



culture, sport & recreation

MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

ANNUAL REPORT 2021/22

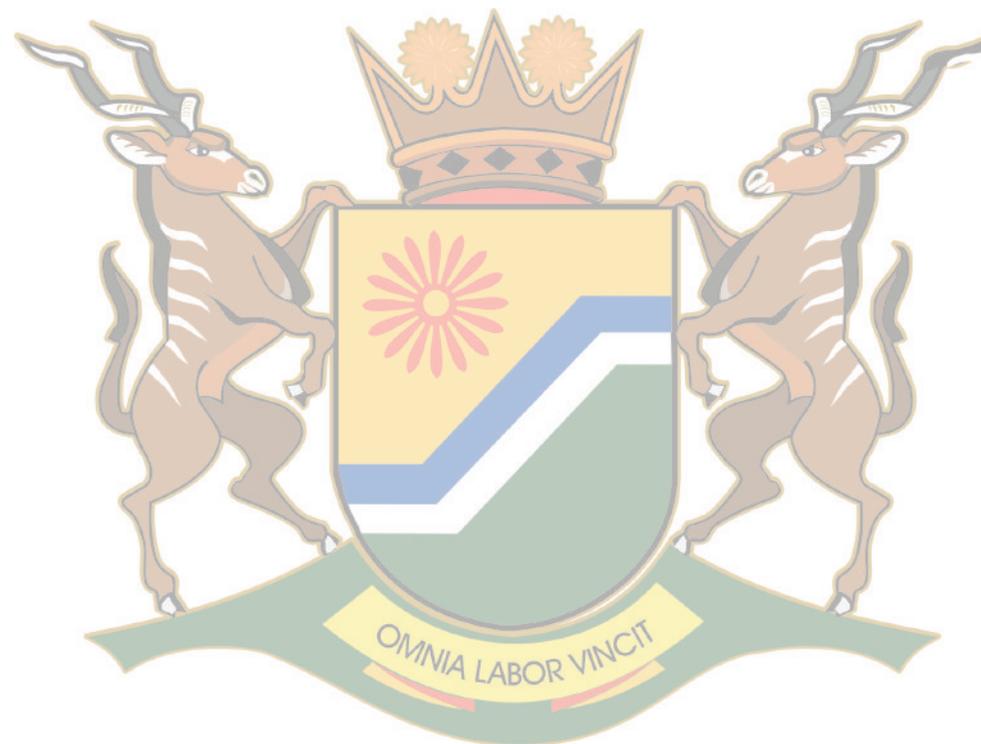


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PART:A
GENERAL INFORMATION

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
DPSA	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	PSCC	Provincial Social Cohesion Committee
MDG	Millennium Development Goal	PSETA	Public Service and Training Authority
MEC	Member of the Executive Council	RMC	Risk Management Committee
MHRAC	Mpumalanga Heritage Resources Authority Council	RSA	Republic of South Africa
MIG	Municipal Infrastructure Grant	SADC	Southern African Development Countries
MILN	Multi Index of Library Need	SAFA	South African Football Association
MINMEC	Minister and Members of the Executive Committee	SAGNC	South African Geographic Names Council
MMS	Middle Management Services	SAGPA	South African Gold Panning Association
MOU	Memorandum of Understanding	SASCOC	South African Sport Confederation and Olympic Committee
MP	Mpumalanga Province	SATMA	South African Traditional Music Achievement Awards
MPGNC	Mpumalanga Provincial Geographical Names Committee	SCM	Supply Chain Management
MPLC	Mpumalanga Provincial Language Committee	SCOPA	Standing Committee in Public Accounts
MPLIS	Mpumalanga Provincial Library Information System	SDIP	Service Delivery Improvement Plan
MPUWA	Mpumalanga Writers Association	SETA	Sector Education and Training Authority
MRM	Moral Regeneration Movement	SITA	State Information Technology Agency
MSAII	Mpumalanga Sport Association for the Intellectually Impaired	SLIMS	SITA Library Information Management System
MSC	Mpumalanga Sport Confederation	SMS	Senior Management Services
MTEF	Medium Term Expenditure Framework	TR	Treasury Regulations
MTSF	Medium Term Strategic Framework	TVET	Technical Vocational Education and Training
MUNIMEC	Municipalities and MEC	WIL	Workplace Integrated Learning
NAAIRS	National Automated Archival Information Retrieval System	WSP	Workplace Skills Plan
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		

3. FOREWORD BY THE MEC



Mrs BT Shongwe
**MEC for the Department of Culture,
Sport & 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 2021/22 Financial Year of the Department of Culture, Sport and Recreation, Vote 11.

The sector of sport, arts and culture operated under a very difficult environment brought on by the COVID 19 pandemic for two consecutive years, which includes the period under review. It was through adherence to regulations that sought to curb the spread of the virus, together with the application of unconventional methods to deliver services, the Department managed to successfully achieve 34 of the 42 planned key outputs which is 81 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 2019 – 2024 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.

- Promote values – non- racialism, non-sexism, democracy. We have promoted our national identity utilising the national flag on commemorative days, major cultural and sporting events. Implemented the Provincial community conversations / dialogues of programmes in the three districts of the Province. In addition, the Department promoted the celebration of commemorative days in the Province on an intercultural basis in a hybrid approach which is the combination of physical and digital channels for access and inclusivity.
- Promote diversification of exports to traditional and new markets to support growth and employment creation in SA - Promote cultural diversity and integration while enhancing cultural tourism through the support of the National Gold Panning Championships and

the three (3) cultural signature events namely; SATMA, Innibos National Festival and the Mpumalanga Cultural Xperience.

- Ensure the development of functional, integrated settlements that provide housing adjacent to social services and amenities. The Department contributed to this noble programme through the construction of two new libraries in Nkomazi (Kamatsamo) and Steve Tshwete (Newtown) Local Municipalities. These public libraries were recorded as work in progress and reprioritized for completion in the 2022/23 financial year. However, the Department continued to support the existing 117 public libraries in the Province with the necessary resources to render their services effectively while others were maintained. These facilities give access to all communities that include women, children and people with disabilities. The model of new facilities has a section dedicated to children and people who are visually impaired.

Sharing of space across race and class – this key action is meant to redress apartheid spatial pattern that limits opportunities for sharing of spaces across all races and different classes. The access to sport for all communities regardless of color or creed, allows an opportunity to interact and focus on common issues more than differences to build a nation. Sport and Recreation is used as a vehicle to achieve this goal. This programme managed to perform despite challenges brought by the COVID 19 pandemic. The Department successfully implemented the Mpumalanga Sports Awards and the International Boxing Tournament in the City of Mbombela.

