalanga Library Information Management System	119	120	120	120 libraries accessing the Library Management System	None	None

Programme 3: Library and Archives (Sub Programme: Library)

Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
	Mobile library buses provided for easy access to library and information services especially in rural areas	Number of mobile library buses provided			4	4 mobile library buses provided for the following Regional libraries: 2 Ehlanzeni (Mbombela and Lydenburg) 2 Gert Sibande (Ermelo and Standerton)	None	None
Equal opportunities, inclusion and redress	Popularize, collect and preserve Indigenous Knowledge System (IKS) for social, economic and cultural development	Number of public awareness programs conducted in archives	2	2	2	2 public awareness programs conducted in archives - National Archive awareness week held from 06-09 May 2024 - Oral History conference about archival services	None	None

Strategy to overcome areas of under performance

- The two (2) libraries (Mmamethlake & Warburton) planned for 65% completion were delayed by cash flow challenges and will monitor the acceleration in 2025/26 FY since this is a multi year project.
- The five (5) libraries planned for maintenance were not achieved due to late appointment by the Implementing Agent and financial constraints by the contractor on site. DCSR will ensure that DPWRT fastrack the maintenance of the libraries to be completed in the next financial year

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

This program had two (2) standardized output indicators that were included in the Annual Performance Plan 2024/25 FY and as well reported accordingly in the Annual Report 2024/25 FY.

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

Linking performance with budget

Sub programme expenditure

Programme Name: Library & Archives	2024/25			2023/24		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Management	459	370	89	1 483	0	1 483
Library Services	238 165	222 065	16 100	238 207	225 302	12 905
Archives Services	4 530	5 844	(1 314)	5,147	5,530	(383)
Total	243 154	228 279	14 875	244 837	230 832	14 005

Notes:

The programme is responsible for management of key sub programs and implementation of projects linked to Library, Information and Archives Services. The programme was allocated R243 154 million for the year under review and spent R228 279 million. The underspending is due to the delay in the completion of CCTV camera installations.

4.4. Programme 4: Sport and Recreation

- The purpose of this programme is to develop and enhance the sporting and recreation capabilities of the people of Mpumalanga.
- The programme is divided into three sub programmes that are as follows;
 - ✓ Sport: to facilitate establishment and support of sport structures and institutions.
 - ✓ Community Sport & Recreation: to improve the quality of life for the people of Mpumalanga by promoting recreational activities.
 - ✓ School Sport: to develop Sport at school level by providing support and organizing school competitions.
- List of institutional outcomes for programme 4: Sport and Recreation.**
 - ✓ The Department had a total of six (6) outcomes planned to deliver its services. Programme 4: Sport and Recreation of which three (3) of them are programme specific namely; Promote interaction across race and class through number of athletes participating in sports; Promoting active citizenry and leadership; Promoting social cohesion through increased interaction across space and class.

Outcomes, outputs, output indicators, targets and actual achievements

The following narrative provide analysis of the significant achievements of targets for the outputs and output

indicators for Programme 4: Sport and Recreation. The following outputs were key towards achievement of the three (3) outcomes.

The following key outputs were preferred to realize the above outcome

Promoting social cohesion through increased interaction across space and class

- High Altitude Training Center established with multiple facilities as a pioneering Centre for sporting excellence. 1st phase of bulk infrastructure services was recorded as work in progress. The 7 ML reservoir could not be completed and reprioritized for 2025/26 FY.
- Coordinated and support programme that honor men and women in sport. One (1) Provincial Sport Awards hosted to honor athletes who have great achievement in sport
- Support high profile games to promote sport development. One (1) high profile game to promote sport development was supported namely; RSA (Springbok) VS Argentina (Los Pumas) at Mbombela Stadium

Promote interaction across race and class through number of athletes participating in sports

- Promote participation in sport and recreation by facilitating opportunities for people to share space. Twenty seven (27) local leagues activities were supported namely; netball, athletics, volley ball, basket ball, football, boxing, softball, rugby, cricket and tennis.
- Fostered nation building while supporting high performance athletes to achieve success in national sport platform by providing them with scientific support.
- Empowered athletes in schools, municipal hubs and clubs with sport equipment and/ or attire to excel in sport.
- Developed and nurture talent of learners in sport by providing them with opportunities to excel school sport seasons hosted.

Promoting active citizenry and leadership

- Promote participation in community-based governance processes. Seven (7) Sport Community Based Structures were supported.

Prioritization of women, youth and person with disabilities

In the main all the programmes on Sport and Recreation address and prioritise women, youth and person with disabilities in its service delivery environment through programs of Sport, Recreation and School Sport.

Table 2.4.4.1:

The Department did not re-table the Annual Performance Plan 2024/25 during the year under review. Hence, the following table is reported as nil.

Programme 4: Sport and Recreation									
Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
None									

Table 2.4.4.2

Programme 4: Sport and Recreation (Sub programme: sport)								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Promoting social cohesion through increased interaction across space and class	High Altitude Training Center established with multiple facilities as a pioneering Centre for sporting excellence	Number of bulk services phases for the High Altitude Training Center implemented	0 1 st phase of bulk infrastructure services progress (laying of pipes and 7ML reservoir) • Section 1 99.6% • Section 2 88.2% • Section 3 92% • 7ML reservoir 34.4%	1 Provision of phase 1: construction of 7ML reservoir and half complete the 2nd phase bulk infrastructure services (portable water & wastewater treatment)	2 bulk services phases for the High Altitude Training Center implemented Phase 1 : Completion of 7ML reservoir construction Phase 2: Initiate upgrading of waste water treatment plants	0 Not Achieved	1	Phase 1: Completion of 7ML reservoir construction is not achieved due to non-conformance issue regarding the reservoir roof slab and column concrete strength The laboratory test results indicate that the reservoir roof slab has a strength of 19.7MPa, which is below the specified requirement of 25MPa
Promoting social cohesion through increased interaction across space and class	Coordinated and support programme that honor men and women in sport	Number of Provincial Sport Awards hosted to honor athletes who have great achievement in sport	1	1	1	1 Provincial Sport Awards hosted to honor athletes who have great achievement in sport	None	None
	Support high profile games to promote sport development	Number of high profile games supported to promote sport development	2	1	1	1 high profile games supported to promote sport development RSA (Springbok) VS Argentina (Los Pumas) at Mbombela Stadium	None	None

Programme 4: Sport and Recreation (Sub programme: sport)

Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Promoting active citizenry and leadership	Promote participation in community-based governance processes	Number of sport community based structures supported to advance sport programmes and enhance tourism	5	5	7	7 sport community based structures supported • Mpumalanga School Sport organization • Mpumalanga Cycling Union • Ilanga Boxing • Makhonjwa Mountain • Bellas Athletic Club • Imizamo yabagibeli (Horse Racing) • Nashua Loskop Marathon	None	None

Programme 4: Sport and Recreation (Recreation)

Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Promote interaction across race and class through number of athletes participating in sports	Promote participation in sport and recreation by facilitating opportunities for people to share space	Number of local leagues activities supported	8	8	27	27 local leagues activities supported	None	None
	Supported high performance athletes to achieve success in national sport platform by providing them with scientific support	Number of athletes supported by the sports academies	255	300	300	300 Athletes supported by the sports academies	None	None
Promote interaction across race and class through number of athletes participating in sports	Provision of athletes in schools, municipal hubs and clubs with sport equipment and/ or attire to excel in sport	Number of school, hub and clubs provided with equipment and/ or attire as per established norms and standards	177	177	315	315 Schools, hubs and clubs provided with equipment and / or attire to enable participation in sport and/or recreation	None	None

Programme 4: Sport and Recreation (Sub programme: School Sport)

Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Promote interaction across race and class through number of athletes participating in sports	Provide learners with opportunities to excel school sport seasons hosted	Number of learners participating in School Sport Tournaments at District Level	9 973	8 000	8 000	4 268 Not achieved	3 732	The indicator was not achieved due to the reviewal of school sport roll out format by the National Department of Sport, Arts and Culture and the programme was revised to focus on lower level mass participation

Strategy to overcome areas of under performance

- 2 Bulk services for High Altitude Training Center not completed due to non-conformance issue regarding the reservoir roof slab and column concrete strength of 7ML reservoir construction and the laboratory test results indicate that the reservoir roof slab has a strength of 19.7MPa, which is below the specified requirement of 25MPa. The project have been reprioritized for completion of outstanding work in 2025/26 FY.
- Learners participating in School Sport Tournament at District Level was not achieved due to the reviewal of school sport roll out format by the National Department Sport Arts and Culture and the programme was revised to focus on lower level mass participation.

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

This program had two (2) standardized output indicators that were included in the Annual Performance Plan 2024/25 FY and as well reported accordingly in the Annual Report 2024/25 FY.

- 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.

Linking performance with budgets

Sub programme expenditure

Programme Name: Sport and Recreation	2024/25			2023/24		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Management	1 836	1 723	113	1 893	1 723	170
Sports	76 870	71 348	5 522	62 484	55 312	7 172
Recreation	34 517	29 070	5 447	29 493	27 239	2 254
School Sports	34 276	33 667	609	33 881	32 827	1 054
Total	147 499	135 808	11 691	127 751	117 101	10 650

Notes:

The programme is responsible for management of key sub programs and implementation of projects linked to Sports, Recreation and School Sport. The programme was allocated R147 499 million for the year under review and spent R135 808 million. The programme was able to achieve almost all its planned outcomes for the year under review. The underspending is mainly due to the slow progress of transactional advisory services for the High Altitude Training Centre.

4. TRANSFER PAYMENTS

5.1. Transfer payments to public entities

- None

The table below reflects the transfer payments made for the period 1 April 2024 to 31 March 2025

5.2. Transfer payments to all organisations other than public entities

The Department made some transfers to cultural and sporting institutions that assists to deliver services to communities. These institutions are monitored annually since most of them are events driven. Therefore, it become a challenge to monitor them on monthly basis. The close up reports that account for the resources are provided at the year end.

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
1. Zoe Creative Organisation	Non-Profit Organisation	Promote and develop arts and culture	Yes	700	700	None
2. MP Moral Regeneration Movement	Non-Profit Organisation	Revive and instil the moral fibre and values that were decayed	Yes	200	2000	None
3. Innibos National Festival	Community based organisation	Promote cultural diversity and enhance cultural tourism	Yes	1 000	1 000	None
4. Ebukhosini	Community based organisation	Promote and develop arts and culture	Yes	2 940	2940	None
5. Pensele Multicultural Foundation	Community based organisation	Promote and develop arts and culture	Yes	100	100	None
6. Mpumalanga Gospel Music Awards	Community based organisation	Promote and develop arts.	Yes	1 300	1 300	None
7. Jimeliz foundation	Community based organisation	Promote and develop arts.	Yes	1 500	1 500	None
8. Umkhosi weMhlanga Lenhle YemaSwati	Non-Profit Institution	Promote cultural diversity	Yes	50	50	None

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
9. Umkhosi woMhlanga Siginca Amagagu	Non-Profit Institution	Promote cultural diversity	Yes	50	50	None
10. Top Ace Entertainment	Non-Profit Organisation	Promote, develop arts and culture	Yes	450	450	None
11. Miss Mpumalanga	Non-Profit Institution	Promote and develop arts.	Yes	450	450	None
12. Cultural Creatives Industries Federation of South Africa (CCIFSA)	Non-Profit Institution	Promote, develop arts and culture	Yes	350	350	None
13. Metro Awards	Non Profit Institution	Arts and Culture support	Yes	15 000	15 000	None
14. Friends of the Museums	Non-Profit Organisation	Pay stipends to volunteers to ensure that museum services are accessible to the public over weekends and public holidays	Yes	1 050	1 041	Underspent with 9 000 due to the resignation of 3 volunteers
15. South African Gold Panning Association (SAG-PA)	Non-Profit Organisation	Promote social cohesion	Yes	1 000	1 000	None
16. Provincial Language Committee	Non-Profit Organisation	Language Promotion	Yes	150	150	None
17. Mpumalanga Sport Awards	Non-Profit organisation	Coordination	Yes	1 500	1 500	None
18. Nelspruit Marathon	Non-Profit institution	Administration and Programmes for Sport Development	Yes	150	150	None
19. Loskop Marathon	Non-Profit institution	Administration and Programmes for Sport Development	Yes	200	200	None
20. MP Cycling Union	Non-Profit organisation	Administration and Programmes for Sport Development	Yes	400	400	None

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
21. MPU School Sports ORG	Non-Profit Organisation	Administration and Programmes for Sport Development	Yes	200	200	None
22. Ilanga boxing promotion	Non-Profit Organisation	To promote boxing	Yes	1 000	1 000	None
23. Bellas Athletic Club (Makhonjwa)	Non-profit Institution	Administration and Programmes for Sport Development	Yes	50	50	None
24. Imijaho yabagibeli (Horse Racing)	Non-profit Institution	Administration and Programmes for Sport Development	Yes	200	200	None
25. Admire Billy Malubana Foundation	Non Profit Institution	Promote, develop arts and culture	Yes	150	150	None
26. MP Arena	Non-Profit Institution	Promote, develop arts and culture	Yes	30 000	30 000	None
27. CASRIC STARS Football club	Non-Profit Institution	Administration of club	Yes	2 000	2 000	None
28. Kruger United Football club	Non-Profit Institution	Administration of club	Yes	2 000	2 000	None
29. TS Galaxy football club	Non-Profit Institution	Administration of club	Yes	3 000	3 000	None

The table below reflects the transfer payments which were budgeted for in the period 1 April 2024 to 31 March 2025, but no transfer payments were made.

Name of transferee	Purpose for which the funds were to be used	Amount budgeted for (R'000)	Amount transferred (R'000)	Reasons why funds were not transferred
1.Erholweni	Promote and develop arts.	100	00	Non Tax complaint
2. Komjekejeke	Promote and develop arts.	100	00	Non-compliance due changing of the offices bearer
3. Library for the Blind	To offer library services to the visually impaired	1 750	00	Delays on the transfer were due to issues on late submission of compliance documents by the South African Library for the Blind.
4. Provincial sport confederation	Sport federations	1 000	00	Not Transferred this financial year

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid

- None

Conditional Grant EPWP Integrated:

Department who transferred the grant	– National Department of Public Works, Roads and Transport
Purpose of the grant	– To create job opportunities
Expected outputs of the grant	– 47 job opportunities created through the Cultural sector
Actual outputs achieved	– 87 job opportunities created through the Cultural sector
Amount per amended DORA (R'000)	– R 2 000
Amount received (R'000)	– R 2 000
Reasons if amount as per DORA was not received	– None
Amount spent by the department (R'000)	– R 2 000
Reasons for the funds unspent by the entity	– None
Reasons for deviations on performance	– Additional job opportunities were created due to extension of contracts for 40 beneficiaries from 2023/24 FY
Measures taken to improve performance	– None
Monitoring mechanism by the receiving department	– Implementing projects according to the approved business plan – Submit monthly, quarterly and annual reports

6.2. Conditional grants and earmarked funds received

- The table/s below details the conditional grants and ear marked funds received during for the period 1 April 2024 to 31 March 2025.

Conditional Grant Community Library:

Department who transferred the grant	– National Department of Sport, Arts and Culture
Purpose of the grant	– To have transformed community library infrastructure, facilities and services in Mpumalanga through a recapitalised programme at National, Provincial and Local government level
Expected outputs of the grant	– 6 745 electronic books made accessible – 120 libraries accessing Mpumalanga Library Information Management System – 3 libraries monitored for completion in 3 years – 3 New libraries established per year with 100% completion – 6 municipal library maintained – 1 existing facility upgrade with 100% completion – 39 libraries offering services to the blind
Actual outputs achieved	– 6 745 electronic books made accessible – 120 libraries accessing Mpumalanga Library Information Management System – 1 library monitored for completion in 3 years – 3 New libraries established – 1 municipal libraries maintained – 1 existing facility upgrade completed – 39 libraries offering services to the blind
Amount per amended DORA	– R 178 409
Amount received (R'000)	– R 178 409
Reasons if amount as per DORA was not received	– None
Amount spent by the entity (R'000)	– R 178 409
Reasons for the funds unspent by the entity	– None
Reasons for deviations on performance	– 2 libraries monitored for completion in 3 years not achieved due to contractors experiencing financial constraints – 5 libraries maintenance not achieved due to late appointment by the implementing agent and financial constraints by the contractor on site.
Measures taken to improve performance	– Engaged the DPWRT to fasttrack the construction of the 2 libraries to cover lost time and also for the maintenance of the 5 libraries. All projects were revised to be completed in the next financial year
Monitoring mechanism by the receiving Department	– Implementing projects according to the approved business plan – Submit monthly, quarterly and annual reports – Conduct site visits where all library projects are implemented and make follow ups with the implementing agent where there are challenges

Conditional Grant Mass Participation:

Department who transferred the grant	– National Department of Sports, Arts and Culture
Purpose of the grant	– To facilitate sport and recreation participation and empowerment in partnership with relevant stakeholders
Expected outputs of the grant	– 8 000 learners participated in School Sport sub programme. – 315 schools, hubs and clubs provided with equipment and / or attire as per established norms and standards – 27 local leagues activities supported, – 300 Athletes supported by the sport academies
Actual outputs achieved	– 4 268 learner participated in School Sport sub programme. – 315 schools, hubs and clubs provided with equipment and / or attire as per established norms and standards – 27 local leagues activities supported, – 300 Athletes supported by the sport academies
Amount per amended DORA (R'000)	– R 56 060
Amount received (R'000)	– R 56 060
Reasons if amount as per DORA was not received	– None
Amount spent by the Department (R'000)	– R 53 251
Reasons for the funds unspent by the entity (R'000)	– Some of the Sport coordinators resigned
Reasons for deviations on performance	– The target of 8 000 learners participated in School Sport sub programme was not achieved due to the reviewal of school sport roll out format by the National Department Sport Arts and Culture – roll out format by the National Department Sport Arts and Culture
Measures taken to improve performance	– School sport will be implemented through the revised plan by National Sport, Arts and culture.
Monitoring mechanism by the receiving Department	– Implementing projects according to the approved business plan – Submit monthly, quarterly and annual reports

7. DONOR FUNDS

7.1. Donor Funds Received

- None

8. CAPITAL INVESTMENT

8.1. Capital investment, maintenance and asset management plan

- Progress made on implementing the capital, investment and asset management plan.
- 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)
- Infrastructure projects that are currently in progress (list projects) and when are they expected to be completed,

Nr	Name of Project	Revised / Completion Date
a)	HATC – bulk services provision	31 March 2026
b)	Multi-purpose Arena at Mbombela Stadium	31 March 2027
c)	Mmametlake Public Library	31 March 2026
d)	Warburton Public Library	31 March 2026
e)	Louville Public Library	31 March 2026

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

➤ None

- Progress made on the maintenance of infrastructure

One (1) of six (6) municipal libraries maintenance were completed as planned

a) Leroro Public Library

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

There is one (1) material developments since the six (6) libraries were planned to be provided with maintenance in the current financial year (2024/25). A roll over will be applied for Embalenhle, Mkhondo, Botleng, Rietkuil and White River.

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

Classification	Sold for Cash	Asset lost non recoverable	Asset destroyed/ scrapped	Asset donated/ transferred	Total
Motor Transport		-	706	-	706
Computer Hardw & Sys		121	2,742	2,410	5,273
Office Furniture & Equip		-	132	3,565	3,697
Other Machinery & Equip		11	179	652	843
Closing balance		132	3,759	6,627	10,519

- Physical asset verification were conducted at all Department's workstations with active assets.
- The department's capital assets are in good condition.
- The Department procured assets for donating to Municipalities in support of service delivery and these assets are fairly new, hence they are 100% good condition.
- Major maintenance projects that have been undertaken during the period under review

b) Simile Public Library was upgraded.

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

b) Library facilities – the Department has a ten (10) year infrastructure plan. According to the plan the Department has a capacity to maintain an average of five (5) libraries per annum against the total of one hundred and twenty (120) public libraries. Due to unforeseen circumstance the Department managed to maintain only one library in the period under review. This is a combination of new libraries built starting from 2006 when the conditional grant started and those that were inherited before 1994. The majority of libraries inherited are in dire state that ultimately make the backlog to be huge. However, the Department has

made remarkable progress since the beginning of this initiative.

c) Cultural Villages and Museums – the Department ensures that there is an allocation for the maintenance of these facilities every year. In consideration of limited resources the maintenance is being implemented in phases. In the year under review for one (1) museum facilities was maintained (Barberton Fernlea Museum).