Lastly, working with the Mpumalanga Cycling Federation, the Department hosted Mpumalanga Cycling Championship in January 2022 at Graskop. A total of 183 cyclists participated in the two days event. The Province was also honoured in the subsequent month to work with Cycling South Africa and Mpumalanga Cycling Union to host the South African Cycling Championship at Graskop.. This was an official National competition where cyclists from all Provinces and abroad participated to compete for National titles and qualify for International competitions.

The Department is pleased with the cordial relationship with community based structures since it managed to support a number of tournamnets, which includes: Uniwisp 3-in-1 Kaapsehoop Marathon which is a race from Kaapsehoop to Mbombela stadium and the Uniwisp Fast 5-in-1 Marathon from Sabie to Mbombela stadium, to mention a few.

- Encourage accountability, transparency, effective management and leadership in the public service. The Department responded to this key action with much determination since it continues to work hard and improve its systems that will culminate in improved audit outcomes.

Challenges

Most of the key outputs that were not fully accomplished as planned 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.

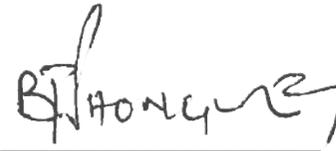
Strategic Focus over the medium to longterm period

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 is 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.

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 BT Shongwe
MEC for the Department of Culture, Sport & Recreation
Date: 31st August 2022

4. REPORT OF THE ACCOUNTING OFFICER



Mr GS Ntombela
Head: Culture, Sport and Recreation

4.1. Overview of operations of the Department

The Sport, Arts and Culture sector gradually recovered from the catastrophic events brought by COVID- 19 in the previous year. There were few challenges encountered in rendering services especially in areas that require sport mass participation due to COVID 19 restrictions. Another challenge was on final completion of culture, library and sport infrastructure projects due to varying factors that range from community unrest and heavy rains.

Despite these challenges noted, achievements were recorded 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 2021/22 financial year, the Department achieved 34 out of its 42 (81%)

planned annual targets. It is worth noting that this performance continued to be delivered during the difficult environment of COVID-19 pandemic for two consecutive years.

Significant events and projects for the year were as follows;

- Promoted the celebration of five (5) 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; SATMA, Innibos National Festival and Mpumalanga Cultural Xperience.
- Implemented the revitalization programme of the Kghodwana Cultural Village, Barberton and Nomoya Masilela Museums. The two maintenance works at Pilgrims Rest and Mashishing Museums were delayed and reprioritized for the next financial year.

- Used Gold Panning as a traditional sport to market museums and promote social cohesion.
- Transformed geographic landscape through fourteen (14) reviewed features and popularization of the existing ones.
- Delays in completion of two new libraries at Kamatsamo and Newtown due to community unrests and heavy rains. These projects were reprioritized for completion in the next financial year. However, the Department managed to provide support to one hundred and seventeen (117) existing public libraries to create access to information and empowered learners and communities with knowledge through provision of electronic books.
- Collected and preserved Indigenous Knowledge System (IKS) for social, economic and cultural development.
- Coordinated and supported programme that honours men and women in sport through Mpumalanga Sport awards.
- Supported International Boxing Tournament as part of high profile games to promote sport development.
- Construction of High Altitude Training Center (HATC) water supply pipe for Emakhazeni section 1,2 & 3 and construction of 7ML reservoir recorded as work in progress as mainly affected by community unrest.

4.2. Overview of the financial results of the Department:

4.2.1. Departmental Receipts

Departmental receipts	2021/22			2020/21		
	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Tax Receipts						
Casino taxes						
Horse racing taxes						
Liquor licences						
Motor vehicle licences						
Sale of goods and services other than capital assets	1 015	444	571	937	408	529
Transfers received						
Fines, penalties and forfeits				-	-	-
Interest, dividends and rent on land	570	415	155	570	309	261
Sale of capital assets	101	257	(156)	111	629	(518)
Financial transactions in assets and liabilities						
Total	1 686	1 116	569	1 696	1 346	272

The Department projected to collect R 1,686 million for the financial year 2021/22 and has collected R 1,116 million. The sale of goods and services which includes, entrance fees, commission insurance, sales of minor assets and rental housing was projected to collect R 1 015 million and managed to collect R 444 thousand due to the decrease in the number of people visiting the sites and COVID-19 restrictions.

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 R 570 thousand and collected R 415 thousand on interest.

The Department projected to collect an estimated R 101 thousand for sale of capital assets and received R 257 thousand for auction on government vehicles and office furniture.

○ Programme Expenditure

Programme Name	2021/22			2020/21		
	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	112 037	112 036	1	96 988	103 251	(6 263)
Cultural Affairs	103 206	106 571	(3 365)	100 663	96 050	4 613
Library and Archives	222 291	216 444	5 847	176 257	188 129	(11 872)
Sport and Recreation	191 917	191 917	0	85 112	62 184	22 928
Total	629 451	626 968	2 483	459 020	449 614	9 406

The Department was allocated a budget of R 459 020 million in 2020/21, with an expenditure of R449 614 million at 98 percent, increasing to R 629 451 million in the 2021/22 fiscal year, and spent R 626 968million, which constitutes 99 percent of the total allocated budget, with an underspending of R2 483 million, a significant portion of which is attributable to capital asset payments.

- As at the end of the fiscal year 2021/22, spending on Programme 1: Administration was at 100%.
- Programme 2: Cultural Affairs spending is at 102 percent, with a significant portion incurred in the procurement of Artists in the Province during the Cultural Xperience event.
- The spending on Programme 3: Library and Archives Services is at 97 percent. The program ensured that it spent within the allocated budget for the fiscal year 2021/22. The spending was based on the District Development Model, and all three districts in the province benefited from all of the Department's services.
- The spending on Programme 4: Sport and Recreation is at 100 percent as of the end of the fiscal year 2021/22, indicating the number of programs implemented in accordance with the approved APP and AOP for the fiscal year under review.

➤ **Virements / Rollovers**

The virement proposed for effected programmes declared below:

Programme 1: Administration

To cover excess spending, a total of R 126 thousand has been transferred from Programme 2: Cultural Affairs to Programme 1: Administration.

Programme 2: Cultural Affairs

A total of R 473 thousand has been withdrawn from Programme 2: Cultural Affairs to help offset excess spending in Programme 1: Administration and Programme 4: Sport and Recreation.

Programme 3: Library and Archives Services

A total of R 2 million has been diverted from Programme 3: Library and Archive Services to help offset excess spending in Programme 4: Sport and Recreation.