Infrastructure projects	2023/24			2023/24		
	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	71 173	68 512		64 908	41 137	23 771
Existing infrastructure assets	7 000	7 868	(868)	11 500	12 520	(1 020)
- Upgrades and additions	3 000	5 658	(2 658)	7 500	4 574	2 926
- Rehabilitation, renovations and refurbishments						
- Maintenance and repairs	4 000	2 210	1 790	4 000	7 946	(3 946)
Infrastructure transfer						
- Current	4 556	4 004	552	7 000	9 697	(2 697)
- Capital	74 173	74 170	(2 762)	72 408	45 711	26 697
Total	78 729	78 174	(2 210)	79 408	55 408	24 000



IKHAMANGA
Building

PART C GOVERNANCE

1. INTRODUCTION

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

2. RISK MANAGEMENT

The Department reviewed the Enterprise Risk Management Strategy and Framework, Risk Management Policy, Risk Management Committee Charter and Risk Management Implementation Plan. Risk Management Committee made recommendations for approval by the Accounting Officer.

Departmental Strategic Risk assessment has been done and an operational Risk Assessment was finalized. Risk Management Workshops were conducted at Head Office and in the three (3) Regions. Management identified, assessed and rated the Strategic risks of the Department. The Strategic Risk registers and Operational Risk register were compiled and approved.

Three (3) Risk Management Committee meetings were convened during the 2024/25 financial year. The Committee reviewed the effectiveness of the Department's risk management systems, practices and procedures, and provided recommendations for improvement thereof.

3. FRAUD AND CORRUPTION

The Fraud Prevention Plan of the Department was implemented. The following aspects were covered: Training and awareness, staff screening and vetting, fraud disclosure and reporting of fraud. The purpose of the plan is to list and discuss several fraud prevention initiatives considered by the Department to actively prevent fraud and determine the security competence of employees. The intention is to create a fraud free environment and to empower its employees to assist in the active fight against fraud and corruption.

The Department's Fraud Prevention Policy and Response Plan outlines all internal and external fraud and corruption reporting mechanisms and assures employees protection regarding confidential disclosures, in terms of the Protected Disclosure Act 26 of 2000. The Department also conducted Ethics questionnaires for Senior and Middle Managers.

In terms of reporting of fraud, the Department utilises the National Anti-corruption Hotline. All stakeholders and beneficiaries are encouraged to utilise the National hotline to report cases.

4. MINIMISING CONFLICT OF INTEREST

In terms of the Financial Disclosure Framework set forth by the Department of Public Service and Administration (DPSA) all Senior Management Service (SMS) members must disclose their financial interests by the 30th of April every year. During the year under review, 100% of SMS members complied and

submitted the information to the Public Service Commission before the deadlines.

With regards to Supply Chain and Human Resources Management recruitment processes, committee members are required to complete declaration of interest and secrecy forms prior the committee sittings.

5. CODE OF CONDUCT

The Public Service Code of Conduct is implemented in the Department. Awareness programmes are conducted to all staff relating to behaviour and ethics in a workplace. These awareness initiatives are conducted as and when the need arise to ensure the message is understood and practised by employees. In case an employee breaches the rule, the employer follows the disciplinary code route to address the unethical behaviour/conduct and applies the principle of discipline at all times. The Department always strive to have a disciplined and harmonious workforce.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The Department is in a process of instituting the health and safety unit. The unit will be responsible to ensure that the Department comply with Occupational Health and Safety Act 85 of 1993. The Department's initiative to address Injury on Duty (IOD) cases through Human Resource Management under HR Administration is a commendable interim measure in the absence of an Occupational Health and Safety (OHS) Representative. However, it's crucial to ensure that this approach aligns with the requirements of the Occupational Health and Safety Act (OHSA) No. 85 of 1993 and the Compensation for Occupational Injuries and Diseases Act (COIDA) No. 130 of 1993.

7. PORTFOLIO COMMITTEES

The Portfolio Committee continuously provide an oversight responsibility to the Departments performance on service delivery. The following meeting (s) were held in the year under review:

a. Tabling of Annual Performance Plan 2024/25

25 July 2024 - Tabling of the Annual Performance Plan 2024/25		
No	Resolution	Progress
1	Speed up the filling of vacant positions as specially at senior management level, mitigate other potential risk and work towards the attainment of a clean Audit Outcome.	The Department note the recommendation of the Committee and has since re-advertised the three (3) SMS positions of Chief Finance Officer (CFO) General Manager: Library and Archives and General Manager: Cultural Affairs in adherence with DPSA circular 20 of 2024 The closing date for application was 30 August 2024. Currently, the Department is busy with internal processes that will lead to interview of selected candidates. The Department is ramping up its internal controls and systems so that it does not regress on in key areas previously audited by AGSA. In addition the Department is strengthening its internal control and systems for the payment of service providers within 30 days that is key towards the attainment of a clean audit outcome
2	Fast track the roll over application from Provincial Treasury to cash back the accruals and implement a cost curtailment plan to ensure that all planned objectives are achieved.	The Department note the recommendation of the Committee and the roll over application for KwaMhlanga Public Library has been provisionally approved by the Provincial Treasury. In addition the cost curtailment policy has been reviewed to ensure that all planned objectives are achieved and its adherence is monitored continuously.
3	Implement the invoice tracking system to ensure that payments are made within thirty (30) days, monitor the compliance register and implement updates on newly passed legislation.	The Department note the recommendation of the Committee and the invoice tracking system is implemented, invoices are monitored to ensure payments are made within 30 days. The Department will continue monitoring the invoice compliance register.
4	Lobby and advocate for an increased budget to elevate the status and advance the usage of IsiNdebele and Siswati noting that the budget allocation had been significantly reduced in the previous two (02) conservative years	The Department note the recommendation of the Committee. The request for additional budget for advancement of indigenous languages (IsiNdebele and Siswati) was submitted as one of the budget pressures to the Provincial Treasury and no financial assistance was provided. The Department will continue to submit application in the upcoming Provincial Treasury budget request window period.
5	In collaboration with the National Department of Arts and Culture(DAC) fast track the signing of the White paper contribute to the preservation of marginalised heritage, increase and improve use and knowledge of south Africa's languages to achieve diversity. Progress report must be provided to the committee on quarterly basis.	The Department note the recommendation of the Committee and it has since confirmed with National Department of Sport, Arts and Culture that the White paper on Arts, Culture and Heritage was approved by cabinet.

25 July 2024 - Tabling of the Annual Performance Plan 2024/25

No	Resolution	Progress
6	Fast track the completion of Ethandukukhanya and Newton public libraries and provide a close up report to the committee by the end of the second quarter of the current financial year.	The Department note the recommendation of the Committee and it has systems in place that ensure that all projects are implemented timeously and according to the allocated budget and in collaboration with the Department of Public Works, Roads and Transport. • Ethandukukhanya 78% completion - The project was delayed due to the poor performance of the contractor. Sessioned contractor is currently busy on site to finish the remaining works. The revised completion date is November 2024. • Newtown 97% completion – Community disruption further delaying progress on site, demanding to work on site. The revised completion date is October 2024.
7	Design a plan and allocate a budget to assist Municipalities in the province in archiving council documents for preservation, source extra funds for the maintenance of the Archive building. The Offices of the Traditional Councils should also be considered for archiving the history of all the Traditional leaders.	The Department is responsible for archive related matters in all Government institutions such as Municipalities, Provincial Departments and State-owned entities. All need equal support with budget to assist them with proper records management for clean governance. The Traditional Councils as public bodies will be consulted through Cooperative Governance and Traditional Affairs (CoGTA) to fully support them and including them in the number of entities supported. Additional budget will be requested to hire adequate personnel, modernise records management systems including maintenance of the Archives building
8	Benchmark with the national Department of Arts and Culture (DAC) to explore the establishment of a district Museum in Emalahleni to preserve the rich history of the coal belt, the transition to renewable energy and provide a progress report to the committee on quarterly basis.	The Department note the recommendation of the Committee and it will explore the establishment of a district Museum in Emalahleni to preserve the rich history of the coal belt and the transition to renewable energy.
9	Mitigate the challenges experienced, Fast track the completion of the 7MI Reservoir, bulk water pipeline and implement the bulk civil work engineering services for the High Altitude Training Centre (HATC). Other options for investment should be explored to fast track the completion of the project. A progress report on the HATC, the cultural Hub and the Mpumalanga Arena must be provided to the committee on a quarterly basis.	The Department note the recommendation of the Committee and the three mega infrastructure projects are as follows: • High Altitude Training Centre (HATC). The challenge experienced with the MHATC were attended when the contractor was ceded to a new contractor and to date there is huge improvement on the construction of the project as the status stand at 65.69% as end of August 2024. • Cultural Hub. The PPP process is still on hold since pre-requisite for application of Treasury Approval (TA IIA) approval and launching of the Request For Proposal (RFP) to the market. The Department is expected to confirm the R608 million budget provision for Theatre, the Incubator Hub and bulk infrastructure services. This is the budget that the Department does not have and the process to request budget from Provincial Treasury is in progress. • Mpumalanga Arena - The detailed design has progressed to Tender stage and the drawings and documentation required to call for tenders has been completed.

28 November 2024 - Tabling of the Annual Report 2023/24

No	Resolution	Progress
1.	Strengthen the monitoring system of the Audit Action Plan paying more attention to all the identified areas and strengthening controls to address the one (01) matter of emphasis as identified by the Auditor General.	The Department is monitoring the Audit Action Plan and invoices on a weekly basis through the invoice tracking system, progress is at 92% as at 31 January 2025.
2.	Finalize the appointments taking into consideration the Resolution of the Portfolio Committee of appointing women candidates, to address gender equity at Senior Management Level and provide a progress report to the committee by the end of the current financial year.	Amongst the three (03) Senior Management positions, the Department managed to fill only two (02) Chief Director's positions namely: Library, Archives & Records Management and Cultural Affairs.
3.	Strengthen the overall internal control systems by monitoring the invoice tracking system on a monthly basis, exercise care that the review of the VAT on goods and services is apportioned as per the quotation, purchase order and the invoice and also pay attention during the review process on the classification of the transaction as (by the MCS requirement).	The department is ensuring that VAT is correctly apportioned as per the quotation, purchase order and invoices.
4.	Ensure that transfers to public corporations and private enterprises are made on time and in line with the allocated budget to avoid overspending.	The Department is monitoring transfer and subsidies and will be made as per the Annual Performance Plan and the allocated budget.
5.	In collaboration with the implementing closely monitor the building of the library projects to gain lost time and provide a progress report to the committee by the end of the current financial year.	The Department effectively monitor the progress of capital projects through scheduled monthly progress and technical meetings with the Implementing Agent, the Contractor and the Community Liaison Officer (CLO). The cession contractor for Ethandukukhanya project has significantly progressed and the project is currently at 98% complete. It is envisaged that the practical completion will be achieved by March 2025. KwaMhlanga and Newtown Libraries were successfully 100% completed.
6.	Provide progress with regard to the outcomes on the request for attainment of the Approval (TAII) with the Provincial Treasury to the Committee by the end of the fourth quarter in the current financial year.	The Department has written to the Provincial Management Committee requesting for authorization of a new mandate for the Cultural Hub project as well as support for government contribution for the theatre, incubator hub and bulk infrastructure services total R 608.1 Million Department is still waiting for the response.
7.	Provide progress on the rollover request of R3 300 000.00 from programme 3 and put measures in place to ensure that the allocated budget is spent within the allocated period, to avoid requests for rollovers	The Department was granted approval for the roll-over for KwaMhlanga library capital project. The allocation assisted to successfully complete and officially hand over the project to Thembisile Hani Local Municipality on the 30 th August 2024.
8.	Fast track the attainment of the National Treasury Approval (TAII) and the launching of the request for Proposals (RFP) to the market, implement the project and provide a progress report to the committee on a quarterly basis.	The Department has written to the Provincial Management Committee requesting for authorization of a new mandate for the Cultural Hub project as well as support for government contribution for the theatre, incubator hub and bulk infrastructure services total R 608.1 Million Department is still waiting for the response
9.	Use the cost estimates and guidelines to draft a detailed scope of work, reprioritize the assessment of the Heritage Sites and provide a progress report to the Committee on quarterly basis.	The Department is currently not having adequate financial resources to implement the project and as a result the project is put on hold until financial resources are made available.

28 November 2024 - Tabling of the Annual Report 2023/24

No	Resolution	Progress
10.	Put measures in place to ensure compliance and make sure that the allocated budget is spent within the allocated time to avoid underspending.	The Department working together with the Implementing Agent has measures in place to ensure compliance through scheduled monthly progress and technical meetings. The Department continuously fast track the timeous appointment of contractors and attend to challenges on site to avoid undesirable under expenditure and delayed completion of capital projects. In addition, the Department continuously monitor the projects and has managed to achieve the following milestones: • KwaMhlanga is 100% complete • Newtown is 100% complete • Simile upgrade is 100% complete • Ethandukukhanya is 98% complete
11	Fast track the appointment of the Transactional Advisor, ensure that contractors comply with the requirements and ensure that the project is delivered on time within the allocated budget.	The Department can confirm that the Transactional Advisor was appointed to ensure that the project is delivered on time within the allocated budget. To date the Transaction Advisory assignments is to compile a comprehensive feasibility study ,obtain Treasury Approval I and based on feasibility study outcome, a PPP procurement can be considered.

8. SCOPA RESOLUTIONS

The role of the Standing Committee on Public Accounts is to exercise oversight over Provincial Government to ensure accountable utilization of resources, prudent financial management and to make recommendations to the Legislature. This role is complemented by the Auditor-General, whose mandate is to conduct audits of Provincial state Departments, and to submit reports to the Legislature as per the requirements of the Public Audit Act, 2004 (Act No. 25 of 2004) and the Constitution of RSA.

RESOLUTION NO.	DETAILS	RESPONSE BY THE DEPARTMENT	RESOLVED (YES/NO)
SUBJECT: 5. IMPLEMENTATION OF 2023/24 AUDIT ACTION PLAN			
i)	Strengthen the overall internal control systems by monitoring the invoice tracking system on a monthly basis.	The Department is monitoring invoices on a weekly basis through the invoice tracking system, progress is at 92% as at 31 January 2025.	YES
ii)	Through the In Year Monitoring (IYM) system monitor expenditure, quarterly Programme meetings to evaluate action plans developed to curb over or under expenditure.	The Department is monitoring expenditure quarterly. Programme meetings are conducted monthly to evaluate the action plans developed to curb over or under expenditure.	YES
(iii)	Exercise care that the review of the VAT on goods and services is apportioned as per the quotation, purchase order and the invoice and also pay attention during the review process on the classification of the transaction (by the MCS requirement).	The Department is ensuring that VAT is correctly apportioned as per the quotation, purchase order and invoices.	YES

RESOLUTION NO.	DETAILS	RESPONSE BY THE DEPARTMENT	RESOLVED (YES/NO)
(iv)	Liase with the Provincial Treasury on upcoming awards to ensure that bidder list is captured within the stipulated time.	The Department liaised with Provincial Treasury concerning upcoming awards to ensure that bidder list is captured within the stipulated time. The bidder list for CSR/104/2024 was captured on e-Tender Portal within 10 working days of the closing date.	YES
(v)	Report incidences on consequence management in line with the Prevention and Combating of Corruption Activities (PRECCA) Act 12 of 2004.	The Department did not receive any incidences in relation to fraud and corruption.	YES
(vi)	Develop and implement a plan to ensure progress on ICT projects that are implemented, report progress on the ITC projects quarterly and closely monitor the training of librarians.	The Department working closely with the contracted ICT service providers, adhere to the four (4) hours turn-around time for any challenges confronted on all ICT delivery services as stipulated in the signed Service Level Agreements. In addition, the training needs for librarians are attended to through ongoing scheduled trainings.	YES
SUBJECT: 5.1 AUDIT OUTCOMES			
(i)	Ensure that woman candidates fill the two critical posts to address gender parity at the Senior management level during the current budget year and put preventative control measures in place to prevent recurring findings on compliance matters.	On the three (3) SMS posts advertised, the Department has already appointed a Female candidate in the position of a Chief Director: Libraries, Archives and Records Management. The appointment of CFO post is still pending.	NO
5.3. EMPHASIS OF MATTERS IN THE 2023/24 BUDGET YEAR			
(i)	Together with the implementing agent (DPWRT) closely monitor the implementation of all capital projects in progress and provide a progress report to the Committee.	The Department effectively monitor the progress of capital projects through scheduled monthly progress and technical meetings with the Implementing Agent, the Contractor, Social Facilitator and the Community Liaison Officer (CLO). The Department registered the following progress on the three projects under construction: Mmamethlake – 55%, Louieville – 50% and Warburton – 25%. These are multi-year projects that are planned for completion in the 2025/26 FY.	YES
(ii)	Fast track the appointment of contractors, ensure that contractors comply with tax, mitigate community unrests, and ensure that the allocated budget is spent within the given time limits to avoid underspending.	The Department successfully fast tracked the appointments of all contractors for the projects under construction. In collaboration with the Implementing Agent, the Department of Public Works, Road & Transport encourages contractors to comply with SARS on tax issues. In addition, the Department working together with DPWRT, monitors projects through monthly progress meetings to ensure that allocated capital budget is accordingly spent.	YES

RESOLUTION NO.	DETAILS	RESPONSE BY THE DEPARTMENT	RESOLVED (YES/NO)
5.4. OTHER MATTERS			
(i)	In collaboration with the implementing Agent, closely monitor the progress on the implementation of capital projects to gain lost time and provide a progress report to the Committee.	The Department effectively monitor the progress of capital projects through scheduled monthly progress and technical meetings with the Implementing Agent, the Contractor and the Community Liaison Officer (CLO). The cession contractor for Ethandukukhanya project has significantly progressed and the project is currently at 98% complete. It is envisaged that the practical completion will be achieved by March 2025. The Department can confirm that it is working closely with both the Implementing Agent and the Department of DPWRT in ensuring that all capital projects are monitored accordingly. To date the performance of the 7ML Reservoir is at 88%, whilst the 3.5 ML WWT is at 18%.	YES
5.5. COMPLIANCE WITH LEGISLATION			
(i)	Ensure that invoices are closely monitored and paid within 30 days.	The Department is monitoring invoices on a weekly basis through the invoice tracking system, progress is at 92% as at 31 January 2025.	NO
(ii)	Enhance the invoice tracking system by initiating other strategies that will make the contractors or suppliers to submit the invoice (s) on time to avoid finding from the recurring.	The Department has initiated a process of calling service providers after work done to submit invoices as a strategy to mitigate the risk of the recurring findings.	YES
5.6. INTERNAL CONTROL DEFICIENCIES			
(i)	Ensure that vacancies in key management positions are filled by the end of the 2024/25 budget year and provide a detailed report addressing the gender issue at Senior Management level to the Committee once the process has been concluded.	The Department has in the Financial year 2024/25 advertised three (3) key management positions (Chief Director: Cultural Affairs, Chief Director: Libraries, Archives and Records Management lastly the Director: Chief Financial Officer). During December 2024, the Executive Council resolved to appoint only two Chief Directors being a female and male while the position of Chief Financial Officer was left pending. It is envisaged that the appointment of the Chief Financial Officer will contribute towards increasing of females at SMS level.	NO
5.7. PFMA COMPLIANCE			
(i)	Ensure that all the unauthorized expenditure procedures are followed before it is submitted to Provincial Treasury for their attention and provide proof indicating that a request for condonation has been made.	The Department followed all the unauthorised expenditure procedures including an investigation report and determination test report.	YES
(ii)	The Legislature would await the Provincial Treasury to table the request for condonation of the R32 644 000.00.	The Department submitted an unauthorised expenditure condonation request to Provincial Treasury.	

RESOLUTION NO.	DETAILS	RESPONSE BY THE DEPARTMENT	RESOLVED (YES/NO)
5.8. IRREGULAR EXPENDITURE			
(i)	Provide evidence indicating why the money could not be recouped from the Official and why the department concluded that there was no loss suffered.	The investigation for irregular revealed that the goods and services were delivered. Transactions of a similar nature are regularly reviewed to ensure compliance with the relevant prescripts.	NO
(ii)	Provide a report indicating all measures taken by the department to prove that the money could not be recouped before requesting condonement from the Provincial Treasury.	The Department concluded an investigation and a determination test for irregular expenditure.	YES
5.9. FRUITLESS AND WASTEFUL EXPENDITURE			
(i)	Provide a report indicating all the measures taken by the department to recoup the R1 711 000.00 Fruitless and Wasteful expenditure from the affected Official who resigned on the day of the disciplinary hearing before making a request to the Provincial Treasury for condonement.	The Department issued a letter of demand to the official who to date has not responded, however it is in the process of demanding the amount through court process.	YES
5.10. RISK MANAGEMENT			
(i)	Fast track the appointment of the assistant Director for Risk in the current budget year and provide a progress report to the Committee.	The Department has appointed an Assistant Director Risk Management.	YES
(ii)	Closely monitor the implementation of the approved risk assessment register and provide a report to the Committee.	The Department is closely monitoring risk assessment register.	YES
(iii)	Provide copies of all the Risk compliant documents to the committee (Risk Management Policy, Risk Management Strategy and Framework, Risk Management Charter ,Fraud Policies and Responses) to the Committee.	The Department has attached all risk management policies as requested.	YES
5.11. THE PLANS OF THE DEPARTMENT TOWARDS ATTAINING A CLEAN AUDIT OPINION			
(i)	Engage with the implementing Agent to submit invoices on time, encourage suppliers to update the central supplier database on Tax matters working towards the attainment of a clean Audit Opinion.	The Department has initiated a process of calling service providers after work is done to submit invoices as a strategy to mitigate the risk of the recurring findings.	NO

RESOLUTION NO.	DETAILS	RESPONSE BY THE DEPARTMENT	RESOLVED (YES/NO)
(ii)	The Executive Authority must ensure that the Accounting Officer takes disciplinary actions against management and all officials who violated the implementation of the PFMA and other prescripts; as well as those who failed to implement the SCOPA resolutions. In the event where the Accounting Officer fails to implement the resolutions, the Executive Authority should refer the matter to the Premier for disciplinary actions against the Accounting Officer.	The Department note the recommendation made by the Committee. The Accounting Officer will implement consequence management action against management and all officials who violated the implementation of the PFMA and other prescripts.	YES

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

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

10. INTERNAL CONTROL UNIT

Internal controls are any actions taken by Management, the Executive Authority and other parties to enhance risk management and increase the likelihood that established objectives and goals to be achieved. Management achieved this control by implementing an internal control system encompassing all the policies and procedures adopted by management to assist the Department in achieving its objectives.

The Department does not have an internal control unit, however, the shared Internal Audit function located within the Office of the Premier provides management with assurance on the adequacy and effectiveness of internal controls.

Based on the internal audit work performed for the Department, we can report that there has been a generally improvement in the system of internal control for the period under review.

Where weaknesses were identified, these were communicated to management, that committed and developed action plans to remedy the situation and strengthen the internal control environment. This commitment resulted in significant number of management action plans being successfully implemented.

11. INTERNAL AUDIT AND AUDIT COMMITTEES

11.1 Internal Audit

In accordance with the provisions of Section 38(1)(a)(ii) and 76(4)(e) of the PFMA read together with Treasury Regulation 3.2.2 issued in terms of the PFMA, the Office of the Premier established an Internal Audit function under the control and direction of the Audit Committee. Pursuant to a previously made determination, the Internal Audit function and the Audit Committee located within the Office is a shared service responsible for the following five cluster Departments:

- a) Office of the Premier;
- b) Department of Community Safety, Security and Liaison;
- c) Department of Co-operative Governance and Traditional Affairs;
- d) Department of Culture, Sport and Recreation; and
- e) Department of Human Settlements.

Internal auditing strengthens the organization's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

Internal auditing enhances the organization's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.

- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

Internal auditing is most effective when:

- It is performed by competent professionals in conformance with the Global Internal Audit Standards, which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the board.
- Internal auditors are free from undue influence and committed to making objective assessments.

In line with the definition of internal auditing as per the Institute of Internal Auditors, the primary mandate of the shared Internal Audit function is to provide an independent, objective assurance and advisory service designed to add value and improve the Office of the Premier's and the respective cluster departments' operations. It helps the Office and cluster departments accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

While the primary mandate and function of the shared Internal Audit function is to strengthen governance, risk management, and control processes, its effects extend beyond the Office of the Premier and the cluster departments as it contributes to the overall stability and sustainability by providing assurance on operational efficiency, reliability of reporting, compliance with laws and/or regulations, safeguarding of assets, and ethical culture. This, in turn, fosters public trust and confidence in the Office of the Premier, cluster departments and the broader systems of which it is a part.

In keeping with its primary mandate, the shared Internal Audit supports the Accounting Officer, being the Head of Department and his Executive Management team through evaluating and contributing to improving the effectiveness of risk management, control and governance processes. In addition, it also facilitates the functioning of the shared Audit Committee.

The shared Internal Audit function operated within an approved Internal Audit Charter and in accordance with the requirements of the PFMA, Treasury Regulations and the new Global Internal Audit set by the Institute of Internal Auditors. The internal audit charter set out the mandate, purpose, organizational positioning, reporting relationship, authority and responsibility, scope of work, types of services provided, and other specifications.

During the year under review, the organisational independence and reporting relationship was maintained, as the CAE was not responsible for managing any functions beyond the Internal Audit. The CAE reports administratively to the Accounting Officer, being the Director-General, and functionally to the shared Audit Committee for audit-related matters. Further, there have been no impairments of independence or objectivity of the shared internal audit function.

Treasury Regulation 3.2.6, requires that internal audit must be in accordance with the Standards. The shared Internal Audit function has accordingly adopted the new Global Internal Audit Standards, which came into effect on 9 January 2025. During the year under review, the CAE developed a Conformance/Readiness

Assessment & Implementation Catch-up Plan to ensure that the Internal Audit function is in conformance with and the operations of the shared Internal Audit function were aligned with the new standards. The said plan was presented and accordingly adopted by the Audit Committee.

In addition, Internal Audit developed a Quality Assurance Improvement Action Plan with a view to strengthen the weaknesses identified during the External Quality Assessment Review (EQAR) process, which was undertaken during the 2023/24 financial year. The results of the assessment revealed then that the Internal Audit has obtained a “Generally Conformance” status, which means that one or more discrepancies or gaps have been noted within the Internal Audit function, but the intent and purpose of the standards or principles was met. The shared Internal Audit function is implementing the Quality Assurance Improvement Plan. It is regularly reviewed; updated and progress made in addressing the weaknesses identified is reported on a regular quarterly basis to the Audit Committee.

Further, the shared Internal Audit function developed a rolling three-year Strategic Internal Audit Plan and an Annual Internal Audit Coverage/Operational Plan based on the results of the annual risk assessment. In consultation with Management, the Accounting Officer supported the internal audit plans and the Audit Committee subsequently approved the plans in March 2024.

The Annual Internal Audit Coverage/Operational Plan identified different audit engagements and the shared Internal Audit function fully executed the approved plans. The respective reports were issued to Management communicating identified control weaknesses, recommendations for improvement(s), and incorporated agreed management action plans to implement corrective action.

In addition, as required in terms of the PFMA and the approved Internal Audit Charter, the shared Internal Audit function communicated to Management all the identified control weaknesses and also reported and tabled such in the meetings of the Audit Committee to allow for effective monitoring and oversight. The following is the summary of the audit work done by the shared Internal Audit function during the year under review as per the approved plans:

a) Assurance services

- Regular monitoring and tracking of previously reported audit findings (AGSA & Internal Audit) to evaluate progress made by Management in implementing agreed Audit Action Plans.
- Follow-up audit reviews (AGSA and Internal Audit findings) to evaluate the effectiveness and improvements to the internal control environment;
- Review of the Departmental Mid-term Performance Information;
- Review of the Draft Annual Report inclusive of Annual Financial Statements for 2023/24 financial year;
- Review of Interim Financial Statements for the period ended 30 September 2024;
- Sport and Recreation;
- Supply Chain Management (Quotations);
- Asset Management;
- Contract Management;

- Transfer Payments;
- Risk Management;
- Follow-up on Performance Audit Findings;
- Follow-up on ICT Audit Findings; and
- ICT General and Application Controls Review.

b) Advisory & Consulting services

- Providing advisory and consulting services through routine activities including participating in Standing Management Committee meetings, and the provision of advice; as and when invited and required.

There were no direct restrictions, which were imposed upon the activities of the audit practitioners with regard to access to all functions, records, property, systems, and personnel as per the approved Internal Audit Charter

11.2 AUDIT COMMITTEE

The shared Audit Committee serves as an independent governance structure whose primary function is to provide an oversight over the Department’s financial reporting, risk management, control and governance processes. The shared Audit Committee assists the Accounting Officer in the effective execution of his responsibilities.

The Shared Audit Committee is constituted to ensure its independence and comprises of external non-official members (appointed from outside the Public Service). It operates in terms of a formally documented and approved terms of reference referred to as the Audit Committee Charter, which deals with matters such as its membership, authority and responsibilities. The said “terms of reference” is reviewed annually, and in accordance with the requirements set by the PFMA and its Treasury Regulations. Further, it has direct and unobstructed lines of communication to the Accounting Officer, Senior Management, the Provincial Treasury, Shared Internal Audit Function and AGSA.

Attendance of Audit Committee meetings by the Audit Committee Members

As per the approved Audit Committee Terms of Reference (Audit Committee Charter), the Shared Audit Committee shall meet at least four times a year, with authority to convene additional meetings as deemed necessary.

The Head of Department and Executive Management were always represented in the meetings. The AGSA was always invited to attend the meetings of the shared Audit Committee, thus ensuring that meetings are as effective and transparent as possible.

The Audit Committee meetings held were attended as follows:

Name	Qualifications	Professional Affiliation	Appointment: Term of Office		No of meetings attended	Has the Ac Member declared private and business interest in every meeting? (Yes/No)	Is the AC Member an employee of an organ of State? (Yes/No)	No of other ACs that the Member served on during the reporting period (wether in the public sector or not)	No of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc., whether in this or any other institution(s)
			Start Date	End Date					
Ms. TH Mbatha Chairperson	Master's Degree in Business Leadership (UNISA) BCompt. Honours Accounting (UNISA) BComm Accounting (UNISA) CA(SA)	SAICA IODSA	01/07/2021	31/10/2025	06	Yes	Yes	1	-
Mr. M Sebeelo	B-Tech Internal Auditing (UNISA) Nat Diploma Internal Auditing (TUT) Advance Programme Project Management (UNISA)	IRMSA	01/07/2021	31/10/2025	07	Yes	No	-	-

Name	Qualifications	Professional Affiliation	Appointment: Term of Office		No of meetings attended	Has the Ac Member declared private and business interest in every meeting? (Yes/No)	Is the AC Member an employee of an organ of State? (Yes/No)	No of other ACs that the Member served on during the reporting period (wether in the public sector or not)	No of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc., whether in this or any other institution(s)
			Start Date	End Date					
Dr. C Motau	BComm (VISTA) Higher Diploma in Computer Auditing (WITS) Certificate in Executive Leadership (Regenesys Business School) Certificate in Human Resource Management (Regenesys Business School) Certificate in Digital Transformation Strategy Master's Degree Business Leadership (UNISA) Master's Degree in Information Technology (UP) Doctorate in Computer Science	ISACA IRMSA CBCI	01/07/2021	31/10/2025	07	Yes	No	3	4

Name	Qualifications	Professional Affiliation	Appointment: Term of Office		No of meetings attended	Has the Ac Member declared private and business interest in every meeting? (Yes/No)	Is the AC Member an employee of an organ of State? (Yes/No)	No of other ACs that the Member served on during the reporting period (wether in the public sector or not)	No of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc., whether in this or any other institution(s)
			Start Date	End Date					
Mr. HK Masango	Master's Degree in Public Management (Regenesys) Postgraduate Diploma in Public Management (Regenesys) Bachelor Degree in Commerce (STADIO) Certificate in Public Management (Regenesys) Certificate Programme in Management Development for Municipal Finance (Univ. Witwatersrand Business School)	ILBM	01/11/2021	31/10/2025	07	Yes	No	-	-

Name	Qualifications	Professional Affiliation	Appointment: Term of Office		No of meetings attended	Has the Ac Member declared private and business interest in every meeting? (Yes/No)	Is the AC Member an employee of an organ of State? (Yes/No)	No of other ACs that the Member served on during the reporting period (wether in the public sector or not)	No of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc., whether in this or any other institution(s)
			Start Date	End Date					
Ms. SS Tshitlho	BTech - Internal Auditing (Cape Peninsula Univ) National Diploma - Internal Auditing (Cape Peninsula University) Certificate in Fraud & Forensic Investigation Audit (UNISA) Financial Management Certificate (Cape College)	IIA	01/11/2021	31/10/2025	07	Yes	Yes	-	-

12. AUDIT COMMITTEE REPORT

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

Part 1: Audit Committee Responsibility

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

The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its

The Audit Committee meetings held were attended as follows:

Name	Qualifications	Is the AC Member an employee of an organ of State? (Yes / No)	Number of ordinary meetings attended	Number of special meetings attended
Ms. TH Mbatha CA(SA) Chairperson	Master's Degree in Business Leadership (UNISA) BCompt. Honours Accounting (UNISA) BComm Accounting (UNISA) CA(SA)	No	03	03
Mr. M Sebeelo	B-Tech Internal Auditing (UNISA) Nat Diploma Internal Auditing (TUT) Advance Programme Project Management (UNISA)	No	04	03
Dr. C Motau	BComm (VISTA) Higher Diploma in Computer Auditing (WITS) Certificate in Executive Leadership (Regenesys Business School) Certificate in Human Resource Management (Regenesys Business School) Certificate in Digital Transformation Strategy Master's Degree Business Leadership (UNISA) Master's Degree in Information Technology (UP) Doctorate Technologiae Computer Science (TUT)	No	04	03
Mr. HK Masango	Master's Degree in Public Management (Regenesys) Postgraduate Diploma in Public Management (Regenesys) Bachelor Degree in Commerce (STADIO) Certificate in Public Management (Regenesys) Certificate Programme in Management Development for Municipal Finance (Univ. Witwatersrand Business School)	No	04	03

responsibilities as contained therein, except that we have not reviewed the changes in accounting policies as these changes are as per the National Treasury instruction.

Part 2: Audit Committee Composition and Meeting Attendance

The shared Audit Committee consists of five (5) members. The committee is properly constituted, with a balanced representation of independent members with a diverse and appropriate mix of qualifications, skills, and experience. The committee convened seven (7) times during the year with four (4) being ordinary meetings and the remainder special meetings.

Name	Qualifications	Is the AC Member an employee of an organ of State? (Yes / No)	Number of ordinary meetings attended	Number of special meetings attended
Ms. SS Tshitlho	BTech - Internal Auditing (Cape Peninsula Univ) National Diploma - Internal Auditing (Cape Peninsula University) Certificate in Fraud & Forensic Investigation Audit (UNISA) Financial Management Certificate (Cape College)	Yes	04	03

Part 3: Audit Committee Focus Areas

The effectiveness of internal control systems

In line with the PFMA, Internal Audit assures the Audit Committee and Management that the internal controls are appropriate and effective. This is achieved by evaluating internal controls to determine their effectiveness and efficiency and developing recommendations for enhancement or improvement. The Accounting Officer is responsible for implementing such recommendations per Treasury Regulation 3.1.12.

From the various reports of the shared service Internal Auditors and the AGSA it was noted that matters were reported indicating deficiencies in the system of internal controls in areas pertaining to the preparation and review of annual financial statements; financial record keeping; budget management resulting in material underspending and compromising service delivery initiatives; payment of service providers within the regulated prescribed timelines; supply chain management processes; reporting on pre-determined objectives; human resource practices, including but not limited to vacancies in critical positions which impacted negatively on supervisory controls; ICT environment and overall compliance with laws and regulations.

The work performed by Internal Audit throughout the year was monitored and reviewed by the Audit Committee.

Our analysis of audit reports and engagement with the Office shows that the system on internal controls for the period under review was partially adequate and consequently not entirely effective.

Based on our interaction with the Department, we conclude that the Department does not have an adequate and effective action plan management system to address Internal Audit and AGSA findings.

Effectiveness of the Internal Audit Function

The Audit Committee is reasonably satisfied that the Internal Audit function operated effectively and had addressed the risks pertinent to the Department in its audits during the year under review.

The Audit Committee has regularly enquired and reviewed the work performed by the Internal Audit function

and has seen an improvement in the quality of the internal audit reports; the actions initiated by the Internal Audit function to bring the reported weaknesses to the attention of Senior Management and the process of ensuring action to address such deficiencies. However, there is still room for improvement in areas such:

- as flexibility of the planning process to adapt to emerging risks and changing risk profile of the Department;
- the timing and execution of internal audit engagements;
- influence and persuasion by Internal Audit of Management to effect the necessary changes; and
- improvement of the maturity of governance, risk management and internal control systems.

The Audit Committee notes the decision of the Office of the Premier to decentralise the shared internal audit function and transfer the function to the respective cluster department. The decision is in line with the Office of the Premier's efforts to align its organizational structure with the DPSA approved generic functional organizational structure for Offices of the Premier. In addition, the Audit Committee further noted with concern that some positions within the Internal Audit function remained vacant even after the resolution by the EXCO to lift the moratorium on filling of vacant positions.

The Audit Committee further appreciates the support provided by the Chief Audit Executive and his team by assisting the Committee in discharging its responsibilities.

Activities of the Internal Audit Function

The following Internal Audit work was completed during the year under review:

- Regular monitoring and tracking of previously reported audit findings (AGSA & Internal Audit) to evaluate progress made by Management in implementing agreed Audit Action Plans.
- Follow-up audit reviews (AGSA and Internal Audit findings) to evaluate the effectiveness and improvements to the internal control environment;
- Review of the Departmental Mid-term Performance Information;
- Review of the Draft Annual Report inclusive of Annual Financial Statements for 2023/24 financial year;
- Review of Interim Financial Statements for the period ended 30 September 2024;

- Sport and Recreation;
- Supply Chain Management (Quotations);
- Asset Management;
- Contract Management;
- Transfer Payments;
- Risk Management;
- Follow-up on Performance Audit Findings;
- Follow-up on ICT Audit Findings; and
- ICT General and Application Controls Review.

Effectiveness of Risk Management:

The Audit Committee is also responsible for the oversight of risk management. The Risk Management Committee reports to the Audit Committee quarterly on the governance and management of risk. Based on the Audit Committee quarterly reviews of the reports from the Risk Management Committee, it can be concluded that there is room for improvement in the Department's processes and systems relating to fraud prevention and risk management.

Adequacy, Reliability, and Accuracy of Financial and Performance Information

The Audit Committee has reviewed the draft Annual Financial Statements prepared by the Department and has advised the Accounting Officer to ensure that all the review notes and comments of the Internal Audit and the Audit Committee are fully addressed prior to submission of the Annual Financial Statements to the AGSA.

Subsequently the material misstatements identified during the external audit process were also reviewed when the management report of the AGSA was discussed with the Audit Committee.

The Audit Committee has reviewed the draft Annual Report prepared by the Office and has advised the Accounting Officer to ensure that all the Internal Audit and Audit Committee's review notes and comments are fully addressed before submission of the Annual Report to the AGSA.

The Audit Committee has discussed the external audit outcomes on the reporting on predetermined objectives to be included in the Annual Report with the AGSA and the Accounting Officer.

Accounting and Auditing concerns identified as a result of Internal and External Audits

We have reviewed the Department's Implementation Plan for audit issues raised in the previous year and we are not entirely satisfied that all the matters have been adequately resolved.

The Audit Committee is unaware of any unresolved issues with respect to the current audit.

The Audit Committee concurs and accepts the conclusions of the AGSA on the Annual Financial Statements and is of the opinion that the audited Annual Financial Statements be accepted and read together with the report of the AGSA.

Compliance with Legal and Regulatory Provisions

Throughout the year under review, the Audit Committee has remained concerned with the status of compliance with all applicable laws and regulations. The Committee however, appreciates that the Department has established the Compliance Management unit to deal with all compliance issues and further noted that the Compliance Matrix has been developed to monitor the compliance issues in the Department, even though it had not been fully implemented yet.

Quality of In-Year Management and Monthly Quarterly Report

The Department has confirmed that they have reported to the Treasury as the PFMA requires.

Combined Assurance

While the Department has not formally adopted a Combined Assurance Plan, however, the Committee adopted and followed the principles of Combined Assurance in executing its responsibilities. The Committee received various levels of assurance from all the respective internal and external assurance providers.

Evaluation of Annual Financial Statements

The Audit Committee has reviewed the draft Annual Financial Statements prepared by the Department and has advised the Accounting Officer to ensure that all the review notes and comments of the Internal Audit and the Audit Committee are fully addressed prior to submission of the Annual Financial Statements to the AGSA.

Subsequently the material misstatements identified during the external audit process were also reviewed when the management report of the AGSA was discussed with the Audit Committee.

External Audit

We have reviewed the Department's Implementation Plan for audit issues raised in the previous year and we are not entirely satisfied that all the matters have been adequately resolved.

The Audit Committee is unaware of any unresolved issues with respect to the current audit.

Auditor-General's Report

The Audit Committee concurs and accepts the conclusions of the AGSA on the Annual Financial Statements and is of the opinion that the audited Annual Financial Statements be accepted and read together with the report of the AGSA.

Conclusion

The Audit Committee strongly recommends that the Department ensure adequate and effective implementation and frequent monitoring of the Audit Action Plans for internal and external audits to achieve a clean administration.

The Audit Committee wishes to thank the Executive Authority, the Accounting Officer and Management, Internal Audit and AGSA for their tireless efforts, commitment and support throughout the year.

Signed on behalf of the Audit Committee by:



Ms. TH/Modina
Chairperson of the Audit Committee
Office of the Premier of Mpumalanga

Date: 31 July 2025



13. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Response Yes / No	Discussion (include a discussion on your response and indicate what measures have been taken to comply)
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	
Developing and implementing a preferential procurement policy?	Yes	The Department has an approved preferential procurement policy. All procurement were done through Black Economic Empowerment companies
Determining qualification criteria for the sale of state-owned enterprises?	No	
Developing criteria for entering into partnerships with the private sector?	No	
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	



PART D HUMAN RESOURCE MANAGEMENT

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 acknowledges that effective management of the human resource capital is the cornerstone of efficient service delivery. This continued to drive the Department to strive for effective Human Resource Management.