Programme 4: Sport and Recreation

A total of R 2.3 million has been added to offset overspending on Programme 4: Sport and Recreation from Programme 3: Library and Archives Services and Programme 2: Cultural Affairs.

➤ **Rollover for 2021/22**

The Department requested a rollover of appropriated funds at the end of fiscal year 2021/22.

The total amount requested by the Department is R 7.4 million, which is summarized below:

Payment of Capital Assets

Due to late submission of source documents, R 4.1 million from Program 3 (Library and Archives Services) was not spent by the end of the fiscal year.

Goods and Services

Due to late submission of source documents, R 3.2 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.
 - The unauthorised expenditure on Programme 2: Cultural Affairs was due to the Department's expenditure during the Cultural Experience Festival and the event's change in scope.
- Strategic focus over the short to medium term period

During the second budget adjustment, the Department received funds for the construction of the High Altitude Sports Centre.
- Public Private Partnerships
 - None.
- Discontinued key activities / activities to be discontinued
 - None
- New or proposed key activities
 - None
- Supply chain management
 - The Department has an approved procurement policy in place to prevent irregular expenditure
 - Challenges experienced in SCM and how they were resolved
 - 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

➤ None.

Acknowledgement/s or appreciation

I would like to thank the MEC for Culture, Sport and Recreation Mrs BT Shongwe for providing the Department with strategic leadership and direction. Lastly, I would like to thank all the public servants who have remained resolute and managed to do their work from home during the COVID-19 period. 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 125 to 150 has been approved by the Accounting Officer



Mr GS Ntombela
Accounting Officer
Department of Culture, Sport and Recreation
Date: 31st July 2022

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

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

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

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

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

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

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

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

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

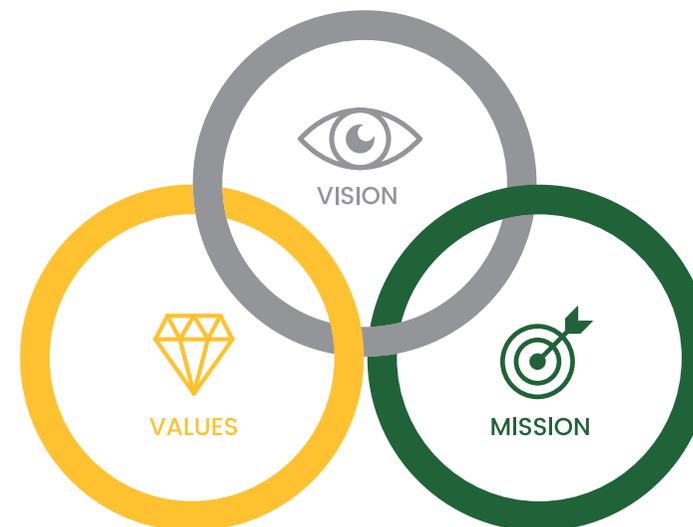
In my opinion the annual report fairly reflects operations, performance information, human resources information and financial affairs of the Department for the financial year ended 31 March 2022.

Yours faithfully



Mr GS Ntombela
Accounting Officer
Department of Culture, Sport and Recreation
Date: 31st July 2022

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

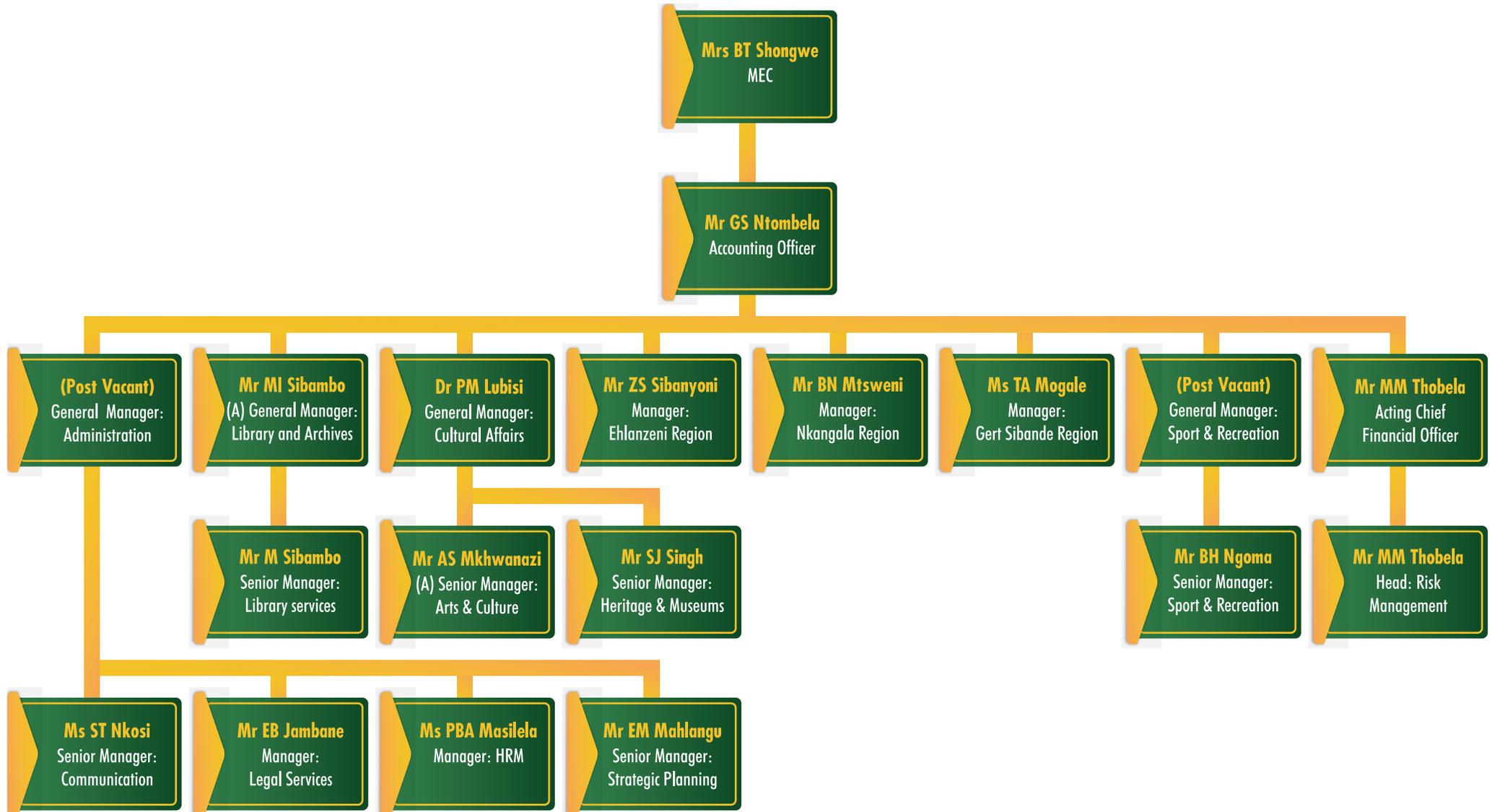
- Caring
- Accountability
- Teamwork
- Responsive
- Integrity
- Creativity

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



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. Amongst the three programmes audited (Cultural Affairs, Library and Archive as well as Sport and Recreation) no finding were reported under the Predetermined Objectives heading in the Report on other legal and regulatory requirements section of the auditor's report.

Refer to page 120 of the Report of the Auditor General, published as Part E: 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. The most impacted service due to COVID 19 pandemic restrictions was non achievement on set target of patrons visiting museums and cultural villages in the province. Factors that relate to community unrest and unforeseen technical challenges affected the maintenance work at Mashishing and Pilgrim Rest Museums.

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 establishment of new library infrastructure due to community unrest and unfavourable weather conditions. All the capital projects delayed were reprioritized 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 programme by COVID-19 pandemic was on sport mass participation programme due to restrictions. In addition the pre-construction phase to deliver bulk services for the High Altitude Training Center was mainly affected by community unrest.

2.2. Service Delivery Improvement Plan

The Service Delivery Improvement Plans (SDIPs) circular no 1 of 2020/21 from the Department of Public Service and Administration (DPSA) reported that the implementation of SDIP will be on hold in 2021/22 financial year while the Department is still in the process of consulting various stakeholders in order to review the SDIP Directive (2008). Hence, this item on Service Delivery Improvement Plan was not reported by DCSR on the period under review.

2.3. Organisational Environment

The Department managed to successfully implement most of its planned targets of the year under review. However, those achievements recorded required extraordinary measures since the Department had to come up with alternative service delivery mechanism due to the restrictions emanating from COVID-19 pandemic. While the Department managed to fill positions on the year under review the notable challenge is on the filling of Chief Finance Officer and Chief Director: Library and Archives vacancies that are still in progress.

The easing of COVID 19 restrictions in 2021/22 financial year marked the end of staff rotation in the work place. This also includes the return of employees who were working remotely and only those who have severe commobilities had to re-apply to work from home.

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) Increase percentage of Mpumalanga population that is proud to be South African

The outcome will serve as a springboard for united, democratic, participatory, nonsexist, nonracial and equal society. The outcome indicator will measure the percentage of South Africans that are proud to be South Africans. This outcome indicator was opted because it comes from Statistics South Africa that is a reliable source however it was not updated under the reporting period. Therefore, percentage of Mpumalanga population that is proud to be South African will be maintained with the baseline of 90.1%

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 “I am the Flag” national symbols and orders campaigns. Implemented the Provincial community conversations / dialogues programme and also promoted the celebration of five (5) commemorative days on intercultural basis, which were fully inclusive of all South Africans

b) Contribute in cultural and sport tourism to increase percentage of tourism in the province

The Medium Term Strategic Framework (MTSF) (2019/20-2024/25) calls for promotion of diversification of exports to traditional and new market to support growth and employment in South Africa. The Department is investing more on creative industry with an aim of boosting tourism. This include hosting of major cultural and sport event in the province that attract national and international patrons.

Culture and tourism are much intertwined and the output indicator selected would give an important yardstick to measure contribution in the sector. In order to grow tourism, the province need to invest on major cultural and sport infrastructure as enablers. Unavailability of an International Conventional Centre (ICC) and other major sport facility impede the province in hosting major events and tournaments. The current major infrastructure developments such as the Creative and Cultural Hub and High Altitude Training Center would provide much needed relief in the long term.

The economic empowerment of the people of Mpumalanga bring much needed socio-economic upliftment that is an important component of social cohesion in relation to equal opportunities and redress.

The significant achievements:

- Promote diversification of exports to traditional and new markets to support growth and employment creation in SA - Promote cultural diversity and integration while enhance cultural tourism through support of three (3) cultural signature events namely; SATMA, Digital Innibos National Festival and Mpumalanga Cultural Xperience. Lastly, the National Gold Panning Championship.

c) Increase access to library and information services

In the MTSF outcome (2019/20 -2024/25) one of the core pillars is to build the capabilities of South Africans to increase access to information through library facilities for communities to make 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 intergrated 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 sections in libraries that caters for the blind.

The significant achievements:

- Ensure development of functional, integrated settlements that provides housing adjacent to social services and amenities. Although the Department did not complete all the new libraries as planned in the year under review. However, it managed to deliver library services through the support of existing 117 public libraries in the Province.

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

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 a nation. The outcome indicator suggests that the more people interact across the color it increase chances of racial integration.

The significant achievements:

- Sharing of space across race and class – the achievement of the impact indicator was negatively affected by suspension of sport due to COVID-19 pandemic. In Community Sport and Recreation only 60 531 which is an improvement from 4 138 participants in previous years while, learners participated in school sport were recorded at 11 142 against the baseline of zero in the previous year when COVID 19 was rife.

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 50% 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 17 to 6 in the previous audit. The 2021/22 financial report will be reflected on Part E 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 – 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.

List the 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.

List the 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 the institutional outcomes that each programme contributes towards according to the Annual Performance Plan.

- ✓ The Department had a total of five (5) 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 of building 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.

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, one (1) woman representation and seven (7) males. This represents 12, 5% percent of women at Senior Management Level. Nine (9) persons living with Disabilities are represented in the Department, this represents 1,35% of the total staff compliment. The Department does not have 50% women representation at SMS level. While there is a moratorium on filling of vacant posts, the Executive Council has approved for the filling of two SMS post of which the issue of women representation will be considered. In relation to the people living with disabilities not enough pool of people meet the minimum requirements of the advertised posts. The Department will continue to work with related

community based structures to meet the required threshold of 2%. 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 2021 /2022 financial year a total of 53% constituted by 103 of 193 procurement transactions in the Department was dedicated to women owned businesses. A positive variance of 13 % has been realized. The Department will continue prioritization of women economic inclusion in the 2022/23 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 2021/22 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 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	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 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	Reasons for deviations
Build a functional cooperate governance services	Improved strategic coordination of plans that are compliant 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
Build a functional cooperate governance services	Achieved unqualified audit opinion on financial statements	Number of financial Statements and reports produced	16	14	14	14 financial statements and reports produced	None	None
Build a functional cooperate governance services	Successfully implement and realise benefits from ICT solutions in 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
Build a functional cooperate governance services	Promote good corporate governance practices and management	Number of risk compliance documents produced	5	5	5	1 Approved risk plan and 4 Risk management reports produced	None	None
Build a functional cooperate governance services	Implementation of the Communication strategy to market the Department	Number of marketing initiatives implemented	0	4	4	4 marketing initiatives implemented	None	None