The Department is continuing to create job opportunities, in the 2024/25 Financial Year Three (3) SMS positions were advertised with only two (2) positions filled namely: Chief Director: Cultural Affairs and Chief Director: Records, Archives and Library Services. The position of a Chief Financial Officer is currently being re-advertised. Whereas Twenty Nine (29) Level 1-12 positions were appointed, however these appointments do not address the staff shortage on critical positions.

In line with the 7th Administration's directive, the Department is reviewing its organizational structure to align reporting lines, functions, and compliance with generic structures. This review aims to ensure synergy between human resource objectives and the department's strategic goals, considering the impact of decreasing fiscal resources. The Department's efforts reflect a commitment to addressing staffing challenges, promoting diversity and inclusion, and enhancing performance management. However, achieving the set Employment Equity targets remains a significant challenge, necessitating continued focus and strategic planning.

The Department has Eight (8) SMS members comprising of two (2) women representation and six (6) Males. This represents 25% percent of women at Senior Management Level. Ten (10) persons living with Disabilities form part of the departmental staff compliment, this represents 2,29% of the total staff compliment. In relation to the Employment Equity, planned targets, the department lacks far behind in the appointment of women and the people living with disabilities.

The Department recruited and placed 25 graduate interns and 16 TVET Learners in 2024-26 internship intake. The Youth and Development programmes have assisted in terms of building capacity and addressing the challenge of youth unemployment in the Province. To accede to the call, the Department created jobs and permanently appointed seven (7) contract workers, these were previously appointed as Interns(2), EPWP(1) and sport coordinators(4).

Performance Management and Development System is managed effectively by adhering to the Mpumalanga Provincial PMDS Policy as well as DPSA Directives. Four Hundred and Twenty Nine (429) employees including Members of Senior Management have entered into Performance Agreements, furthermore Mid-term & Annual assessments for both officials on salary level 1 -12 and SMS level were concluded within the stipulated time frame. All officials qualifying for 1.5% pay progression for 2023/24 Financial Year were paid as per the Incentive Policy Framework.

The Department continues to instill discipline in the workforce and sound labour relations management further ensure promotion of labour peace amongst the employer and employees and amongst the employees themselves. During this financial year, the Department recorded 3 misconduct cases with no Harassment reports, this implies that there is a huge improvement on Labour Relation matters, awareness on Code of Conduct are yielding good results in the Department.

The Employee Health and Wellness unit is making a huge impact to the staff wellbeing although there is little progress. The unit's programmes cuts across all the age groups as they also differ with their health and mental state. This purpose of this unit is to give support and information as well as encourage employees to get the appropriate professional help. They are also beneficial to the incapacitated intending to physically and mentally recuperate them towards coming back to perform their duties effectively.

3. HUMAN RESOURCES OVERSIGHT STATISTICS

3.1 Personnel related expenditure

The following tables summarise 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 2024 and 31 March 2025

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	126 158	75 177	0	0	59.60	561
Cultural Affairs	145 016	45 288	0	0	31.20	237
Library & Archive Services	228 279	96 086	0	0	42.10	445
Sports & Recreation	135 808	26 992	0	0	19.90	346
Total as on Financial Systems (BAS)	635 261	243 543	0	0	38.30	393

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

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)	3 416	1.30	26	131 385
Skilled (level 3-5)	21 779	8.40	70	311 129
Highly skilled production (levels 6-8)	131 139	50.60	266	493 004
Highly skilled supervision (levels 9-12)	56 700	21.90	62	914 516
05 Senior management (Levels >= 13)	14 093	5.40	7	2 013 286
Contract (Levels 1-2)	210	0.10	1	210 000
Contract (Levels 3-5)	1 481	0.60	10	148 100
Contract (Levels 6-8)	7 768	3	73	106 411
Contract (Levels 9-12)	5 259	2	5	1 051 800
Contract (Levels >= 13)	3 407	1.30	2	1 703 500
Abnormal Appointment	3 366	1.30	96.98	34 708
Total	248 618	95.90	618.98	401 658

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

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Administration	59 309	72.40	1 802	2.20	2 089	2.60	3 777	4.60
Cultural Aff.	32 520	67	493	1	1 571	3.20	3 205	6.60
Lib & Archive	76 913	77.40	271	0.30	3 715	3.70	6 944	7
Sports & Recreation	21 057	71.60	1 132	3.80	602	2	1 164	4
Total	189 799	73.20	3 698	1.40	7 976	3.10	15 091	5.80

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

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (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
Lower skilled (Levels 1-2)	2 325	68	10	0.30	280	8.20	518	15.20
Skilled (Levels 3-5)	15 657	71.70	200	0.90	1 478	6.80	2 542	11.60
Highly skilled production (Levels 6-8)	100 587	74.10	2 455	1.80	4 741	3.50	9 736	7.20
Highly skilled supervision (Levels 9-12)	45 964	76.10	915	1.50	992	1.60	2 185	3.60
Senior management (Levels >= 13)	8 523	57.30	0	0	321	2.20	66	0.40
Contract (Levels 1-2)	176	83.80	0	0	7	3.30	3	1.40
Contract (Levels 3-5)	1 297	87	42	2.80	9	0.60	12	0.80
Contract (Levels 6-8)	7 613	93.90	12	0.10	20	0.20	14	0.20
Contract (Levels 9-12)	4 744	81.40	64	1.10	0	0	0	0
Contract (Levels >= 13)	2 913	76.20	0	0	128	3.30	14	0.40
Abnormal Appointment	0	0	0	0	0	0	0	0
TOTAL	189 799	73.20	3 698	1.40	7 976	3.10	15 091	5.80

3.1 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 2025

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
PR1:Administration Permanent	178	134	24.70	29
PR2: Cultural Aff Permanent	134	94	29.90	4
PR3: Lib & Archive Permanent	241	216	10.40	0
PR4:Sports & Recreation Permanent	102	78	23.50	50
TOTAL	655	522	20.30	83

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

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower Skilled (Levels 1-2), Permanent	31	26	16.10	0
Skilled (Levels 3-5), Permanent	123	70	43.10	0
Highly Skilled Production (Levels 6-8), Permanent	310	266	14.20	3
Highly Skilled Supervision (Levels 9-12), Permanent	87	62	28.70	1
Senior Management (Levels >= 13), Permanent	13	7	46.20	0
Contract (Levels 1-2), Permanent	1	1	0	0
Contract (Levels 3-5), Permanent	10	10	0	6
Contract (Levels 6-8), Permanent	73	73	0	73
Contract (Levels 9-12), Permanent	5	5	0	0
Contract (Levels >= 13), Permanent	2	2	0	0
TOTAL	655	522	20.30	83

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

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy rate	Number of employees additional to the establishment
Administration Clerks, Permanent	1	0	100	0
Administration Officer, Permanent	2	2	0	0
Administrative Related, Permanent	24	16	33.3	1
Archivists Curators And Related Professionals, Permanent	38	28	26.3	1
Auxiliary And Related Workers, Permanent	8	7	12.5	0
Building And Other Property Caretakers, Permanent	38	25	34.2	0
Bus And Heavy Vehicle Drivers, Permanent	2	2	0	0
Chief Financial Officer, Permanent	1	0	100	0
Cleaners In Offices Workshops Hospitals Etc., Permanent	38	34	10.5	0
Client Inform Clerks(Switchb Receipt Inform Clerks), Permanent	3	1	66.7	0
Communication And Information Related, Permanent	33	26	21.2	0
Craft & Related Workers Not Elsewhere Classified, Permanent	4	4	0	0
Elementary Workers Not Elsewhere Classified, Permanent	3	1	66.7	0
Farm Hands And Labourers, Permanent	1	1	0	0
Finance And Economics Related, Permanent	12	7	41.7	0
Financial Accountant, Permanent	1	0	100	0
Financial And Related Professionals, Permanent	16	15	6.3	0
Garden Worker, Permanent	4	3	25	0
General Legal Administration & Rel. Professionals, Permanent	1	1	0	0
Groundskeeper, Permanent	1	0	100	0
Heritage Practitioner/ Advisor, Permanent	1	1	0	0

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy rate	Number of employees additional to the establishment
Household And Laundry Workers, Permanent	4	4	0	0
Human Resources & Organisat Developm & Relate Prof, Permanent	7	5	28.6	0
Human Resources Clerks, Permanent	5	3	40	0
Human Resources Related, Permanent	3	2	33.3	0
Language Practitioners Interpreters & Other Commun, Permanent	3	2	33.3	0
Legal Related, Permanent	1	1	0	0
Librarian, Permanent	1	1	0	0
Librarians And Related Professionals, Permanent	81	73	9.9	0
Library Assistant, Permanent	1	1	0	0
Library Mail And Related Clerks, Permanent	86	76	11.6	0
Light Vehicle Driver, Permanent	1	1	0	0
Light Vehicle Drivers, Permanent	2	2	0	0
Managers Not Elsewhere Classified, Permanent	1	1	0	0
Messengers Porters And Deliverers, Permanent	1	0	100	0
Midd.Manager:Human Resource & Organisa.Devel.Rela, Permanent	1	0	100	0
Middle Manager: Administrative Related, Permanent	3	2	33.3	0
Middle Manager:Communication & Information Related, Permanent	3	3	0	0
Motor Vehicle Drivers, Permanent	3	2	33.3	0
Office Cleaner, Permanent	13	10	23.1	0
Other Administrat & Related Clerks And Organisers, Permanent	49	40	18.4	2
Other Administrative Policy And Related Officers, Permanent	4	3	25	0
Other Clerical Support Workers, Permanent	32	30	6.3	29

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy rate	Number of employees additional to the establishment
Other Information Technology Personnel., Permanent	5	5	0	0
Other Middle Manager, Permanent	2	1	50	0
Other Occupations, Permanent	2	1	50	0
Personal Assistant, Permanent	1	1	0	0
Professionals Not Elsewhere Classified., Permanent	6	6	0	0
Registry And Mailing Clerk, Permanent	2	1	50	0
Secretaries & Other Keyboard Operating Clerks, Permanent	11	6	45.5	0
Secretary (General), Permanent	1	1	0	0
Senior Managers, Permanent	11	7	36.4	0
Social Sciences Related, Permanent	1	1	0	0
Sports Development Officer, Permanent	4	2	50	0
Sports Official, Permanent	63	50	20.6	50
Supply Chain Practitioner, Permanent	1	0	100	0
Trade Labourers, Permanent	7	4	42.9	0
Translator, Permanent	1	0	100	0
TOTAL	655	522	20.30	83

Notes

- The CORE classification, as prescribed by the DPSA, should be used for completion of this table.
- Critical occupations are defined as occupations or sub-categories within an occupation –
 - in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
 - for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
 - where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and

(d) In respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees.

3.3 Filling of SMS Posts

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

Table 3.3.1 SMS post information as on 31 March 2025

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	0	0	0	0	0
Salary Level 16	1	1	100%	0	0
Salary Level 15	1	1	100%	0	0
Salary Level 14	2	2	100%	0	0
Salary Level 13	7	5	71.43%	2	28.57%
Total	11	11	81.82%	2	28.57%

Table 3.3.2 SMS post information as on 30 September 2024

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	0	0	0	0	0
Salary Level 16	1	1	100%	0	0
Salary Level 15	1	1	100%	0	0
Salary Level 14	2	0	0	2	100%
Salary Level 13	7	6	85.71%	1	14.29%
Total	11	8	72.73%	3	100%

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

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	0	0	0
Salary Level 16	0	0	0
Salary Level 15	0	0	0
Salary Level 14	0	0	0
Salary Level 13	0	0	0
Total	0	0	0

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

Reasons for vacancies not advertised within six months
Delays in the Office of the Premier Job Evaluation and Organisational Design. To provide job evaluation results prior to advertisement.
Reasons for vacancies not filled within twelve months
The amended Public Service Regulation (1 Nov 2023) requires that vacancies be filled within 8 months. All advertised vacancies were filled within 8 months.

Notes

- In terms of the Public Service Regulations Chapter 1, Part VII C.1A.3, departments must indicate good cause or reason for not having complied with the filling of SMS posts within the prescribed timeframes.

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

Reasons for vacancies not advertised within six months
Failure by the department not to advertise within 6 months was not by the wish of the Head of Department (HOD) but of the delay by the Office of Premier OD and JE unit.
Reasons for vacancies not filled within six months
All vacancies were filled within the prescribed period.

Notes

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

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 2024 and 31 March 2025

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1-2)	31	0	0	0	0	0	0
Skilled (Levels 3-5)	123	0	0	0	0	0	0
Highly Skilled Production (Levels 6-8)	310	0	0	0	0	0	0
Highly Skilled Supervision (Levels 9-12)	87	0	0	0	0	0	0
Senior Management Service Band A	9	0	0	0	0	0	0
Senior Management Service Band B	2	0	0	0	0	0	0
Senior Management Service Band D	2	0	0	0	0	0	0
Contract (Levels 1-2)	1	0	0	0	0	0	0
Contract (Levels 3-5)	10	0	0	0	0	0	0
12 Contract (Levels 6-8)	73	0	0	0	0	0	0
Contract (Levels 9-12)	5	0	0	0	0	0	0
Contract Band A	1	0	0	0	0	0	0
Contract Band C	1	0	0	0	0	0	0
Total	655	0	0	0	0	0	0

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

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

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

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

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

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Undefined	0	0	0	0
Total number of employees whose salaries exceeded the level determined by job evaluation				0
Percentage of total employed				0

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

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

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

Notes

- If there were no cases where the salary levels were higher than those determined by job evaluation, keep the heading and replace the table with the following:

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

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

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

Salary band	Number of employees at beginning of period-1 April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower Skilled (Levels 1-2) Permanent	15	11	0	0
Skilled (Levels 3-5) Permanent	79	0	2	2.50
Highly Skilled Production (Levels 6-8) Permanent	264	3	5	1.90
Highly Skilled Supervision (Levels 9-12) Permanent	64	0	3	4.70
Senior Management Service Band A Permanent	5	0	0	0
Senior Management Service Band B Permanent	0	1	0	0
Senior Management Service Band D Permanent	1	2	2	200
Contract (Levels 1-2) Permanent	1	3	2	200
Contract (Levels 3-5) Permanent	1	13	6	600
Contract (Levels 6-8) Permanent	60	25	12	20
Contract (Levels 9-12) Permanent	4	8	7	175
Contract Band A Permanent	1	2	2	200
Contract Band C Permanent	1	0	0	0
TOTAL	496	68	41	8.30

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

Critical occupation	Number of employees at beginning of period-April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administration Clerks Permanent	0	0	1	0
Administrative Related Permanent	22	0	0	0
Archivists Curators and Related Professionals Permanent	34	0	0	0
Auxiliary and Related Workers Permanent	8	0	0	0
Building and other Property Caretakers Permanent	26	0	1	3.80
Bus and Heavy Vehicle Drivers Permanent	3	0	0	0
Cleaners in Offices Workshops Hospitals Etc. Permanent	42	0	0	0
Client Inform Clerks(Switchb Recept Inform Clerks) Permanent	1	0	0	0
Communication and Information Related Permanent	29	0	0	0
Craft & Related Workers not Elsewhere Classified Permanent	0	5	0	0
Elementary Workers not Elsewhere Classified Permanent	0	1	0	0
Farm Hands and Labourers Permanent	1	0	0	0
Finance and Economics Related Permanent	7	0	0	0
Financial Accountant Permanent	0	0	1	0
Financial and Related Professionals Permanent	16	0	0	0
Food Trade Assistant Permanent	0	0	1	0
Garden Worker Permanent	0	0	1	0
General Legal Administration & Rel. Professionals Permanent	1	0	0	0
Groundskeeper Permanent	0	3	0	0
Household and Laundry Workers Permanent	4	0	0	0
Human Resources & Organisat Developm & Relate Prof Permanent	5	0	0	0
Human Resources Clerks Permanent	3	0	0	0
Human Resources Related Permanent	2	0	0	0

Critical occupation	Number of employees at beginning of period-April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Language Practitioners Interpreters & other Commun Permanent	2	0	0	0
Legal Related Permanent	1	0	0	0
Librarian Permanent	0	1	0	0
Librarians and Related Professionals Permanent	75	0	1	1.30
Library Mail and Related Clerks Permanent	77	0	0	0
Library Manager Permanent	0	1	0	0
Light Vehicle Driver Permanent	0	2	2	0
Light Vehicle Drivers Permanent	2	0	0	0
Managers not Elsewhere Classified Permanent	0	2	2	0
Midd.Manager:Human Resource & Organisa.Devel.Rela Permanent	0	0	1	0
Middle Manager: Administrative Related Permanent	0	0	2	0
Middle Manager:Communication & Information Related Permanent	0	6	5	0
Motor Vehicle Drivers Permanent	2	0	0	0
Office Cleaner Permanent	0	7	3	0
Other Administrat & Related Clerks and Organisers Permanent	104	0	8	7.70
Other Administrative Policy and Related Officers Permanent	3	0	0	0
Other Clerical Support Workers Permanent	0	31	2	0
Other Information Technology Personnel. Permanent	5	0	0	0
Other Occupations Permanent	1	2	2	200
Personal Assistant Permanent	0	2	2	0
Professionals not Elsewhere Classified. Permanent	0	1	0	0
Receptionist (General) Permanent	0	0	1	0
Registry and Mailing Clerk Permanent	0	1	2	0
Secretaries & other Keyboard Operating Clerks Permanent	8	0	0	0

Critical occupation	Number of employees at beginning of period-April 2024	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Secretary (General) Permanent	0	2	1	0
Senior Managers Permanent	7	0	0	0
Social Sciences Related Permanent	1	0	0	0
Sports Development Officer Permanent	0	0	1	0
Supply Chain Practitioner Permanent	0	1	1	0
Trade Labourers Permanent	4	0	0	0
TOTAL	496	68	41	8.30

Notes

- The CORE classification, as prescribed by the DPSA, should be used for completion of this table.
- Critical occupations are defined as occupations or sub-categories within an occupation –
 - in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
 - for which persons require advanced knowledge in a specified subject area or science or learning field and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
 - where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
 - In respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees.

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

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

Termination Type	Number	% of Total Resignations
01 Death, Permanent	1	2.40
02 Resignation, Permanent	5	12.20
03 Expiry of contract, Permanent	27	65.90
06 Discharged due to ill health, Permanent	1	2.40
09 Retirement, Permanent	7	17.10
TOTAL	41	100

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

Occupation	Employees 1 April 2024	Promotions To Another Salary Level	Salary Level Promotions As A % Of Employees By Occupation	Progressions To Another Notch Within A Salary Level	Notch Progression As A % Of Employees By Occupation
Administration Clerks	0	0	0	6	0
Administration Officer	0	0	0	7	0
Administrative Related	22	0	0	0	0
Applications Programmer	0	0	0	1	0
Archivist	0	0	0	2	0
Archivists Curators And Related Professionals	34	0	0	0	0
Arts/Culture Manager	0	1	0	0	0
Auxiliary And Related Workers	8	0	0	0	0
Building And Other Property Caretakers	26	0	0	0	0
Bus And Heavy Vehicle Drivers	3	0	0	0	0
Bus Driver	0	0	0	3	0
Cleaners In Offices Workshops Hospitals Etc.	42	0	0	0	0
Client Inform Clerks(Switchb Recept Inform Clerks)	1	0	0	0	0
Communication And Information Related	29	0	0	0	0
Elementary Workers Not Elsewhere Classified	0	0	0	3	0
Farm Hands And Labourers	1	0	0	0	0
Finance And Economics Related	7	0	0	0	0
Financial Accountant	0	0	0	4	0
Financial And Related Professionals	16	0	0	0	0
Gallery Or Museum Curator	0	0	0	2	0
Gallery Or Museum Technician	0	0	0	2	0

Occupation	Employees 1 April 2024	Promotions To Another Salary Level	Salary Level Promotions As A % Of Employees By Occupation	Progressions To Another Notch Within A Salary Level	Notch Progression As A % Of Employees By Occupation
Garden Worker	0	0	0	12	0
General Legal Administration & Rel. Professionals	1	0	0	0	0
Graphic Designer	0	0	0	1	0
Heritage Practitioner/ Advisor	0	0	0	2	0
Household And Laundry Workers	4	0	0	0	0
Human Resource Practitioner	0	0	0	4	0
Human Resources & Organisat Developm & Relate Prof	5	0	0	0	0
Human Resources Clerks	3	0	0	0	0
Human Resources Related	2	0	0	0	0
Ict Security Specialist	0	0	0	1	0
Industrial/ Labour Relations Officer	0	0	0	1	0
Information Technology & Systems Manager	0	0	0	1	0
Interpreter	0	0	0	1	0
Kitchen Hand	0	0	0	2	0
Language Practitioners Interpreters & Other Commun	2	0	0	0	0
Legal Related	1	0	0	0	0
Librarian	0	0	0	67	0
Librarians And Related Professionals	75	0	0	0	0
Library Assistant	0	1	0	64	0
Library Mail And Related Clerks	77	0	0	0	0
Light Vehicle Driver	0	0	0	3	0
Light Vehicle Drivers	2	0	0	0	0

Occupation	Employees 1 April 2024	Promotions To Another Salary Level	Salary Level Promotions As A % Of Employees By Occupation	Progressions To Another Notch Within A Salary Level	Notch Progression As A % Of Employees By Occupation
Midd.Manager:Human Resource & Organisa.Devel.Rela	0	0	0	2	0
Middle Manager: Administrative Related	0	2	0	13	0
Middle Manager: Finance And Economics Related	0	0	0	4	0
Middle Manager: Legal Related	0	0	0	2	0
Middle Manager:Communication & Information Related	0	1	0	21	0
Motor Vehicle Drivers	2	0	0	0	0
Office Cleaner	0	0	0	25	0
Other Administrat & Related Clerks And Organisers	104	0	0	0	0
Other Administrative Policy And Related Officers	3	0	0	0	0
Other Clerical Support Workers	0	1	0	0	0
Other Information Technology Personnel.	5	0	0	0	0
Other Middle Manager	0	0	0	4	0
Other Occupations	1	0	0	0	0
Professionals Not Elsewhere Classified.	0	0	0	12	0
Registry And Mailing Clerk	0	0	0	5	0
Secretaries & Other Keyboard Operating Clerks	8	0	0	0	0
Secretary (General)	0	0	0	5	0
Senior Managers	7	0	0	0	0
Social Sciences Related	1	0	0	0	0
Social Worker	0	0	0	1	0
Sports Development Officer	0	0	0	7	0
Supply Chain Practitioner	0	1	0	5	0

Occupation	Employees 1 April 2024	Promotions To Another Salary Level	Salary Level Promotions As A % Of Employees By Occupation	Progressions To Another Notch Within A Salary Level	Notch Progression As A % Of Employees By Occupation
Switchboard Operator	0	0	0	2	0
Systems Administrator	0	0	0	4	0
Trade Labourers	4	0	0	0	0
TOTAL	496	7	1.40	301	60.70

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

Salary Band	Employees 1 April 2024	Promotions to another salary level	Salary 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), Permanent	15	0	0	5	33.30
Skilled (Levels 3-5), Permanent	79	0	0	52	65.80
Highly Skilled Production (Levels 6-8), Permanent	264	3	1.10	193	73.10
Highly Skilled Supervision (Levels 9-12), Permanent	64	3	4.70	50	78.10
Senior Management (Levels >= 13), Permanent	6	1	16.70	0	0
Contract (Levels 1-2), Permanent	1	0	0	0	0
Contract (Levels 3-5), Permanent	1	0	0	0	0
Contract (Levels 6-8), Permanent	60	0	0	0	0
Contract (Levels 9-12), Permanent	4	0	0	1	25
Contract (Levels >= 13), Permanent	2	0	0	0	0
TOTAL	496	7	1.40	301	60.70

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 2025

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Officials And Managers	2	0	1	0	1	0	0	0	4
Professionals	5	0	0	0	7	0	0	0	12
Technicians And Associate Professionals	0	0	0	0	1	0	0	0	1
Clerks	18	0	0	0	32	0	0	0	50
Clerical Support Workers	56	0	0	0	61	2	0	2	121
Elementary	39	0	0	0	46	0	0	0	85
Managers	34	0	0	1	32	0	0	0	67
Plant & Machine Operators & Assemblers	7	0	0	0	0	0	0	0	7
Professionals	41	0	0	0	77	0	0	1	119
Skill Agri Fores Fish Craft Related Trades Workers	5	0	0	0	3	0	0	0	8
Technicians & Associate Technical Occupations	20	0	0	0	26	0	0	2	48
TOTAL	227	0	1	1	286	2	0	5	522
Employees with disabilities	5	0	0	0	4	1	0	1	11

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management, Permanent	0	0	0	0	1	0	0	0	1
Senior Management, Permanent	3	0	1	0	2	0	0	0	6
Professionally qualified and experienced specialists and mid-management, Permanent	28	0	0	1	32	0	0	1	62
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	115	0	0	0	147	1	0	3	266
Semi-skilled and discretionary decision making, Permanent	31	0	0	0	37	1	0	1	70
Unskilled and defined decision making, Permanent	14	0	0	0	12	0	0	0	26
Contract (Top Management), Permanent	1	0	0	0	0	0	0	0	1
Contract (Senior Management), Permanent	1	0	0	0	0	0	0	0	1
Contract (Professionally Qualified), Permanent	4	0	0	0	1	0	0	0	5
Contract (Skilled Technical), Permanent	25	0	0	0	48	0	0	0	73
Contract (Semi-Skilled), Permanent	4	0	0	0	6	0	0	0	10
Contract (Unskilled), Permanent	1	0	0	0	0	0	0	0	1
TOTAL	227	0	1	1	286	2	0	5	522

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management, Permanent	1	0	0	0	1	0	0	0	2
Senior Management, Permanent	0	0	0	0	1	0	0	0	1
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	1	0	0	0	2	0	0	0	3
Unskilled and defined decision making, Permanent	6	0	0	0	5	0	0	0	11

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Contract (Senior Management), Permanent	2	0	0	0	0	0	0	0	2
Contract (Professionally qualified), Permanent	6	0	0	0	2	0	0	0	8
Contract (Skilled technical), Permanent	7	0	0	0	18	0	0	0	25
Contract (Semi-skilled), Permanent	5	0	0	0	8	0	0	0	13
Contract (Unskilled), Permanent	1	0	0	0	2	0	0	0	3
TOTAL	29	0	0	0	39	0	0	0	68
Employees with disabilities	0	0	0	0	1	0	0	0	1

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Senior Management, Permanent	1	0	0	0	0	0	0	0	1
Professionally qualified and experienced specialists and mid-management, Permanent	25	0	0	1	26	0	0	1	53
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	81	0	0	0	114	0	0	1	196
Semi-skilled and discretionary decision making, Permanent	20	0	0	0	30	1	0	1	52
Unskilled and defined decision making, Permanent	1	0	0	0	4	0	0	0	5
Contract (Professionally qualified), Permanent	1	0	0	0	0	0	0	0	1
TOTAL	129	0	0	1	174	1	0	3	308
Employees with disabilities	3	0	0	0	3	1	0	1	8

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management, Permanent	1	0	0	0	1	0	0	0	2
Professionally qualified and experienced specialists and mid-management, Permanent	2	0	0	0	1	0	0	0	3
Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent	1	0	0	0	4	0	0	0	5
Semi-skilled and discretionary decision making, Permanent	1	0	0	0	1	0	0	0	2
Contract (Senior Management), Permanent	2	0	0	0	0	0	0	0	2
Contract (Professionally qualified), Permanent	4	0	0	0	3	0	0	0	7
Contract (Skilled technical), Permanent	5	0	0	0	7	0	0	0	12
Contract (Semi-skilled), Permanent	1	0	0	0	5	0	0	0	6
Contract (Unskilled), Permanent	0	0	0	0	2	0	0	0	2
TOTAL	17	0	0	0	24	0	0	0	41
Employees with Disabilities	0	0	0	0	0	0	0	0	0

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

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Undefined	0	0	0	0	0	0	0	0	0
Undefined	0	0	0	0	0	0	0	0	0

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

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	5	0	1	0	1	0	0	0	7
Professionals	77	0	0	1	116	0	0	1	195
Technicians and associate professionals	20	0	0	0	27	0	0	2	49
Clerks	74	0	0	0	93	2	0	2	171
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	5	0	0	0	3	0	0	0	8
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	7	0	0	0	0	0	0	0	7
Elementary occupations	39	0	0	0	46	0	0	0	85
Total	227	0	1	1	286	2	0	5	522
Employees with disabilities	5	0	0	0	4	1	0	1	11

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 2025

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	0	0	0	0
Salary Level 16	1	1	1	100
Salary Level 15	1	1	1	100
Salary Level 14	2	2	2	100
Salary Level 13	7	6	6	85.71%
Total	11	10	10	91

Notes

- In the event of a National or Provincial election occurring within the first three months of a financial year all members of the SMS must conclude and sign their performance agreements for that financial year within three months following the month in which the elections took place. For example if elections took place in April, the reporting date in the heading of the table above should change to 31 July 20ZZ.

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2025

Reasons
None

Notes

- The reporting date in the heading of this table should be aligned with that of Table 3.7.1.

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 March 2025

Reasons
None

Notes

- The reporting date in the heading of this table should be aligned with that of Table 3.7.1.

3.7 Performance Rewards

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

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

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African	0	0	0	0	0
Male	0	222	0	0	0
Female	0	282	0	0	0
Asian	0	0	0	0	0
Male	0	1	0	0	0
Female	0	0	0	0	0
Coloured	0	0	0	0	0
Male	0	0	0	0	0
Female	0	1	0	0	0
White	0	0	0	0	0
Male	0	1	0	0	0
Female	0	4	0	0	0
Employees with a disability	0	11	0	0	0
Total	0	522	0	0	0

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	0	26	0	0	0	0
Skilled (Levels 3-5)	0	70	0	0	0	0
Highly Skilled Production (Levels 6-8)	0	266	0	0	0	0
Highly Skilled Supervision (Levels 9-12)	0	62	0	0	0	0
Contract (Levels 1-2)	0	1	0	0	0	0
Contract (Levels 3-5)	0	10	0	0	0	0
Contract (Levels 6-8)	0	73	0	0	0	0
Contract (Levels 9-12)	0	5	0	0	0	0
TOTAL	0	513	0	0	0	0

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2024 and 31 March 2025

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Administration Officer	0	2	0	0	0
Administrative Related	0	16	0	0	0
Archivists Curators and Related Professionals	0	28	0	0	0
Auxiliary and Related Workers	0	7	0	0	0
Building and other Property Caretakers	0	25	0	0	0
Bus and Heavy Vehicle Drivers	0	2	0	0	0
Cleaners In Offices Workshops Hospitals Etc.	0	34	0	0	0
Client Inform Clerks(Switchb Recept Inform 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
Communication and Information Related	0	26	0	0	0
Craft & Related Workers not Elsewhere Classified	0	4	0	0	0
Elementary Workers not Elsewhere Classified	0	1	0	0	0
Farm Hands and Labourers	0	1	0	0	0
Finance and Economics Related	0	7	0	0	0
Financial and Related Professionals	0	15	0	0	0
Garden Worker	0	3	0	0	0
General Legal Administration & Rel. Professionals	0	1	0	0	0
Heritage Practitioner/ Advisor	0	1	0	0	0
Household and Laundry Workers	0	4	0	0	0
Human Resources & Organisat Developm & Relate Prof	0	5	0	0	0
Human Resources Clerks	0	3	0	0	0
Human Resources Related	0	2	0	0	0
Language Practitioners Interpreters & other Commun	0	2	0	0	0
Legal Related	0	1	0	0	0
Librarian	0	1	0	0	0
Librarians and Related Professionals	0	73	0	0	0
Library Assistant	0	1	0	0	0
Library Mail and Related Clerks	0	76	0	0	0
Light Vehicle Driver	0	1	0	0	0
Light Vehicle Drivers	0	2	0	0	0
Managers not Elsewhere Classified	0	1	0	0	0
Middle Manager: Administrative Related	0	2	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
Middle Manager:Communication & Information Related	0	3	0	0	0
Motor Vehicle Drivers	0	2	0	0	0
Office Cleaner	0	10	0	0	0
Other Administrat & Related Clerks And Organisers	0	40	0	0	0
Other Administrative Policy And Related Officers	0	3	0	0	0
Other Clerical Support Workers	0	30	0	0	0
Other Information Technology Personnel.	0	5	0	0	0
Other Middle Manager	0	1	0	0	0
Other Occupations	0	1	0	0	0
Personal Assistant	0	1	0	0	0
Professionals not Elsewhere Classified.	0	6	0	0	0
Registry and Mailing Clerk	0	1	0	0	0
Secretaries & other Keyboard Operating Clerks	0	6	0	0	0
Secretary (General)	0	1	0	0	0
Senior Managers	0	7	0	0	0
Social Sciences Related	0	1	0	0	0
Sports Development Officer	0	2	0	0	0
Sports Official	0	50	0	0	0
Total	0	522	0	0	0
Trade Labourers	0	4	0	0	0

Notes

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

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

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

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	0	5	0	0	0	0
Band B	0	2	0	0	0	0
Band C	0	1	0	0	0	0
Band D	0	1	0	0	0	0
Total	0	9	0	0	0	0

3.9 Foreign Workers

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

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

Salary band	01 April 2024		31 March 2025		Change	
	Number	% of total	Number	% of total	Number	% Change
Highly skilled production (Levels 6-8)	0	0	0	0	0	0
Skilled (Levels 3-5)	0	0	1	100	1	100
TOTAL	0	0	1	100	1	100

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

Major occupation	01 April 20YY		31 March 20ZZ		Change	
	Number	% of total	Number	% of total	Number	% Change
Skilled (Levels 3-5)	0	0	1	100	1	100
Professionals and managers	0	0	0	0	0	0
TOTAL	0	0	1	100	1	100

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 2024 to 31 December 2024

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)
Contract (Levels 3-5)	5	100	3	1.20	2	1
Contract (Levels 6-8)	41	100	10	4	4	16
Highly skilled production (Levels 6-8)	1 020	99.70	136	54.60	8	1 875
Highly skilled supervision (Levels 9-12)	232	97.80	35	14.10	7	726
Lower skilled (Levels 1-2)	77	100	11	4.40	7	53
Senior management (Levels 13-16)	5	100	2	0.80	3	26
Skilled (Levels 3-5)	388	100	52	20.90	7	378
TOTAL	1 768	99.50	249	100	7	3 076

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

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 production (Levels 6-8)	22	100	1	25	22	35
Highly skilled supervision (Levels 9-12)	40	100	1	25	40	151
Skilled (Levels 3-5)	69	7.20	2	50	35	62
TOTAL	131	51.10	4	100	33	248

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 2024 to 31 December 2024

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Contract (Levels 3-5)	58	10	6
Contract (Levels 6-8)	648	14	47
Contract (Levels 9-12)	21	21	1
Highly skilled production (Levels 6-8)	6 110	24	257
Highly skilled supervision (Levels 9-12)	1 462	24	60
Lower skilled (Levels 1-2)	328	23	14
Senior management (Levels 13-16)	102	20	5
Skilled (Levels 3-5)	1 933	24	82
TOTAL	10 662	23	472

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

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2025
Contract (Levels 1-2)	0	0	0	0
Contract (Levels 13-16)	0	0	0	6
Contract (Levels 3-5)	0	0	0	0
Contract (Levels 6-8)	0	0	0	0
Contract (Levels 9-12)	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	54
Highly skilled supervision (Levels 9-12)	0	0	0	88
Lower skilled (Levels 1-2)	0	0	0	0
Senior management (Levels 13-16)	0	0	0	75
Skilled (Levels 3-5)	1	1	1	40
TOTAL	1	1	1	64

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 2024 and 31 March 2025

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Annual - Gratuity: Death/Retirement/Medical Retirement(Work	1 182	35	33 771
Capped - Gratuity: Death/Retirement/Medical Retirement Work	787	4	196 750
TOTAL	1 969	39	
Leave Payouts (Actual) Allowance Codes - 0060, 0168,0625, 0422, 0567, 0698, 0699, 0701	1 969	35	

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
There is no unit or employees categorised as high risk in the Department all employees are treated as equally at risk for contracting HIV/AIDS at any given time	- Educational programmes are conducted; - Voluntary testing and screening for HIV/AIDS services are provided and; - Condoms are distributed in the workplace.

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

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.		x	
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	x		Only one staff member in the unit of Employee Health and Wellness responsible for the entire Department.
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	x		- The EHW section implement and co-ordinate the Employee Health and Wellness Strategic Framework for the public servants; - We promote and encourage healthy life style. - We advocate for the wellbeing of employees in the department; - We render psychosocial/ therapeutic services to the employees and their immediate family members and; - We provide pro- active and reactive programmes and services to the employees.

Question	Yes	No	Details, if yes
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	x	x	• EHW committee exist. Committee Members: • MC Vilakazi (Chairperson) • S Msimango (Deputy Chairperson) • ZE Thabethe (Secretary) • ZH Mkhabela (Deputy Secretary) • SP Mokoena • N Khumalo • PN Mkhathswa • JA Motonsi (Nehawu) • SS Mshayisa • FN Mahlangu • TE Nkosi
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	x		Policies are reviewed annually
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	x		• HIV/AIDS Awareness programme and workshops; • Circulation of HIV/AIDS pamphlets; and • HIV/AIDS information wall boards.
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	x		• During wellness sports day; • During workshops and; • Results are retrieve GEMS annual report.

Question	Yes	No	Details, if yes
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	x		- Number of HIV/AIDS programmes; - Number of Health and productivity management conducted; - Number of wellness programmes conducted; - Number of one on one sessions conducted; and - Number of bereavement supported.

3.12 Labour Relations

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

Subject matter	Date
None	None
None	None

Notes

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

Total number of Collective agreements	None
---------------------------------------	------

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

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

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	0	0
Verbal warning	0	0
Written warning	2	50%
Final written warning	1	25%
Suspended without pay	1	25%
Fine	0	0

Demotion	0	0
Dismissal	0	0
Not guilty	0	0
Case withdrawn	0	0
Total	4	100%

Notes

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

Total number of Disciplinary hearings finalised	1
--	----------

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

Type of misconduct	Number	% of total
Improper, disgraceful and unacceptable behaviour	1	33.33
Coming to work under the influence of alcohol	1	33.33
Damaging state property (Government vehicle)	1	33.33
Total	3	100

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

Grievances	Number	% of Total
Number of grievances resolved	0	0
Number of grievances not resolved	0	0
Total number of grievances lodged	None	None

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

Disputes	Number	% of Total
Number of disputes upheld	0	0
Number of disputes dismissed	1	50%
Number of disputes outstanding	1	50%
Total number of disputes lodged	2	100%

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

Total number of persons working days lost	0
Total costs working days lost	0
Amount recovered as a result of no work no pay (R'000)	None

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

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 2024 and 31 March 2025

Occupational category	Gender	Number of employees as at 1 April 2024	Training needs identified at start of the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	1	0	0	0	0
	Male	6	0	0	0	0
Professionals	Female	117	0	10	0	10
	Male	78	0	12	0	12
Technicians and associate professionals	Female	49	0	39	0	39
	Male	20	0	21	0	21
Clerks	Female	97	0	27	0	27
	Male	74	0	10	0	10
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	3	0	0	0	0
	Male	5	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	7	0	0	0	0
Elementary occupations	Female	46	0	0	0	0
	Male	39	0	0	0	0
Sub Total	Female	293	0	0	0	76
	Male	229	0	0	0	43
Total		522	0	0	0	119

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

Occupational category	Gender	Number of employees as at 1 April 2024	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	1	0	0	0	0
	Male	6	0	2	0	2
Professionals	Female	117	0	34	0	34
	Male	78	0	9	0	9
Technicians and associate professionals	Female	49	0	58	0	58
	Male	20	0	24	0	24
Clerks	Female	97	0	16	0	16
	Male	74	0	6	0	6
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	3	0	0	0	0
	Male	5	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	7	0	0	0	0
Elementary occupations	Female	46	0	0	0	0
	Male	39	0	0	0	0
Sub Total	Female	293	0	104	0	104
	Male	229	0	45	0	45
Total		522	0	149	0	149

3.14 Injury on duty

The following tables provide basic information on injury on duty.