Linking performance with budgets

Sub programme expenditure

Programme Name: Administration	2021/22			2020/21		
	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	10 035	9 992	43	9 970	8 699	1 271
Corporate Services	102 002	102 044	(42)	87 018	94 551	(7 533)
Total	112 037	112 036	1	96 988	103 250	(6 262)

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 R112, 037 million for the year under review and spent R112, 036 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 does not have standardised indicators due to the merger of Department of Arts and Culture and Department of Sport and Recreation. The amalgamation of the two Departments into Department of Sport, Arts and Culture was effected in 2019 hence, the finalisation of standardised indicator is still work in progress. Therefore, due to the unavailability of core set of standardised outputs and output indicators the Department will report on the province specific outputs and output indicators as reflected in the Annual Performance Plan.

Reporting on the Institutional Response to the COVID-19 Pandemic

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

Budget Programme	Intervention	Geographic location (Province/ District/ local municipality) (Where Possible)	No. of beneficiaries (Where Possible)	Disaggregation of Beneficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
Administration	Purchase of personal protective Equipments	Head Office and Regional Offices	513 Employees and users	All Employees and users	968	297	Yes	Reduced COVID 19 virus infection

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 the institutional outcomes that each programme contributes towards according to the Annual Performance Plan.
 - ✓ The Department had a total of five (5) outcomes planned to deliver its services. Programme 2: Cultural Affairs of which two (2) of them are programme specific namely; Increase percentage of Mpumalanga population that is proud to be South African and contribute in Cultural and Sport tourism to increase percentage of tourism in the province

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 two (2) outcomes.

Increase percentage of Mpumalanga population that is proud to be South African

- Contribute towards non-racialism and combat racism, racial discrimination, xenophobia and related intolerance through social cohesion dialogues and use of National Days as a platform for promoting constitutional values. Three (3) community Dialogues conducted that comprise of various themes to address various social ills such as racial discrimination, xenophobia, Gender Based Violence, Lesbian Gay Bisexual Transgender Queer Index plus awareness were conducted as part of the campaigns on promotion of national symbols and orders
- Preservation of living culture programmes in partnership with amaXhosi through the support of Cultural programmes including Erholweni and Komjejejeke.

The achieved output provided a platform for people of diverse background to discuss thematic social issues and also being educated about the charter of positive values.

Contribute in Cultural and Sport tourism to increase percentage of tourism in the province.

- Implement the revitalization programme of the cultural villages and museums to remain relevant in preservation of history and heritage. Three (3) of the five (5) Museum and cultural villages were maintained.
- Use gold panning as a traditional sport to market museums and built social cohesion nationally and internationally. Gold panning championship was hosted.

- Transformation of geographic landscape through reviewed features and popularization of the existing. Geographic features were reviewed
- Supported signature events that promote cultural diversity and enhance cultural tourism. South African Music Traditional Awards (SATMA) and Innibos National Festival were supported.
- Promote cultural diversity and integration while enhancing cultural tourism through support and implementation of the key cultural events. The Mpumalanga Cultural Xperience was hosted.

The outputs contribute to the outcome as it seeks to promote diversification markets through the cultural and creative industry sector that has an impact on tourism.

In addition, the revitalization programme of the museum will go a long way towards ensuring that operating hours of the creative industry is being increased to boost the tourism and economy.

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 got digital 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 2021/22 during the year under review. Hence, the following table is reported as nil.

Programme 2: Cultural Affairs									
Outcome	Output	Output Indicator	Audited Actual Performance 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement 2020/2021	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 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	Reasons for deviations
Increase percentage of Mpumalanga population that is proud to be South African	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 campaigns on promotion of national symbols and orders	3	60	9	17 campaigns conducted on national symbols and orders	(8)	Exceeded the target due to partnership with other stakeholders
Increase percentage of Mpumalanga population that is proud to be South African	Community conversations / dialogue programme implemented to enhance social cohesion and nation building	Number of community conversation/ dialogues held to foster social interaction	3	1	3	3 Community Dialogues conducted (Themes covered includes: Race relations, Language, Safety and Security, Morals and Values, Gender based Violence, Economic Redress and Religion)	None	None
Increase percentage of Mpumalanga population that is proud to be South African	Promote the celebration of national days on an intercultural basis, fully inclusive of all South Africans	Number of National and historical days celebrated	7	3	5	5 National and historical days celebrated <ul style="list-style-type: none"> Freedom Day, Dipaliseng LM Africa Day, Thembisile Hani LM Youth Day, hosted on digital platform using City of Mbombela as a center. Women's Day, Steve Tshwete LM Heritage Day, Bushbuckridge LM 	None	None

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

Outcome	Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	Reasons for deviations
Contribute in Cultural and Sport tourism to increase percentage of tourism in the province	Cultural Hub established as one stop shop artists, performers and film makers to develop and	Secured PPP investor for Cultural Hub	None	None	Secured PPP investor for Cultural Hub National Treasury approval 1,11A and 11B Inception PPP Feasibility study completed PPP Procurement	Not Achieved Reviewed Feasibility Study as per the remedial work proposed by National Treasury towards attainment of National Treasury approval 1	Noted secured PPP investor for Cultural Hub	The project was delayed by prolonged processes to appoint the Transactional Advisor
Contribute in Cultural and Sport tourism to increase percentage of tourism in the province	Coordinated marketing platforms for creative industry products to create jobs	Number of Arts and Crafts cooperatives supported	58	16	15	20 arts and crafts cooperatives supported	(5)	Exceeded target due to collaboration with Fashion Event in celebration of Africa Month at Emnotweni Arena and Innibos National Festival initiatives
Contribute in Cultural and Sport tourism to increase percentage of tourism in the province	Increased scope of implementing Arts and Culture projects through appointment of EPWP coordinators	Number of jobs opportunities created through arts, culture and heritage programmes	165	152	119	140 jobs opportunities created through arts, culture and heritage programmes	(21)	Exceeded target due to increased demand of EPWP job opportunities