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

Nature of injury on duty	Number	% of total
Required basic medical attention only	3	75%
Temporary Total Disablement	1	25%
Permanent Disablement	0	0
Fatal	0	0
TOTAL	4	100%

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 2024 and 31 March 2025

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
Undefined	0	0	0
Undefined	0	0	0

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
Undefined	0	0	0
Undefined	0	0	0

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

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
Undefined	0	0	0
Undefined	0	0	0

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

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
Undefined	0	0	0
Undefined	0	0	0
Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
Undefined	0	0	0
Undefined	0	0	0

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

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
Undefined	0	0	0
Undefined	0	0	0

3.16 Severance Packages

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

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



PART E

PFMA COMPLIANCE

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

1.1. Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	238 343	223 821
Opening balance as restated	238 343	223 821
Add: Irregular expenditure confirmed	3 846	14 522
Less: Irregular expenditure condoned	(131 545)	-
Less: Irregular expenditure not condoned and removed	(94 648)	-
Closing balance	15 996	238 343

Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure for the current year	3 846	14 522
Total	3 846	14 522

b) Details of irregular expenditure condoned

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure condoned	131 545	-
Total	131 545	-

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

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure NOT condoned and removed	94 648	-
Total	94 648	-

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	11 003	9 292
Opening balance as restated	11 003	9 292
Add: Fruitless and wasteful expenditure confirmed	48	1 711
Less: Fruitless and wasteful expenditure not recoverable and written off	(9,180)	-
Closing balance	1,871	11 003

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure for the current year	48	1 711
Total	48	1 711

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

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure written off	9,180	-
Total	9,180	-

1.3. Unauthorised expenditure

a) Reconciliation of unauthorised expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	32 644	32 644
Adjustment to opening balance	-	-
Opening balance as restated	32 644	32 644
Closing balance	32 644	32 64

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	3429	414 988
Invoices paid within 30 days or agreed period	2194	265 525
Invoices paid after 30 days or agreed period	226	27 351
Invoices older than 30 days or agreed period (unpaid and without dispute)	1009	122 112
Invoices older than 30 days or agreed period (unpaid and in dispute)	0	0



3. SUPPLY CHAIN MANAGEMENT

3.1. Contract variations and expansions

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s	Value of current contract expansion or variation
				R'000	R'000	R'000
Transactional advisory for culture and creative industry hub	Horstein project Pty Ltd	Expansion	CSR/120/21/MP	R20 911 520.14	0.00	0.00
Total				R20 911 520.14	0.00	0.00

PART F
FINANCIAL INFORMATION

Report of the auditor-general to the Mpumalanga Provincial Legislature on vote no. 11: Department of Culture, Sport and Recreation

Report on the audit of the financial statements

Qualified opinion

1. I have audited the financial statements of the Department of Culture, Sport and Recreation set out on pages 129 to 178, which comprise the appropriation statement, statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, and cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, except for the possible effects described in the basis for qualified opinion section of this auditor's report, the financial statements present fairly, in all material respects, the financial position of the Department of Culture, Sport and Recreation as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standard (MCS) prescribed by the National Treasury and the requirements of the Public Finance Management Act 1 of 1999 (PFMA) and the Division of Revenue Act 24 of 2024 (Dora).

Basis for qualified opinion

Transfer and subsidies

3. Transfer payments were not recognised, as required by MCS chapter 8: expenditure. Some payments made for capital expenditure were recognised as transfer payments for public corporations and private enterprises. Consequently, transfer payments to public corporations and private enterprises recognised in note 6 is overstated by R30 million. I was unable to determine the full extent of the misstatement for expenditure for capital assets as disclosed in note 7 to the financial statements as it was impractical to do so.

Irregular expenditure

4. The department did not have adequate systems to identify and disclose all the irregular expenditure incurred during the year, as required by section 40(3)(b)(ii) of the PFMA. I was unable to quantify the understatement as it was impracticable to do so. Consequently, I was unable to determine whether any adjustments were necessary to the irregular expenditure of R3, 846 million as disclosed in note 21 to the financial statements.

Context for opinion

5. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
6. 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.
7. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of matters

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

Material underspending of the vote

9. As disclosed in the appropriation statement, the department materially underspent the budget by R14, 88 million on programme 3 – library and archives services, and by R11, 69 million on programme 4 – sports and recreation.

Responsibilities of the accounting officer for the financial statements

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

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

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

Report on the annual performance report

14. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof; I must audit and report on the usefulness and reliability of the reported performance information against

predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

15. I selected the following material performance indicators related to cultural affairs presented in the annual performance report for the year ended 31 March 2025. I selected those indicators that measure the department's performance on its primary mandated functions and that are of significant national, community or public interest.

- Number of initiatives implemented to raise awareness on national symbols
- Number of community conversations/dialogues implemented to foster social interaction per year
- Number of phases for the establishment of the arena at Mbombela Stadium
- Number of national and historical days celebrated
- Number of signature events that promote cultural diversity and enhance cultural tourism supported
- Number of Mpumalanga Cultural Xperience events hosted
- Number of cultural projects supported
- Number of arts and crafts cooperatives supported
- Number of job opportunities created through arts, culture and heritage programmes
- Number of community structures supported
- Number of museums provided with maintenance
- Number of facilities providing museum services
- Number of international and national gold-panning tournaments participated in

- Number of standardised geographic names featured reviewed
- Number of reading materials in indigenous languages produced
- Number of language-coordinating structures supported

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

17. I performed procedures to test whether:

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

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

19. The material findings on the reported performance information for the selected material indicators are as follows:

Number of phases for the establishment of the arena at Mbombela Stadium

20. An achievement of professional work on planning and design that has been completed by the implementing agent was reported against a target of Phase I (planning and design). I could not determine if the reported achievement was correct, as adequate supporting evidence was not provided for auditing. Consequently, the achievement might be more or less than reported and was not reliable for determining if the target had been achieved.

Other matters

21. I draw attention to the matters below.

Achievement of planned targets

22. The annual performance report includes information on reported achievements against planned targets and provides explanations for overachievements. This information should be considered in the context of the material findings on the reported performance information.

Material misstatements

23. I identified material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for cultural affairs. Management did not correct all the misstatements, and I reported material findings in this regard.

Report on compliance with legislation

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

Annual financial statements and annual report

28. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework, as required by section 40(1) (b) of the PFMA. Material misstatements of disclosure items identified by the auditors in the submitted financial statements were corrected, but the uncorrected material misstatements resulted in the financial statements receiving a qualified opinion.

Expenditure management

29. Payments were not made within 30 days or an agreed period after receipt of an invoice, as required by section 38(1)(f) of the PFMA and treasury regulation 8.2.3.

Procurement and contract management

30. Some of the goods and services of a transaction value above R1 000 000 were procured without inviting competitive bids, as required by treasury regulation 16A6.1, paragraph 3.3.1 of National Treasury Instruction (NTI) 2 of 2021/22, paragraph 4.1 of NTI 3 of 2021/22 and treasury regulation 16A6.4. This non-compliance was identified in the procurement processes for the establishment of the arena at Mbombela Stadium project.
31. Some of the quotations were not awarded in an economical manner and/or the prices of the goods or services were not reasonable, as required by PFMA 38(1)(b).

Asset management

32. Processes and procedures were not in place at the department for the effective / efficient and economical use of the institution's assets, as required by treasury regulation 10.1.2.

Consequence management

33. I was unable to obtain sufficient appropriate audit evidence that losses resulting from fruitless and wasteful expenditure were recovered from the liable persons, as required by treasury regulation 9.1.4.

Other information in the annual report

34. The accounting officer is responsible for the other information included in the annual report. The other information referred to does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in programmes presented in the annual performance report that have been specifically reported on in this auditor's report.
35. My opinion on the financial statements and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.

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

37. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact.

38. I have nothing to report in this regard.

Internal control deficiencies

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

40. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion, and the findings on the selected material indicators included in the annual performance report and the material findings on compliance with legislation included in this report.

41. The accounting officer did not ensure that a critical skills analysis is performed and long-standing vacancies in critical posts are filled.

42. Senior management did not implement adequate recording, reviewing and reporting processes and controls to ensure credible, complete and accurate financial and performance reporting due to constrained capacity and resourcing.

43. Senior management did not adequately review and monitor compliance with legislation, which resulted in non-compliance, as well as irregular and fruitless and wasteful expenditure.

44. Senior management did not sufficiently monitor adherence to the audit action plan in a timely manner.

Auditor General

Mbombela

31 July 2025



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

- The auditor-general's responsibility for the audit
- The selected legislative requirements for compliance testing

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

As part of an audit in accordance with the International Standards on Auditing, I exercise professional judgement and maintain professional scepticism throughout my audit of the financial statements and the procedures performed on reported performance information for selected material performance indicators and on the department's compliance with selected requirements in key legislation.

Financial statements

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the department's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of

accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the department to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause the department to cease operating as a going concern

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

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

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections, paragraphs or regulations
Public Finance Management Act 1 of 1999	Section 1 Section 38(1)(b); 38(1)(c)(i); 38(1)(c)(ii); 38(1)(d); 38(1)(h)(iii); 38(1)(j) Section 39(1)(a); 39(2)(a) Section 40(1)(a); 40(1)(b); 40(1)(c)(i); Section 43(1); 43(4) Section 44(1); 44(2) Section 45(b)

Legislation	Sections, paragraphs or regulations
Treasury Regulations, 2005	Regulation 4.1.1; 4.1.3 Regulation 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); 5.3.14 Regulation 6.3.1(a); 6.3.1(b); 6.3.1(c); 6.3.1(d); 6.4.1(b) Regulation 7.2.1; Regulation 8.1.1; 8.2.1; 8.2.3; 8.4.1 Regulation 9.1.1; 9.1.4 Regulation 10.1.1(a); 10.1.2 Regulation 11.4.1; 11.4.2; 11.5.1 Regulation 12.5.1 Regulation 15.10.1.2(c) Regulation 16A3.2; 16A3.2(a); Regulation 16A6.1; 16A6.2(a); 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; 16A6.6 Regulation 16A7.1; 16A7.3; 16A7.6; 16A7.7 Regulation 16A8.2(1); 16A8.2(2); 16A8.3; 16A8.4 Regulation 16A9.1(b)(ii); 16A 9.1(d); 16A 9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii) Regulation 17.1.1 Regulation 18.2 Regulation 19.8.4
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulation 17 Regulation 25(7A)
Division of Revenue Act 5 of 2023	Section 11(6)(a) Section 12(5) Section 16(1); 16(3); 16(3)(a)(i); 16(3)(a)(ii)(bb)
Second amendment National Treasury Instruction No. 5 of 2020/21	Paragraph 1

Legislation	Sections, paragraphs or regulations
Erratum National Treasury Instruction No. 5 of 2020/21	Paragraph 2
National Treasury instruction No 5 of 2020/21	Paragraph 4.8; 4.9 Paragraph 5.3
National Treasury Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury Instruction No. 4 of 2015/16	Paragraph 3.4
National Treasury Supply Chain Management (SCM) Instruction No. 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction No. 03 of 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4(a); 4.17 Paragraph 7.2; 7.6
National Treasury SCM Instruction No. 11 of 2020/21	Paragraph 3.4(a); 3.4(b); 3.9
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1;
Practice Note 11 of 2008/9	Paragraph 2.1 Paragraph 3.1 (b)
Practice Note 5 of 2009/10	Paragraph 3.3
Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1 Section 2.1(a); 2.1(f)
Preferential Procurement Regulation, 2022	Regulation 4.1; 4.2; 4.3; 4.4 Regulation 5.1; 5.2; 5.3; 5.4

Legislation	Sections, paragraphs or regulations
Preferential Procurement Regulation, 2017	Regulation 4.1; 4.2; 5.1
	Regulation 5.3; 5.6; 5.7 Regulation 6.1; 6.2; 6.3; 6.5; 6.6; 6.8
	Regulation 7.1; 7.2; 7.3; 7.5; 7.6; 7.8 Regulation 8.2; 8.5
	Regulation 9.1 Regulation 10.1; 10.2
	Regulation 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
State Information Technology Agency Act 88 of 1998	Section 7(3)

APPROPRIATION STATEMENT
for the year ended March 31, 2025

2024/2025								2023/2024		
	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	
Appropriation per programme										
Programme										
Programme 1 - Administration	1	117,621	-	8,657	126,278	126,158	120	99.90%	108,527	108,337
Programme 2 - Cultural Affairs	2	148,531	-	(2,350)	146,181	145,016	1,165	99.20%	128,134	121,075
Programme 3 - Library and Archives Services	3	245,554	-	(2,400)	243,154	228,279	14,875	93.88%	244,837	230,832
Programme 4 - Sports and Recreation	4	151,406	-	(3,907)	147,499	135,808	11,691	92.07%	127,751	117,101
Programme subtotal		663,112	-	-	663,112	635,261	27,851	95.80%	609,249	577,345
Total		663,112	-	-	663,112	635,261	27,851	95.80%	609,249	577,345

Reconciliation with

Add:

Departmental revenue

2,361

3,136

Actual amounts per (total revenue)

665,473

612,385

Add:

Actual amounts per (total expenditure)

635,261

577,345

APPROPRIATION STATEMENT

for the year ended March 31, 2025

2024/2025							2023/2024		
	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

Appropriation per economic classification

Economic classification

Current payments

Compensation of employees	254,923	-	(7,463)	247,460	243,543	3,917	98.42%	235,910	229,795
Goods and services	219,799	-	3,593	223,392	222,842	550	99.75%	216,976	213,362
Total current payments	474,722	-	(3,870)	470,852	466,385	4,467	99.05%	452,886	443,157

Transfers and subsidies

Provinces and municipalities

Provinces

Provincial Revenue Funds	150	-	119	269	269	-	100.00%	165	162
Public corporations and private enterprises	33,000	-	2,050	35,050	35,050	-	100.00%	1,250	1,200
Nonprofit institutions	41,540	-	(2,050)	39,490	37,030	2,460	93.77%	35,590	41,679

Households

Social benefits	900	-	2,900	3,800	3,755	45	98.82%	1,300	1,257
Total transfers and subsidies	75,590	-	3,019	78,609	76,104	2,505	96.81%	38,305	44,298

APPROPRIATION STATEMENT
for the year ended March 31, 2025

	2024/2025							2023/2024	
	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
Payments for capital assets									
Buildings and other fixed structures									
Buildings	70,620	-	3,553	74,173	74,170	3	100.00%	72,408	45,711
Machinery and equipment									
Transport equipment	19,000	-	-	19,000	7,790	11,210	41.00%	24,030	17,013
Other machinery and equipment	18,180	-	(2,702)	15,478	8,537	6,941	55.16%	9,592	15,197
	37,180	-	(2,702)	34,478	16,327	18,151	47.35%	33,622	32,210
Software and other intangible assets	5,000	-	-	5,000	2,272	2,728	45.44%	12,028	11,969
Total payments for capital assets	112,800	-	851	113,651	92,769	20,882	81.63%	118,058	89,890
Payments for financial assets	-	-	-	-	3	(3)	-	-	-
Total	663,112	-	-	663,112	635,261	27,851	95.80%	609,249	577,345

APPROPRIATION STATEMENT

for the year ended March 31, 2025

	2024/2025							2023/2024	
	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
1. Programme 1 - Administration									
Sub programme									
Office of The MEC	12,064	-	-	12,064	16,634	(4,570)	137.88%	10,570	10,205
Corporate Services	105,557	-	8,657	114,214	109,524	4,690	95.89%	97,957	98,132
Subtotal	117,621	-	8,657	126,278	126,158	120	99.90%	108,527	108,337
Economic classification									
Current payments									
Compensation of employees	80,273	-	(3,963)	76,310	75,178	1,132	98.52%	68,668	68,525
Goods and services	33,648	-	9,538	43,186	45,635	(2,449)	105.67%	37,621	37,678
Total current payments	113,921	-	5,575	119,496	120,813	(1,317)	101.10%	106,289	106,203
Transfers and subsidies									
Provinces and municipalities									
Provinces									
Provincial Revenue Funds	150	-	119	269	269	-	100.00%	165	162
Households									
Social benefits	900	-	2,900	3,800	3,755	45	98.82%	1,300	1,257
Total transfers and subsidies	1,050	-	3,019	4,069	4,024	45	98.89%	1,465	1,419
Payments for capital assets									
Buildings and other fixed structures									
Buildings	150	-	63	213	212	1	99.53%	-	-
Machinery and equipment									
Transport equipment	1,000	-	-	1,000	800	200	80.00%	-	-

APPROPRIATION STATEMENT
for the year ended March 31, 2025

	2024/2025							2023/2024	
	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
Other machinery and equipment	1,500	-	-	1,500	307	1,193	20.47%	715	717
	2,500	-	-	2,500	1,107	1,393	44.28%	715	717
Software and other intangible assets	-	-	-	-	-	-	- %	58	-
Total payments for capital assets	2,650	-	63	2,713	1,319	1,394	48.62%	773	717
Payments for financial assets	-	-	-	-	2	(2)	- %	-	-
Total	117,621	-	8,657	126,278	126,158	120	99.90%	108,527	108,337

APPROPRIATION STATEMENT
for the year ended March 31, 2025

	2024/2025							2023/2024	
	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
2. Programme 2 - Cultural Affairs									
Sub programme									
Management	2,226	-	(900)	1,326	1,286	40	96.98%	1,266	658
Arts and Culture Services	121,439	-	(50)	121,389	120,873	516	99.57%	101,014	95,700
Museum and Heritage	22,309	-	(800)	21,509	20,959	550	97.44%	23,173	23,151
Language Services	2,557	-	(600)	1,957	1,898	59	96.99%	2,681	2,566
Subtotal	148,531	-	(2,350)	146,181	145,016	1,165	99.20%	128,134	122,075
Economic classification									
Current payments									
Compensation of employees	47,093	-	(1,100)	45,993	45,288	705	98.47%	46,194	43,930
Goods and services	40,298	-	(1,200)	39,098	39,347	(249)	100.64%	42,478	40,594
Total current payments	87,391	-	(2,300)	85,091	84,635	456	99.46%	88,672	84,524
Transfers and subsidies									
Public corporations and private enterprises									
Public corporations									
Other transfers to public corporations	30,000	-	-	30,000	30,000	-	100.00%	-	-
Nonprofit institutions	31,140	-	(50)	31,090	30,380	710	97.72%	29,440	36,529
Total transfers and subsidies	61,140	-	(50)	61,090	60,380	710	98.84%	29,440	36,529

APPROPRIATION STATEMENT
for the year ended March 31, 2025

	2024/2025							2023/2024	
	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
Payments for capital assets									
Buildings and other fixed structures									
Buildings	-	-	-	-	-	-	-%	10,000	-
Machinery and equipment									
Other machinery and equipment	-	-	-	-	-	-	-%	22	22
Total payments for capital assets	-	-	-	-	-	-	-%	10,022	22
Payments for financial assets	-	-	-	-	1	(1)	-%	-	-
Total	148,531	-	(2,350)	146,181	145,016	1,165	99.20%	128,134	121,075

APPROPRIATION STATEMENT
for the year ended March 31, 2025

	2024/2025							2023/2024	
	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
3. Programme 3 - Library and Archives Services									
Sub programme									
Management	859	-	(400)	459	370	89	80.61%	1,483	-
Library Services	240,165	-	(2,000)	238,165	222,065	16,100	93.24%	238,207	225,302
Archive services	4,530	-	-	4,530	5,844	(1,314)	129.01%	5,147	5,530
Subtotal	245,554	-	(2,400)	243,154	228,279	14,875	93.88%	244,837	230,832
Economic classification									
Current payments									
Compensation of employees	98,527	-	(2,400)	96,127	96,086	41	99.96%	92,370	91,403
Goods and services	65,981	-	-	65,981	72,384	(6,403)	109.70%	68,554	68,553
Total current payments	164,508	-	(2,400)	162,108	168,470	(6,362)	103.92%	160,924	159,956
Transfers and subsidies									
Nonprofit institutions	1,750	-	-	1,750	-	1,750	-%	1,750	1,750
Payments for capital assets									
Buildings and other fixed structures	39,616	-	2,702	42,318	42,317	1	100.00%	37,363	25,738
Machinery and equipment	34,680	-	(2,702)	31,978	15,220	16,758	47.60%	32,830	31,419
Software and other intangible assets	5,000	-	-	5,000	2,272	2,728	45.44%	11,970	11,969
Total payments for capital assets	79,296	-	-	79,296	59,809	19,487	75.42%	82,163	69,126
Total	245,554	-	(2,400)	243,154	228,279	14,875	93.88%	244,837	230,832

APPROPRIATION STATEMENT
for the year ended March 31, 2025

	2024/2025							2023/2024	
	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
4. Programme 4Sports and Recreation									
Sub programme									
Management	1,836	-	-	1,836	1,723	113	93.85%	1,893	1,723
Sports Services	80,777	-	(3,907)	76,870	71,348	5,522	92.82%	62,484	55,312
Recreation	34,517	-	-	34,517	29,070	5,447	84.22%	29,493	27,239
School Sports	34,276	-	-	34,276	33,667	609	98.22%	33,881	32,827
Subtotal	151,406	-	(3,907)	147,499	135,808	11,691	92.07%	127,751	117,101
Economic classification									
Current payments									
Compensation of employees	29,030	-	-	29,030	26,991	2,039	92.98%	28,678	25,937
Goods and services	79,872	-	(4,745)	75,127	65,476	9,651	87.15%	68,323	66,537
Total current payments	108,902	-	(4,745)	104,157	92,467	11,690	88.78%	97,001	92,474
Transfers and subsidies									
Public corporations and private enterprises	3,000	-	2,050	5,050	5,050	-	100.00%	1,250	1,200
Nonprofit institutions	8,650	-	(2,000)	6,650	6,650	-	100.00%	4,400	3,400
Total transfers and subsidies	11,650	-	50	11,700	11,700	-	100.00%	5,650	4,600
Payments for capital assets									
Buildings and other fixed structures	30,854	-	788	31,642	31,641	1	100.00%	25,045	19,973
Machinery and equipment	-	-	-	-	-	-	-%	55	54
Total payments for capital assets	30,854	-	788	31,642	31,641	1	100.00%	25,100	20,027
Total	151,406	-	(3,907)	147,499	135,808	11,691	92.07%	127,751	117,101

NOTES TO THE APPROPRIATION STATEMENT

for the year ended March 31, 2025

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 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 financial statements.

3. Detail on payments for financial assets

Details of these transactions per programme can be viewed in the note on Payments for financial assets to the financial statements.

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

4.1 Per programme	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R '000	R '000	R '000	%
Programme 1 - Administration	126,278	126,158	120	0.1%
Programme 2 - Cultural Affairs	146,181	145,016	1,165	0.8%
Programme 3 - Library and Archives Services	243,154	228,279	14,875	6.1%
Programme 4 - Sports and Recreation	147,499	135,808	11,691	7.9%

The under spending on Programme 3 (Library and Archives Services) is attributed to delay completion of CCTV cameras. The underspending on Programme 4 (Sport and Recreation) is due to the accruals of 200 school sport equipment and or attire as well as the slow progress on transactional advisory work for the High altitude training centre.

NOTES TO THE APPROPRIATION STATEMENT
for the year ended March 31, 2025

4.2 Per economic classification	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R '000	R '000	R '000	%
Current payments				
Compensation of employees	247,460	243,543	3,917	2%
Goods and services	223,392	222,842	550	-%
Transfers and subsidies				
Provinces and municipalities	269	269	-	-%
Public corporations and private enterprises	35,050	35,050	-	-%
Nonprofit institutions	39,490	37,030	2,460	6%
Households	3,800	3,755	45	1%
Payments for capital assets				
Buildings and other fixed structures	74,173	74,170	3	-%
Machinery and equipment	34,478	16,327	18,151	53%
Intangible assets	5,000	2,272	2,728	55%
Payments for financial assets	-	3	(3)	-%

The underspending on compensation of employees is due to the critical vacant positions. The under spending of Capital assets is attributed to the delay in completion of CCTV camera servers. The underspending on transfers and subsidies is due to the non compliance of internal controls from beneficiaries.

NOTES TO THE APPROPRIATION STATEMENT
for the year ended March 31, 2025

4.2 Per conditional grant	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R '000	R '000	R '000	%
Community Library Service grant	178,409	178,409	-	-%
Mass Participation and Sports Development Grant	56,060	53,251	2,809	5%
Expanded Public WorksProgramme	2,000	2,000	-	-%

The underspending on mass participation and Sport Development Grant is due to the the accruals of 200 school sport equipment and or attire.

STATEMENT OF FINANCIAL PERFORMANCE
for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024 Restated*
		R '000	R '000
Revenue			
Annual appropriation	1	663,112	609,249
Departmental revenue	2	2,361	3,136
Total revenue		665,473	612,385
Expenditure			
Current expenditure			
Compensation of employees	3	243,543	229,795
Goods and services	4	222,842	213,362
Total current expenditure		466,385	443,157
Transfers and subsidies			
Transfers and subsidies	6	76,104	44,298
Expenditure for capital assets			
Tangible assets	7	90,497	77,921
Intangible assets	7	2,272	11,969
Total expenditure for capital assets		92,769	89,890
Payments for financial assets	5	3	-
Total expenditure		635,261	577,345
Surplus for the year		30,212	35,040
Reconciliation of Net Surplus/(Deficit) for the year			
Voted funds			
Annual appropriation		25,042	28,287
Conditional grants		2,809	3,617
		27,851	31,904
Departmental revenue and NRF Receipts	12	2,361	3,136
Surplus for the year		30,212	35,040

STATEMENT OF FINANCIAL POSITION
for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024 Restated*
		R '000	R '000
Assets			
Current Assets			
Cash and cash equivalents	8	1,413	4,949
Prepayments and advances	9	-	5
Receivables	10	155	96
		1,568	5,050
NonCurrent Assets			
Receivables	10	21	197
Total Assets		1,589	5,247
Liabilities			
Current Liabilities			
Voted funds to be surrendered to the Revenue Fund	11	33,838	37,891
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	12	340	-
Payables	13	55	-
		34,233	37,891
Total Liabilities		34,233	37,891
		(32,644)	(32,644)
Represented by:			
Unauthorised expenditure		(32,644)	(32,644)



STATEMENT OF CHANGES IN NET ASSETS
for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024 Restated*
		R '000	R '000
Unauthorised expenditure			
Opening balance		(32,644)	(32,644)



CASH FLOW STATEMENT

for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024 Restated*
		R '000	R '000
Cash flows from operating activities			
Receipts			
Annual appropriated funds received	1.1	663,112	609,249
Departmental revenue received	2	806	772
Interest received	2.3	1,421	1,854
		665,339	611,875
Net (increase)/ decrease in working capital		1	(74)
Surrendered to Revenue Fund		(33,925)	(75,792)
Current payments		(466,385)	(443,157)
Payments for financial assets		(3)	-
Transfers and subsidies paid		(76,104)	(44,298)
Net cash flow available from operating activities	14	88,923	48,554
Cash flows from investing activities			
Payments for capital assets	7	(92,769)	(89,890)
Proceeds from sale of capital assets	2.4	134	510
(Increase)/ decrease in noncurrent receivables	10	176	31
Net cash flows from investing activities		(92,459)	(89,349)
Net increase/ (decrease) in cash and cash equivalents		(3,536)	(40,795)
Cash and cash equivalents at beginning of year		4,949	45,744
Cash and cash equivalents at the end of the year	15	1,413	4,949

ACCOUNTING POLICIES

for the year ended March 31, 2025

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 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 , 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 '000).

5. Foreign currency translation

Cash flows arising from foreign currency transactions are translated into South African Rand using the spot exchange rates prevailing at the date of payment / receipt.

6. Comparative information

6.1 Prior period comparative information

Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.

6.2 Current year comparison with budget

A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.

7. Revenue

7.1 Appropriated funds

Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).

Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective.

Appropriated funds are measured at the amounts receivable.

The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.

7.2 Departmental revenue

Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.

Departmental revenue is measured at the cash amount received.

In kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value.

Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.

7.3 Accrued departmental revenue

Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:

- it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and
- the amount of revenue can be measured reliably.

The accrued revenue is measured at the fair value of the consideration receivable.

Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.

Write offs are made according to the department's debt write off policy.

8. Expenditure

8.1 Compensation of employees

ACCOUNTING POLICIES

for the year ended March 31, 2025

8.1.1 Salaries and wages

Salaries and wages are recognised in the statement of financial performance on the date of payment.

8.1.2 Social contributions

Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.

Social contributions made by the department in respect of ex employees are classified as transfers to households in the statement of financial performance on the date of payment.

8.2 Other expenditure

Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.

Donations made in kind are recorded in the notes to the financial statements on the date of transfer and are measured at cost or fair value.

8.3 Accruals and payables not recognised

Accruals and payables not recognised are recorded in the notes to the financial statements at cost or fair value at the reporting date.

8.4 Leases

8.4.1 Operating leases

Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment. Operating lease payments received are recognised as departmental revenue.

The operating lease commitments are recorded in the notes to the financial statements.

8.4.2 Finance leases

Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment. Finance lease payments received are recognised as departmental revenue.

The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.

At commencement of the finance lease term, finance lease assets acquired are recorded and measured at:

- the fair value of the leased asset; or if lower,

- the present value of the minimum lease payments.

Finance lease assets acquired prior to 1 April 2024, are recorded and measured at the present value of the minimum lease payments.

9. Aid assistance

9.1 Aid assistance received

Aid assistance received in cash is recognised in the statement of financial performance when received. In kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value.

CARA Funds are recognised when receivable and measured at the amounts receivable.

Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.

9.2 Aid assistance paid

Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.

10. Cash and cash equivalents

Cash and cash equivalents are stated at cost in the statement of financial position.

Bank overdrafts are shown separately on the face of the statement of financial position as a current liability.

For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held, other short term highly liquid investments and bank overdrafts.

11. Prepayments and advances

Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash.

Prepayments and advances are initially and subsequently measured at cost.

12. Loans and receivables

Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written off. Write offs are made according to the department's write off policy.

13. Investments

Investments are recognised in the statement of financial position at cost.

ACCOUNTING POLICIES

for the year ended March 31, 2025

14. Financial assets

14.1 Financial assets (not covered elsewhere)

A financial asset is recognised initially at its cost, plus transaction costs that are directly attributable to the acquisition or issue of the financial asset.

At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written off.

14.2 Impairment of financial assets

Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements.

15. Payables

Payables recognised in the statement of financial position are recognised at cost.

16. Capital assets

16.1 Immovable capital assets

Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value where the cost cannot be determined reliably. Immovable assets acquired in a non exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment.

Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.

Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.

16.2 Movable capital assets

Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non exchange transaction is measured at fair value as at the date of acquisition.

Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R.

All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R

Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.

Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready

for use.

16.3 Intangible assets

Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non exchange transaction are measured at fair value as at the date of acquisition.

Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.

Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R.

All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R.

Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.

Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.

16.4 Project costs: Work in progress

Expenditure of a capital nature is initially recognised in the statement of financial performance at cost when paid.

Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work in progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register.

Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.

17. Provisions and contingents

17.1 Provisions

Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.

17.2 Contingent liabilities

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

ACCOUNTING POLICIES

for the year ended March 31, 2025

will be required to settle the obligation or the amount of the obligation cannot be measured reliably.

17.3 Contingent assets

Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non occurrence of one or more uncertain future events not within the control of the department.

17.4 Capital commitments

Commitments (other than for transfers and subsidies) are recorded at cost in the notes to the financial statements when there is a contractual arrangement or an approval by management in a manner that raises a valid expectation that the department will discharge its responsibilities thereby incurring future expenditure that will result in the outflow of cash.

18. Unauthorised expenditure

Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.

Unauthorised expenditure is recognised in the statement of changes in net assets until such time as the expenditure is either:

- approved by Parliament or the Provincial Legislature with funding and the related funds are received; or
- approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or
- transferred to receivables for recovery.

Unauthorised expenditure recorded in the notes to the financial statements comprise of:

- unauthorised expenditure that was under assessment in the previous financial year;
- unauthorised expenditure relating to previous financial year and identified in the current year; and
- unauthorised expenditure incurred in the current year.

19. Fruitless and wasteful expenditure

Fruitless and wasteful expenditure receivables are recognised in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de recognised when settled or subsequently written off as irrecoverable.

Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of:

- fruitless and wasteful expenditure that was under assessment in the previous financial year;

- fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and

- fruitless and wasteful expenditure incurred in the current year.

20. Irregular expenditure

Losses emanating from irregular expenditure are recognised as a receivable in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de recognised when settled or subsequently written off as irrecoverable.

Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of:

- irregular expenditure that was under assessment in the previous financial year;
- irregular expenditure relating to previous financial year and identified in the current year; and
- irregular expenditure incurred in the current year.

21. Changes in accounting estimates and errors

Changes in accounting estimates are applied prospectively in accordance with MCS requirements.

Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

22. Events after the reporting date

Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non adjusting events after the reporting date have been disclosed in the notes to the financial statements.

23. Principal Agent arrangements

The department is party to a principal agent arrangement for [construction of immovable assets]. In terms of the arrangement the department is the agent and is responsible for [infrastructure]. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.

24. Departures from the MCS requirements

25. Capitalisation reserve

The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period, but which are recognised in the statement of financial position for the first time in the current



ACCOUNTING POLICIES

for the year ended March 31, 2025

reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.

26. Recoverable revenue

Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written off.

27. Related party transactions

Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length.

The number of individuals and the full compensation of key management personnel is recorded in the notes to the financial statements.

28. Inventories

At the date of acquisition, inventories are recognised at cost in the statement of financial performance.

Where inventories are acquired as part of a non exchange transaction, the inventories are measured at fair value as at the date of acquisition.

Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value.

The cost of inventories is assigned by using the weighted average cost basis.

29. Public Private Partnerships

Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies.

A summary of the significant terms of the PPP agreement, the parties to the agreement, and the date of commencement thereof together with the description and nature of the concession fees received, the unitary fees paid, rights and obligations of the department are recorded in the notes to the financial statements.

30. Employee benefits

The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is recorded in the employee benefits note.

Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date.

The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.

31. Transfers of functions

Transfers 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.

32. Mergers

Mergers are accounted for by the combined department by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of the merger.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000

1. Annual appropriation

1.1 Annual appropriation

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

	2024/2025		2023/2024	
	Final budget	Actual funds received	Final budget	Appropriation received
	R '000	R '000	R '000	R '000
Programmes				
Programme 1 - Administration	126,278	126,278	105,927	105,927
Programme 2 - Cultural Affairs	146,181	146,181	131,189	131,189
Programme 3 - Library and Archives Services	243,154	243,154	244,837	244,837
Programme 4 - Sports and Recreation	147,499	147,499	127,296	127,296
Total	663,112	663,112	609,249	609,249

1.2 Conditional grants**

Total grants received	30	236,469	232,810
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2. Departmental revenue

Tax revenue		-	-
Sales of goods and services other than capital assets	2.1	806	684
Interest, dividends and rent on land	2.3	1,421	1,854
Sales of capital assets	2.4	134	510
Transactions in financial assets and liabilities	2.5	-	88
Total revenue collected		2,361	3,136

NOTES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000
2.1 Sales of goods and services other than capital assets			
Sales by market establishment		109	108
Other sales		697	575
Sales of goods and services produced by the department		806	683
Sales of scrap, waste and other used current goods		-	1
Total		806	684
2.2 Fines, penalties and forfeits			
2.3 Interest, dividends and rent on land			
Interest		1,421	1,854
2.4 Sales of capital assets			
Tangible assets			
Machinery and equipment		134	510
2.5 Transactions in financial assets and liabilities			
Other receipts including recoverable revenue		-	88
3. Compensation of employees			
3.1 Salaries and wages			
Basic salary		168,413	158,482
Service based		331	87
Compensative/circumstantial		6,760	6,065
Other nonpensionable allowances		30,726	30,720
Total		206,230	195,354

NOTES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000

[Other nonpensionable allowances include capital remuneration, Housing allowance, Non pension allowances and Service bonus.]

3.2 Social contributions

Employer contributions

Pension		20,581	19,777
Medical		15,199	13,699
Bargaining council		55	53
Insurance		1,478	912
Total		37,313	34,441
Total compensation of employees		243,543	229,795
Average number of employees		522	614

[Average number of employees comprises of 431 permanent and 91 contract employees]

NOTES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000
4. Goods and services			
Administrative fees		7,140	5,706
Advertising		12,009	9,339
Minor assets	4.1	5,457	5,379
Catering		7,895	8,911
Communication		9,781	10,649
Computer services	4.2	14,263	7,233
Consultants: Business and advisory services		13,394	10,829
Legal services		9,953	23
Contractors		19,170	18,462
Agency and support / outsourced services		1,850	2,472
Audit cost external	4.3	5,047	5,836
Fleet services		5,025	4,608
Inventory	4.4	11,676	14,089
Consumables	4.5	5,265	8,956
Operating leases		13,215	11,946
Property payments	4.6	20,613	27,138
Rental and hiring		3,526	6,883
Transport provided as part of the departmental activities		16,741	17,225
Travel and subsistence	4.7	31,424	30,043
Venues and facilities		2,443	2,430
Training and development		-	328
Other operating expenditure	4.8	6,955	4,877
Total		222,842	213,362

Other operating expenditure include Professional bodies, Membership subscription fee, Courier & delivery services, Laundry services, Non life insurance and Printing & publication.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000
4.1 Minor assets			
Tangible assets			
Machinery and equipment		5,457	5,379
4.2 Computer services			
SITA computer services		56	103
External computer service providers		14,207	7,130
Total		14,263	7,233
4.3 Audit cost external			
Regularity audits		5,457	5,836
4.4 Inventory			
Clothing material and accessories		-	1
Learning and teaching support material		-	764
Materials and supplies		11,676	13,324
Total	4	11,676	14,089

NOTES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000
4.5 Consumables			
Uniform and clothing		382	520
Household supplies		3,104	5,477
Building material and supplies		329	190
IT consumables		31	66
Other consumables		-	416
Consumable supplies		3,846	6,669
Stationery, printing and office supplies		1,419	2,287
Total	4	5,265	8,956

Other consumables include fuel, Electrical spares, Building and construction supplies, Notice boards and signs & Recreation supplies

4.6 Property payments

Municipal services		3,446	3,961
Other		17,167	23,177
Total	4	20,613	27,138

Other property payments include Cleaning services, Gardening services, Pest control and fumigation services and Safeguard & security.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000
4.7 Travel and subsistence			
Local		30,624	30,012
Foreign		800	31
Total	4	31,424	30,043
4.8 Other operating expenditure			
Professional bodies, membership and subscription fees		5,951	2,760
Other		1,004	2,117
Total	4	6,955	4,877
Other operating expenditure include Courier, Laundry services, Life insurance, Printing and publication.			
5. Payments for financial assets			
Debts written off	5.1	3	-
5.1 Debts written off			
Nature of debts written off			
Other debt written off			
Tax debt and over payment		3	-
6. Transfers and subsidies			
Provinces and municipalities	31, 32	269	162
Public corporations and private enterprises	Annexure 1D Unaudited	35,050	1,200
Nonprofit institutions	Annexure 1F Unaudited	37,030	41,679
Households	Annexure 1G Unaudited	3,755	1,257
Total		76,104	44,298

NOTES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000

7. Expenditure for capital assets

Tangible capital assets

Buildings and other fixed structures	28	74,170	45,711
Machinery and equipment	26	16,327	32,210
		90,497	77,921

Intangible capital assets

Software	27	2,272	11,969
Total		2,272	89,890

7.1 Analysis of funds utilised to acquire capital assets 2024/2025

	Voted funds	Total
	R '000	R '000

Tangible capital assets

Buildings and other fixed structures	74,170	74,170
Machinery and equipment	16,327	16,327
	90,497	90,497

Intangible capital assets

Software	2,272	2,272
Total	92,769	92,769

NOTES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

	Voted funds	Total
	R '000	R '000

7.2 Analysis of funds utilised to acquire capital assets 2023/2024

Tangible capital assets

Buildings and other fixed structures	45,711	45,711
Machinery and equipment	32,210	32,210
	77,921	77,921

Intangible capital assets

Software	11,969	11,969
Total	89,890	89,890

8. Cash and cash equivalents

Consolidated paymaster general account	1,413	4,949
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NOTES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000

9. Prepayments and advances

Staff advances		-	5
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Analysis of total prepayments and advances

Analysis of total prepayments and advances

Current prepayments and advances		-	5
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10. Receivables

		2024/2025			2023/2024		
	Note	Current	Non-current	Total	Current	Non-current	Total
		R '000	R '000	R '000	R '000	R '000	R '000
Staff debt	10.1	7	21	28	31	197	228
Other receivables	10.2	148	-	148	65	-	65
Total		155	21	176	96	197	293

Other receivables include Salary income tax, Tax debt and Salary overpayment

10.1 Staff debt

Staff debts		28	228
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000
10.2 Other receivables			
Tax debt		20	18
Over payment		117	27
Income tax		-	20
Asset recovery		11	-
Total	10	148	65
11. Voted funds to be surrendered to the Revenue Fund			
Opening balance		37,891	78,382
Transferred from statement of financial performance (as restated)		27,851	31,904
Paid during the year		(31,904)	(72,395)
Closing balance		33,838	37,891
11.1 Reconciliation of unspent conditional grants			
Opening balance		3,617	-
Total conditional grants received	1.2	236,469	232,810
Total conditional grants spent		(233,660)	(229,193)
Unspent conditional grants to be surrendered		6,426	3,617
Approved for rollover		(3,616)	-
Not approved for rollover		(1)	-
Less: Paid to the Provincial Revenue Fund by Provincial department		(3,617)	-
Closing balance	11	2,809	3,617

NOTES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000
12. Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund			
Opening balance		-	261
Transferred from statement of financial performance (as restated)		2,361	3,136
Paid during the year		(2,021)	(3,397)
Closing balance		340	-

13. Payables current

Clearing accounts	13.1	55	-
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13.1 Clearing accounts

Income Tax		55	-
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000

14. Net cash flow available from operating activities

Net surplus as per Statement of Financial Performance		30,212	35,040
Add back non cash/ cash movements not deemed operating activities			
(Increase)/ decrease in receivables		(59)	(19)
(Increase)/ decrease in prepayments and advances		5	(5)
Increase/ (decrease) in payables – current		55	(50)
Proceeds from sale of capital assets		(134)	(510)
Expenditure on capital assets		92,769	89,890
Surrenders to Revenue Fund		(33,925)	(75,792)

Net cash flow generated by operating activities		88,923	48,554
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15. Reconciliation of cash and cash equivalents for cash flow purposes

Consolidated paymaster general account		1,413	4,949
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16. Contingent liabilities and contingent assets

16.1 Contingent liabilities

Liable to	Nature		
Claims against the department		Annexure 3B Unaudited	7,134
			-

The contingent liabilities against the department are due to breach of contract and negligence. The contingent liabilities against the department are due to breach of contract and negligence. The settlement of the contingent liabilities disclosed contain elements of uncertainties relating to the amount or timing of any outflow, due to reliance to the verdicts by courts which cannot be predetermined. The amount disclosed in contingent liabilities of the department comprises of litigations using the best estimate of the outflow of resources as at the financial yearend.