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

Outcome	Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	Reasons for deviations
Contribute in Cultural and Sport tourism to increase percentage of tourism in the province	Promote cultural diversity and enhance cultural tourism through support of community based structures initiatives	Number of events that promote cultural diversity and enhance cultural tourism supported	5	2	2	02 events that promote cultural diversity and enhance cultural tourism supported <ul style="list-style-type: none"> • South Arican Traditional Music Awards (SATMA) • Innibos National Festival 	None	None
Contribute in Cultural and Sport tourism to increase percentage of tourism in the province	Promote cultural diversity and enhance cultural tourism through support of community based structures initiatives	Host Mpumalanga Cultural Xperience	1	1	1	1 Mpumalanga Cultural Xperience hosted with the following pillars <ul style="list-style-type: none"> • Comedy Xperience • Main Festival • Choral Xperience • Traditional Xperience • Soul Session • Gospel Awards • Marathon Xperience • Carnival Xperience 	None	None
Contribute in Cultural and Sport tourism to increase percentage of tourism in the province	Promote cultural diversity and enhance cultural tourism through support of community based structures initiatives	Number of community structures supported	10	6	10	10 Community structures supported	None	None

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

Outcome	Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	Reasons for deviations
Contribute in Cultural and Sport tourism to increase percentage of tourism in the province	Promote cultural diversity and enhance cultural tourism through support of community based structures initiatives	Number of cultural projects supported	5	0	4	4 cultural projects supported at: <ul style="list-style-type: none"> • Erholweni commemoration • Annual King Silamba Day Commemoration (Komjekejeke) • Sermon commemorating passing of late King and Queen of Zulu nation • Umkhosi womhlanga master class at at Kingdom Eswatini 	None	None
Contribute in Cultural and Sport tourism to increase percentage of tourism in the province	Implement the revitalization programme of the cultural villages and museums to remain relevant in preservation of history and heritage	Number of cultural villages provided with maintenance	0	2	1	1 cultural village provided with maintenance (Kghodwana Cultural Village)	None	None

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

Outcome	Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	Reasons for deviations
	Implement the revitalization programme of the cultural villages and museums to remain relevant in preservation of history and heritage	Number of museums provided with maintenance	2	2	4	Not achieved 2 Museums provided with maintenance <ul style="list-style-type: none"> Nomoya Masilela museum Barberton Main museum 	2	2 maintenance work delayed at Mashishing museum due to challenges in translating content on the museum exhibition panels. Pilgrims' Rest was delayed by community unrest.
	Introduced technology to improve access to provincial museums in the Province	Number of provincial museums utilizing technology to improve visitor experience	0	2	2	2 Provincial museums utilizing technology to improve visitor experience <ul style="list-style-type: none"> Pilgrim's Rest Museum Barberton Museum 	None	None
	Contributed to tourism by attracting the number of visitors in museums and Cultural villages	Number of patrons visiting museums and cultural villages in the province	26 868	3 785	10 000	Not achieved 8 646 patrons visited museums and cultural village	1354	Target not achieved due to the effects of COVID 19 pandemic and related restrictions

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

Outcome	Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	Reasons for deviations
	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	0	1	2	2 international and national gold panning tournaments: <ul style="list-style-type: none"> Participated online tournament hosted by Czech Republic Participated in Pilgrims Rest with diverse group of participants including other Provinces 	None	None
	Transformation of geographic landscape through reviewed features and popularization of the existing	Number of Standardized geographic names features reviewed	7	5	5	14 standardized geographic name features reviewed in Dr J.S. Moroka LM and Thembisile Hani LM	(9)	Exceeded target due to high demand for the service as more names were received from the two Municipalities
	Protect and preserve heritage resources in the Province	Number of heritage resources proclaimed	6	0	3	3 Heritage resources proclaimed Ehlanzeni, Nkangala and Gert Sibande District Cenotaphs	None	None

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

Outcome	Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	Reasons for deviations
Increase percentage of Mpumalanga population that is proud to be South African	Invest in the promotion of multilingualism and development of reading material in indigenous languages	Number of language coordinating structures supported	6	2	1	1 language coordinating structure supported <ul style="list-style-type: none"> Mpumalanga Provincial Language Committee (MPLC) 	None	None
		Number of reading materials in indigenous languages produced	0	0	3	3 reading materials in indigenous languages produced <ul style="list-style-type: none"> 2 short story books in Isindebele and Siswati" 1 Trilingual Animals terminology list produced 	None	None

Strategy to overcome areas of under performance

- The target of securing a private investor of Cultural Hub through PPP process was hampered by prolonged processes to appoint the Transactional Advisor. Since the Transactional Advisor was ultimately appointed towards the end of financial year, the finalization of all PPP processes has been reprioritized for 2022/23 FY
- Two (2) maintenance work delayed at Mashishing museum due to challenges in translating content on the museum exhibition panels. Pilgrims' Rest was delayed by community unrest. Both projects reprioritised for implementation in the next financial year.
- Patrons visiting museums and cultural villages target not achieved due to the effects of COVID 19 pandemic and related restrictions. Performance indicator has been reviewed in 2022/23 financial year to cater risk related to COVID 19

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

The Sport, Arts and Culture sector does not have standardised indicators due to the merger of Department of Arts and Culture and Department of Sport and Recreation. The amalgamation of the two Departments into Department of Sport, Arts and Culture was effected in 2019 hence, the finalisation of standardised indicator is still work in progress.

Therefore, due to the non-availability of core set of standardised outputs and output indicators the Department will report on the province specific outputs and output indicators as reflected in the Annual Performance Plan.

Reporting on the Institutional Response to the COVID-19 Pandemic

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

Linking performance with budgets

Sub programme expenditure

Programme Name: Cultural Affairs	2021/22			2020/21		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Management	2 272	2 240	32	2 265	1 938	327
Arts and Culture	74 360	79 791	(5 431)	70 195	63 709	6 486
Museum and heritage	23 801	21 979	1 822	26 528	29 004	(2 476)
Language services	2 773	2 561	212	1 675	1 399	276
Total	103 206	106 571	(3 365)	100 663	96 050	4 613

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 R103, 206 million for the year under review and spent R 106,571 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 the institutional outcomes that each programme contributes towards according to the Annual Performance Plan.
 - ✓ The Department had a total of five (5) outcomes planned to deliver its services. Programme 3: Library and Archives had one (1) programme specific outcome that it contributes towards namely; Increase access to library and information 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 3: Library and Archives. The following outputs were key towards achievement of the outcome.