17. Capital commitments

Buildings and other fixed structures		127,373	93,631
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NOTES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2025

	2024/2025		2023/2024	
	30 Days	30+ Days	Total	Total
	R '000	R '000	R '000	R '000

18. Accruals and payables not recognised

18.1 Accruals

Listed by economic classification

Goods and services	12,013	17,202	29,215	5,551
Transfers and subsidies	-	1,750	1,750	-
Capital assets	2,278	7,617	9,895	5,264
Total	14,291	26,569	40,860	10,815

Listed by programme level

Programme 1 - Administration			5,185	928
Programme 2 - Cultural Affairs			1,800	-
Programme 3 - Library and Archives Services			26,331	5,762
Programme 4 - Sport and Recreation			7,544	4,125
Total			40,860	10,815

18.2 Payables not recognised

Listed by economic classification

Goods and services	9,807	-	9,807	19,980
Transfers and subsidies	-	-	-	1,000
Capital assets	2,195	237	2,432	369
Total	12,002	237	12,239	21,349

NOTES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000
Listed by programme level			
Programme 1 - Administration		6,242	6,629
Programme 2 - Cultural Affairs		1,134	3,382
Programme 3 - Library and Archives Services		4,687	2,395
Programme 4 - Sport and Recreation		176	8,943
Total		12,239	21,349

Included in the above totals are the following:

Confirmed balances with other departments	Annexure 5 - Unaudited	2,424	694
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19. Employee benefits

Leave entitlement	13,950	13,839
Service bonus	6,501	6,501
Capped leave	6,406	6,839
Other	218	318
Total	27,075	27,497

At this stage the department is not able to reliably measure the long term portion of the long service awards. R262 Thousand is other long services award for the period of 12 Months.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2025

	Buildings and other fixed structures	Machinery and equipment	Total
	R '000	R '000	R '000

20. Lease commitments

20.1 Operating leases

2024/2025

Not later than 1 year	2,730	7,336	10,066
Later than 1 year and not later than 5 years	2,581	27,685	30,266
Total lease commitments	5,311	35,021	40,332

2023/2024

	Buildings and other fixed structures	Total
	R '000	R '000

Not later than 1 year	1,686	1,686
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Lease commitments is for Office Building and copier machine.

21. Unauthorised, Irregular and Fruitless and wasteful expenditure

Irregular expenditure	3,846	14,522
Fruitless and wasteful expenditure	48	1,711
Total	3,894	16,233

NOTES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000

22. Related party transactions

In kind goods and services provided/received (Additional disclosure)

List in kind goods and services between the department and the related party

Accounting and IT services: Provincial Treasury	-	-
Internal Audit and Audit Committee: Office of the Premier	-	-
Office Accommodation: Department of Public Works, Road and Transport	-	-
Security Services: Department of Community Safety, Security and Liaison	-	-
Total	-	-

During the year under review the Department received free services from the Department of Public Works, Roads, and Transport, Department of Community Safety, Security and Liaison, Office of the Premier and that are related to Department of Culture, Sport and Recreation. The Department occupies government building in the Province provided by Department of Public Works, Roads and Transport and implementing agent for immovable assets free of charge, assets are accounted for by the Department. The Department received service for the Audit Committee and Internal Audit provided through the shared service in the Office of The Premier. Provincial Treasury provided IT services free of charge. There's no related party transaction within the MEC portfolio however all departments are related and the above is disclosed as an additional information in line TR 21.2.4.

23. Key management personnel

Political office bearers (provide detail below)	1,994	2,159
Level 15 to 16	1,885	1,843
Level 14 (incl. CFO if at a lower level)	5,228	3,733
Legal and planning	2,049	2,370
Total	11,156	10,105

24. Provisions

Provision for retention on capital assets	8,658	8,798
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Provisions for retention on capital assets is due to library infrastructure. The outflow of resources is based on contractual terms and there are no uncertainties on the timing of the outflow.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000

24.1 Reconciliation of movement in provisions 2024/2025

	Provision 1	Total provisions
	R '000	R '000
Opening balance	8,798	8,798
Increase in provision	3,203	3,203
Settlement of provision	(3,343)	(3,343)
Closing balance	8,658	8,658

24.2 Reconciliation of movement in provisions 2023/2024

	Provision 1	Total provisions
	R '000	R '000
Opening balance	7,764	7,764
Increase in provision	3,171	3,171
Settlement of provision	(1,465)	(1,465)
Unused amount reversed	(672)	(672)
Closing balance	8,798	8,798

[Provisions for retention on capital assets is due to library infrastructure. The outflow of resources is based on contractual terms and there are no uncertainties on the timing of the outflow.]

NOTES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000

25. Nonadjusting events after reporting date

	2024/2025
	R '000

Precautionary suspension of the accounting officer 29 May 2025 and termination 15 July 2025.

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26. Movable tangible capital assets

Movement in movable tangible capital assets per asset register for the year ended March 31, 2025

	Opening balance	Additions	Disposals	Closing balance
	R '000	R '000	R '000	R '000
Heritage assets				
Heritage assets	210	-	-	210
Machinery and equipment				
Transport assets	32,134	24,771	(706)	56,199
Computer equipment	27,606	1,929	(5,273)	24,262
Furniture and office equipment	35,787	7,692	(3,697)	39,782
Other machinery and equipment	6,654	262	(843)	6,073
	102,181	34,654	(10,519)	126,316

NOTES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

	Note(s)	2024/2025	2023/2024
		R '000	R '000

26.1 Movement for 2023/2024

Movement in movable tangible capital assets per asset register for the year ended March 31, 2024

	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R '000	R '000	R '000	R '000	R '000
Heritage assets					
Heritage assets	210	-	-	-	210
Machinery and equipment					
Transport assets	22,742	(2,600)	11,992	-	32,134
Computer equipment	22,809	-	6,192	1,395	27,606
Furniture and office equipment	32,518	-	7,497	4,228	35,787
Other machinery and equipment	6,851	-	83	280	6,654
	84,920	(2,600)	25,764	5,903	102,181
Total movable tangible capital assets	85,130	(2,600)	25,764	5,903	102,391

	Note(s)	2023/2024
		R '000

26.1.1 Prior period error

Nature of prior period error

Relating to 2023/2024 (affecting the opening balance)

Transport equipment	(2,650)
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NOTES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

26.2 Minor assets

Movement in minor capital assets per the asset register for the year ended as at March 31, 2025

	Heritage assets	Machinery and equipment	Total
	R '000	R '000	R '000
Opening balance	25	27,328	27,353
Additions	-	4,648	4,648
Disposals	-	5,061	5,061
Total minor capital assets	25	26,915	26,940

	Heritage assets	Machinery and equipment	Total
	R '000	R '000	R '000
Number of R1 minor assets	25	1,018	1,043
Number of minor assets at cost	-	85,925	85,925
Total number of minor assets	25	86,943	86,968

Movement in minor capital assets per the asset register for the year ended as at March 31, 2024

	Heritage assets	Other Machinery and equipment	Total
	R '000	R '000	R '000
Opening balance	25	41,147	41,172
Prior period errors	-	50	50
Additions	-	4,094	4,094
Disposals	-	17,963	17,963
Total minor capital assets	25	27,328	27,353

NOTES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

	Heritage assets	Other Machinery and equipment	Total
	R '000	R '000	R '000
Number of R1 minor assets	25	1,072	1,097
Number of minor assets at cost	-	131,596	131,596
Total number of minor assets	25	132,668	132,693

26.2.1 Prior period error

	Note	2023/2024
		R '000

Nature of prior period error

Relating to 2023/2024 (affecting the opening balance)

Library books	50
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The prior period error is as a result of omission of library books received in 2023/24 financial year.

26.3 Movable tangible capital assets written off

Movable capital assets written off for the year ended as at March 31, 2025

	Machinery and equipment	Total
	R '000	R '000
Assets written off	3,186	3,186

NOTES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

Movable capital assets written off for the year ended as at March 31, 2024

	Machinery and equipment	Total
	R '000	R '000
Assets written off	111	111

26.4 Movable tangible capital assets: Capital workinprogress

Capital workinprogress for the year ended as at March 31, 2025

	Note	Opening balance April 1, 2024	Current year capital WIP	Ready for use (Assets to the AR) / Contracts terminated
		R '000	R '000	R '000
Machinery and equipment		16,981	6,990	23,971

Capital workinprogress for the year ended as at March 31, 2024

	Note	Opening balance April 1, 2023	Current year capital WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance March 31, 2024
		R '000	R '000	R '000	R '000
Machinery and equipment		17,988	10,985	11,992	16,981

NOTES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

27. Intangible capital assets

Movement in intangible capital assets per asset register for the year ended March 31, 2025

	Opening balance	Additions	Closing balance
	R '000	R '000	R '000
Software	31,360	2,272	33,632

27.1 Movement for 2023/2024

Movement in intangible capital assets per asset register for the year ended March 31, 2024

	Opening balance	Closing balance
	R '000	R '000
Software	31,360	31,360

27.2 Intangible capital assets: Capital workinprogress

Capital workinprocess for the year ended as at March 31, 2025

	R '000	R '000	R '000	R '000
Intangible assets	27,297	-	-	27,297

NOTES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

Capital workinprocess for the year ended as at March 31, 2024

	Note	Opening balance April 1, 2023	Prior period errors	Current year capital WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance March 31, 2024
		R '000	R '000	R '000	R '000	R '000
Intangible assets		15,328	-	11,969	-	27,297

28. Immovable tangible capital assets

Movement in immovable tangible capital assets per asset register for the year ended March 31, 2025

	Opening balance	Additions	Closing balance
	R '000	R '000	R '000
Buildings and other fixed structures			
Nonresidential buildings	107,436	61,403	168,839
Other fixed structures	60,798	867	61,665
	168,234	62,270	230,504
Heritage assets			
Heritage assets	3,933	-	3,933
Total immovable tangible capital assets	172,167	62,270	234,437

NOTES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

28.1 Movement for 2023/2024

Movement in immovable tangible capital assets per asset register for the year ended March 31, 2024

	Opening balance	Additions	Disposals	Closing balance
	R '000	R '000	R '000	R '000
Buildings and other fixed structures				
Nonresidential buildings	143,333	1,126	(37,023)	107,436
Other fixed structures	2,978	57,820	-	60,798
	146,311	58,946	(37,023)	168,234
Heritage assets				
Heritage assets	3,933	-	-	3,933
Total immovable tangible capital assets	150,244	58,946	(37,023)	172,167

28.1.1 Prior period error

28.2 Immovable tangible capital assets: Capital workinprogress

Capital workinprogress as at March 31, 2025

Note	Opening balance	Current year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance
	R '000	R '000	R '000	R '000
Buildings and other fixed structures	448,329	74,170	62,270	460,229

Payables not recognised relating to capital workinprogress

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

8,693 3,443

NOTES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

Capital workinprogress as at March 31, 2024

	Note	Opening balance	Current year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance
		R '000	R '000	R '000	R '000
Buildings and other fixed structures		455,535	51,740	58,946	448,329

29. Prior period errors

29.1 Correction of prior period errors 2023/2024

	Note	Amount before error correction	Prior period error	Restated amount
		R '000	R '000	R '000

Movable tangible capital assets per asset register.

Motor equipment		22,742	(2,600)	20,142
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The prior period error is as a result of an auctioned motor vehicle not removed from the asset register.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2025

	Note	Amount before error correction	Prior period error	Restated amount
		R '000	R '000	R '000
movement in minor tangible capital assets per asset register.				
Library books		27,303	50	27,353

[The prior period error is as a result of omission of library books received in 2023/24 financial year.]

30. Statement of conditional grants received

	Grant allocation			Spent			2023/2024		
Name of grant	Division of Revenue Act/ Provincial Grants	Roll Overs	Total Available	Amount received by department	Amount spent by department	Under / (Overspending)	% of available funds spent by department	Division of Revenue Act	Amount spent by department
	R '000	R '000	R '000	R '000	R '000	R '000	%	R '000	R '000
Community Library Service Grant	174,793	3,616	178,409	178,409	178,409	-	-%	179,962	176,346
Mass Participation and Sports Development Grant	56,060	-	56,060	56,060	53,251	2,809	95%	49,216	49,215
Expanded Public Works Programme Incentive	2,000	-	2,000	2,000	2,000	-	-%	2,125	2,125
Social Sector Expanded Public Works	-	-	-	-	-	-	-%	1,507	1,507
	232,853	3,616	236,469	236,469	233,660	2,809	-%	232,810	229,193

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 FINANCIAL STATEMENTS

for the year ended March 31, 2025

31. Statement of conditional grants paid to the provinces

Name of Grant	Grant allocation		Transfer	2023/2024	
	Division of Revenue Act	Total Available	Actual Transfer	Division of Revenue Act	Actual Transfer
	R '000	R '000	R '000	R '000	R '000

Summary by province

Mpumalanga	150	150	269	165	162
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Summary by grant

Name of grant 1	150	150	269	165	162
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1. Name of grant 1

Mpumalanga	150	150	269	165	162
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National Departments are reminded of the DORA requirements to indicate any reallocations 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.

33. Statement of conditional grants and other transfers to municipalities

National Departments are reminded of the DORA requirements to indicate any reallocations 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.

34. Broad based black economic empowerment performance

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

ANNEXURES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

Annexure 1D Unaudited

Statement of transfers/ subsidies to public corporations and private enterprises

Name of public corporations/private enterprise	Transfer allocation		Expenditure		2023/2024	
	Adjusted budget	Total available	Actual transfer	% of Available funds transferred	Final budget	Actual transfer
	R '000	R '000	R '000	%	R '000	R '000
Public corporations						
Transfers						
Mbombela Stadium Management (Arena)	30,000	30,000	30,000	100.0%	-	-
Private enterprises						
Transfers						
TLB boxing	-	-	-	-%	1,250	1,200
Ilanga Boxing promotion	1,000	1,000	1,000	100.0%	-	-
Castric Stars Football Association	2,000	2,000	2,000	100.0%	-	-
Kruger United Football Club	2,000	2,000	2,000	100.0%	-	-
Bellas athletic club	50	50	50	100.0%	-	-
Total	5,050	5,050	5,050		1,250	1,200

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

ANNEXURES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

Annexure 1F Unaudited

Statement of transfers to nonprofit institutions

Nonprofit institutions	Transfer allocation		Expenditure		2023/2024	
	Adjusted budget	Total available	Actual transfer	% of Available funds transferred	Final budget	Actual transfer
	R '000	R '000	R '000	%	R '000	R '000

Transfers

Non-profit institutions

TS GALAXY	3,000	3,000	3,000	100%	-	-
Mkhosi Wemhlanga	50	50	50	100%	100	100
South African Gold Panning	1,000	1,000	1,000	100%	2,000	2,000
Lukhanyo Girls	450	450	450	100%	-	-
Zoe Creatives	700	700	700	100%	1,000	1,000
Provincial Language Services	150	150	150	100%	150	150
Mpumalanga gospel awards	1,300	1,300	1,300	100%	3,500	3,500
Friends of the Museum	1,050	1,050	1,050	100%	1,050	1,050
Library for the blind	1,750	1,750	-	-%	1,750	1,750
Rising Sun Foundation	-	-	-	-%	-	4,500
Hlanyela Group	-	-	-	-%	50	50
Let There Be Light Media	-	-	-	-%	89	89
Metro Awards	15,000	15,000	15,000	100%	15,000	15,000
MP Moral regeneration	200	200	200	100%	200	200
Erholweni	100	100	-	-%	100	100
Komjekeje	100	100	-	-%	100	100
CCIFSA	350	350	350	100%	701	350
Innibos	1,000	1,000	1,000	100%	2,000	2,000
Ebukhosini	5,940	5,940	5,880	99%	-	2,940
Admire Billy Malubana Foundation	150	150	150	100%	200	200
Pensele Multi Cultural Foundation	100	100	100	100%	200	200

ANNEXURES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

Annexure 1F Unaudited

Statement of transfers to nonprofit institutions (continued)

Nonprofit institutions	Transfer allocation		Expenditure		2023/2024	
	Adjusted budget	Total available	Actual transfer	% of Available funds transferred	Final budget	Actual transfer
	R '000	R '000	R '000	%	R '000	R '000
Top Aces	450	450	450	100%	500	500
Jimeliz Foundation	1,500	1,500	1,500	100%	2,000	2,000
Nelspruit Marathon	150	150	150	100%	150	150
Sport Federations	1,000	1,000	1,000	100%	1,000	-
MP: Sports Awards	1,500	1,500	1,500	100%	2,000	2,000
Mpumalanga Cycling	400	400	400	100%	500	500
Loskop	200	200	200	100%	500	500
Mp: School Sports Org	200	200	200	100%	250	250
Lenhle Yemaswati	50	50	50	100%	-	-
Malumbi Foundation	1,450	1,450	1,000	69%	-	-
Imijaho yemahhasi	200	200	200	100%	-	-
	39,490	39,490	37,030		35,090	41,179

ANNEXURES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

Annexure 1G Unaudited

Statement of transfers to households

Households	Transfer allocation		Expenditure		2023/2024	
	Adjusted budget	Total available	Actual transfer	% of Available funds transferred	Final budget	Actual transfer
	R '000	R '000	R '000	%	R '000	R '000
Transfers						
Leave Gratuity	900	900	2,136	237%	700	1,257
Injury on duty	-	-	169	-%	-	-
Post retirement benefits	-	-	1,450	-%	-	-
	900	900	3,755		700	1,257

ANNEXURES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

Annexure 3B Unaudited

Statement of contingent liabilities as at March 31, 2025

Nature of liabilities	Opening balance April 1, 2024	Liabilities incurred during the year	Closing balance March 31, 2025
	R '000	R '000	R '000
Claims against the department			
PRE/040/14/MP/J14006/17	-	-	-
Emalangeni	-	-	-
JS964/21	-	-	-
South african roadiness	-	-	-
Markohill	-	7,069	7,069
Sun collect (PTY)LTD	-	65	65
Grassroots	-	-	-
Subtotal	-	7,134	7,134

ANNEXURES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2025

Annexure 5 Unaudited

Intergovernment payables

Government entity	Confirmed balance outstanding		Total	
	2024/2025	2023/2024	2024/2025	2023/2024
	R '000	R '000	R '000	R '000

Departments

Current

Department of Public Works, Roads and Transport	2,424	694	2,424	694
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ANNEXURES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

Annexure 6 Unaudited

Inventories

Inventory for the year ended March 31, 2025

	Note	Sport equipment and attire	Total
		R '000	R '000
Opening balance		887	887
Add: Additions/Purchases Cash		11,675	11,675
(Less): Disposals		(11,675)	(11,675)
Closing balance		887	887

Inventory for the year ended March 31, 2024

	Note	Insert major category of inventory	Total
		R '000	R '000
Opening balance		123	123
Add: Additions/Purchases Cash		14,088	14,088
(Less): Issues		(13,324)	(13,324)
Closing balance		887	887

ANNEXURES TO THE FINANCIAL STATEMENTS

for the year ended March 31, 2025

Annexure 7 Unaudited

Movement in capital workinprogress

Movement in capitalworkin progress for the year ended March 31, 2025

	Opening balance	Current year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R '000	R '000	R '000	R '000
Machinery and equipment				
Transport assets	16,981	6,990	23,971	-
Buildings and other fixed structures				
Nonresidential buildings	181,318	42,317	61,403	162,232
Other fixed structures	267,011	31,853	867	297,997
	448,329	74,170	62,270	460,229
Computer software				
Computer Software	27,297	-	-	27,297
Total	492,607	81,160	86,241	487,526

ANNEXURES TO THE FINANCIAL STATEMENTS
for the year ended March 31, 2025

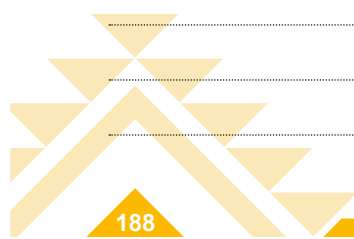
Movement in capital workinprogress for the year ended March 31, 2024

	Opening balance	Current year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing balance
	R '000	R '000	R '000	R '000
Machinery and equipment				
Transport assets	17,988	10,985	11,992	16,981
Buildings and other fixed structures				
Nonresidential buildings	141,455	40,989	1,126	181,318
Other fixed structures	314,080	10,751	57,820	267,011
	455,535	51,740	58,946	448,329
Computer software				
Computer Software	15,328	11,969	-	27,297
Total	488,851	74,694	70,938	492,607



NOTES

Area for handwritten notes, consisting of multiple horizontal dotted lines.



Department of Culture, Sport and Recreation

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