Increase access to library and information services

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

- Built new libraries to create access to information. The two (2) new libraries planned for completion in 2021/22 financial year were delayed.
- Maintained and upgraded existing library facilities to increase durability. The six (6) planned existing libraries were maintained.
- Empowered learners and communities with knowledge through supply of new library materials to public libraries. Electronic books were made accessible
- Created access to information for the blind. Twenty eight (28) libraries offered services to the blind

- Improved percentage of government bodies that comply with proper records management in the province. Government bodies that comply with records management standards were tracked as planned
- Collect and preserve Indigenous Knowledge System (IKS) for social, economic and cultural development. The virtual oral history project was undertaken

All the key outputs in this programme contribute towards the realization of the outcome that seeks to increase access to library and information services. Therefore, the provision of new library facilities, the electronic books, service to the blind and oral history project undertaken.

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 living 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 and even made worse during the advent of COVID-19 pandemic.

Table 2.4.4.1:

The Department did not re-table the Annual Performance Plan 2021/22 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 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement 2020/2021	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 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	Reasons for deviations
Increase access to library and information services	Built new libraries to create access to information	Number of new libraries built	2	1	2	Not achieved Libraries are in progress, Kamatsamo 49% and Newtown 24%	2	Delays due to community disruptions and excessive rainfall and shortage of materials
		Number of new libraries built initiated for completion in two years	0	1	2 (planned to be 15%)	Not achieved	2 (recorded at 0%)	Both projects delayed appointment of contractors

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

Outcome	Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	Reasons for deviations
Increase access to library and information services	Maintain and upgraded existing library facilities to increase durability	Number of existing facility upgraded for public library purposes	1	0	1	Not achieved eMalahleni main public library upgrade recorded at 92% completion	1	Delayed due to changes in the scope of work
		Number of municipal libraries maintained	0	5	6	6 municipal libraries maintained	None	None
Increase access to library and information services	Empowered learners and communities with knowledge through supply of new library materials to public libraries	Number of electronic books made accessible	0	2 597	3000	3 731 electronic books made accessible	(731)	Exceeded target due to increase demand of electronic books during COVID-19 restrictions in public libraries
	Created access to information for the blind	Number of libraries offering services to the blind	21	28	28	28 libraries offering services to the blind	None	None
Increase access to library and information services	Mpumalanga Library and Information System installed to improve access to library service	Number of libraries accessing Mpumalanga Library Information Management System	0	0	117	117 libraries accessing Mpumalanga Library Information Management System	None	None

Programme 3: Cultural Affairs (Sub Programme: Archives)

Outcome	Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	Reasons for deviations
Increase access to library and information services	Improved percentage of government bodies that comply to proper records management in the province	Number of government bodies that comply with records management standards	39	13	13	13 government bodies complied with records management standards	None	None
	Collect and preserve Indigenous Knowledge System (IKS) for social, economic and cultural development	Number of oral history projects undertaken	1	1	1	1 oral history projects undertaken at Gert Sibande District	None	None

Strategy to overcome areas of under performance

- Programme 3: Library and archives had three (3) targets that were not achieved. All the targets not achieved relates to capital projects which were in the main affected by community unrest. The projects were rolled over to the next financial year and the Department will strengthen its social facilitation campaigns with local communities through steering committee constituted by the Department, DPWRT, and Local Municipalities to avoid further disruptions of the projects.

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

The Sport, Arts and Culture sector does not have standardised indicators due to the merger of Department of Arts and Culture and Department of Sport and Recreation. The amalgamation of the two Departments into Department of Sport, Arts and Culture was effected in 2019 hence, the finalisation of standardised indicator is still work in progress.

Therefore, due to the non-availability of core set of standardised outputs and output indicators the Department will report on the province specific outputs and output indicators as reflected in the Annual Performance Plan.

Reporting on the Institutional Response to the COVID-19 Pandemic

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

Linking performance with budget

Sub programme expenditure

Programme Name: Library & Archives	2021/22			2020/21		
	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	1 282	0	1 282	0	0	0
Library Services	216 073	212 202	3 871	173 372	186 091	(12 719)
Archives Services	4 936	4 242	694	2 885	2 037	848
Total	222 291	216 444	5 847	176 257	188 128	(11 871)

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 R222, 291 million for the year under review and spent R216,444 million. The capital projects in progress are being monitored to ensure completion within agreed time frames and goods and services procured will be delivered .

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 the institutional outcomes that each programme contributes towards according to the Annual Performance Plan.
 - ✓ The Department had a total of five (5) outcomes planned to deliver its services. Programme 4: Sport and Recreation of which two (2) of them are programme specific namely; Contribute in Cultural and Sport tourism to increase percentage of tourism in the province

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 two (2) outcomes.

Contribute in Cultural and Sport tourism to increase percentage of tourism in the province

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

- Establishment of High Altitude Training Center with multiple facilities as a pioneering centre for sporting excellence. Bulk infrastructure services were initiated as planned at Emakhazeni and reprotized for completion in 2022/23 financial year.
- Coordinated and support programme that honor men and women in sport. Provincial Sport Awards was hosted to honor athletes (Sport Legends) who have great achievement in sport was hosted.
- Support of community based structures to advance sport programmes and enhance tourism in the Province. Community based structures were supported to advance sport programmes and enhance tourism
- Support high profile games to promote sport development. High profile game in the form of the International Boxing Tournament that was supported at the City of Mbombela to promote sport development

The above outputs that hinges on sport excellence had a positive ripple effect to tourism. Hence, contribution to the outcome was realized.

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

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

- Promote participation in sport and recreation by facilitating opportunities for people to share space. 60 531 of 70 312 people actively participating in organized sport and active recreation events was achieved and eight (8) local leagues were supported since they could comply with COVID-19 requirements.
- Fostered nation building while supporting high performance athletes to achieve success in national sport platform by providing them with scientific support. The indicator target was achieved
- Empowered athletes in schools, municipal hubs and clubs with sport equipment and/ or attire to excel in sport. The schools, municipal hubs and clubs were supported with sport equipment and attire.
- Developed and nurture talent of learners in sport by providing them with opportunities to excel school sport seasons hosted. Learners participated in school sport seasons and set target was achieved.

The Sport sector as it deals with mass participation was highly impacted by the effects of COVID-19 pandemic. Therefore, some of the planned outputs could not contribute to the realization of the outcome as envisaged.

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 2021/22 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 2019/2020	Audited Actual Performance 2020/2021	Planned Annual Target 2021/2022	Actual Achievement 2021/2022	Deviation from planned target to Actual Achievement 2020/2021	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 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	Reasons for deviations	
Contribute in Cultural and Sport tourism to increase percentage of tourism in the province	High Altitude Training Center established with multiple facilities as a pioneering Center for sporting excellence	Number of bulk services phases for the High Altitude Training Center implemented	None	None	Phase 1 construction of water supply pipe for Emakhazeni section 1,2&3 and construction of 7ML resevoir completed	Not Achieved Construction of water supply pipe for Emakhazeni section 1,2 & 3 and construction of 7ML reservoir work in progress and recorded as follows: <ul style="list-style-type: none"> • 7 ml reservoir and the pump station - 12%, • Section 1 - 54%, • Section 2 - 45%, • Section 3 - 43% 	Phase 1 construction of water supply pipe for Emakhazeni section 1,2&3 and construction of 7ML resevoir not completed	Project delayed by community unrest, infighting for the community beneficiacion and the heavy rain	

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

Outcome	Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	Reasons for deviations
Contribute in Cultural and Sport tourism to increase percentage of tourism in the province	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 of community based structures to advance sport programmes and enhance tourism in the Province	Number of sport community based structures supported to advance sport programmes and enhance tourism	5	3	4	4 sport community based structures supported <ul style="list-style-type: none"> • Mpumalanga Cycling Union • Mpumalanga School Sport Organization • Mpumalanga Sport Confenderaion • Nelspruit Marathon (Kaapsehoop 3 in 1) 	None	None
	Support high profile games to promote sport development	Number of high profile games supported to promote sport development	1	1	1	1 high profile games supported to promote sport development (International Boxing Tournament)	None	None

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

Outcome	Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	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 people actively participating in organized sport and active recreation events	78 076	4 138 728 actual achievement of the original APP and 3 410 actual achievement of the re-tabled APP	70 312	Not achieved 60 531 people actively participating in organized sport and active recreation events	9781	Target not achieved due to the effects of COVID 19 pandemic and related restrictions
	Promote participation in sport and recreation by facilitating opportunities for people to share space	Number of local leagues supported	6	6	8	8 local leagues supported <ul style="list-style-type: none"> • Football • Netball • Volleyball • Basketball • Softball • Tennis • Cricket • Athletics 	None	None
	Fostered nation building while supporting high performance athletes to achieve success in national sport platform by providing them with scientific support	Number of athletes supported by the sports academies to access scientific support programme	252	46	250	272 athletes supported by the sports academies	(22)	Exceeded target due to increased demand for the service

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

Outcome	Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	Reasons for deviations
Promote interaction across race and class through number of athletes participating in sports	Empowered athletes in schools, municipal hubs and clubs with sport equipment and/attire to excel in sport	Number of school, hub and clubs provided with equipment and or attire as per established norms and standards	77	94	187	192 school, hub and clubs provided with equipment and or attire as per established norms and standards	(5)	Exceeded target due to demand to provide sport equipment and attire for the 5 sport focus schools

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

Outcome	Output	Output Indicator	Audited Actual Performance 2019/20	Audited Actual Performance 2020/21	Planned Annual Target 2021/22	Actual Achievement 2021/22	Deviation from planned target to Actual Achievement for 2021/22	Reasons for deviations
Promote interaction across race and class through number of athletes participating in sports	Developed and nurture talent of learners in sport by providing them with opportunities to excel school sport seasons hosted	Number of learners participating in School Sport Tournaments	11 075	0	10 800	11 142 learners participating in School Sport Tournaments	(342)	Exceeded target due to the directive by National Department to include Primary learners

Strategy to overcome areas of under performance

- Phase 1 construction of water supply pipe for Emakhazeni section 1,2&3 and construction of 7ML reservoir not completed. This is a multi year project and outstanding work reprogrammed for 2022/23 financial year.
- Sport Mass participation target not achieved due to the effects of COVID 19 pandemic and related restrictions and reviewed in 2022/23 financial year to cater risk related to COVID 19

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

The Sport, Arts and Culture sector does not have standardised indicators due to the merger of Department of Arts and Culture and Department of Sport and Recreation. The amalgamation of the two Departments into Department of Sport, Arts and Culture was effected in 2019 hence, the finalisation of standardised indicator is still work in progress.

Therefore, due to the non-availability of core set of standardised outputs and output indicators the Department will report on the province specific outputs and output indicators as reflected in the Annual Performance Plan.

Reporting on the Institutional Response to the COVID-19 Pandemic

Budget Programme	Intervention	Geographic location (Province/ District/local municipality) (Where Possible)	No. of beneficiaries (Where Possible)	Disaggregation of Beneficiaries (Where Possible)	Total budget allocation per intervention (R'000)	Budget spent per intervention	Contribution to the Outputs in the APP (where applicable)	Immediate outcomes
Sport and Recreation	Purchase of PPE's during School Sport Tournaments	3 Districts: Nkangala, Ehlanzeni and Gert Sibande	11 142 learners participating in School Sports Tournaments	None	9	34	Yes	Reduced number of COVID 19 infections

Linking performance with budgets

Sub programme expenditure

Programme Name: Sport and Recreation	2021/2022			2020/2021		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Management	2 193	1 761	432	2 517	2 239	278
Sports	135 199	136 676	(1 477)	52 190	38 401	13 789
Recreation	30 834	30 046	788	17 157	16 352	805
School Sports	23 691	23 434	257	13 248	5 192	8 056
Total	191 917	191 917	0	85 112	62 184	22 928

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 R191 917 million for the year under review and spent R191 917 million. The programme was able to achieve almost all its planned outcomes for the year under review.

5. TRANSFER PAYMENTS

5.1. Transfer payments to public entities

None

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.

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

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity (R'000)	Reasons for the funds unspent by the entity
1. Zoe Creative Organisation	Non-Profit organisation	Promote and develop arts and culture	Yes	500	500	None
2. South African Traditional Music Awards	Community based organisation	Promote and develop arts and culture	Yes	13 200	13 200	None
3. Cultural and Creative Industry Federation SA	Non Profit Company	Promote and develop arts and culture	Yes	51	51	None
4. Moral Regeneration Movement	Non-profit organisation	Revive and instil the moral fibre and values that were decayed, so that we build new person and society that have value and society that is human.	Yes	250	250	None
5. Innibos National Festival	Community based organisation	Promote cultural diversity and enhance cultural tourism	Yes	2 000	0	The funds that were allocated to the festival for 2020 were carried over in June 2021.
6. Mpumalanga Gospel Awards	Community based organisation	Promote and develop arts.	Yes	1 500	1 500	None
7. Lukhanyo Girls Foundation	Non Profit Corporation	Promote and develop arts.	Yes	250	250	None
8. Endumbeni Cultural and Creative Arts	Non Profit Corporation	Promote and develop arts.	Yes	100	100	None
9. Mpumalanga Got Talent	Non-profit organisation	Arts and Culture development in Youth	Yes	100	100	None
10. Mpumalanga Choral Music Association	Non-profit organisation	Promote and develop arts	Yes	300	300	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
11. Friends of the Museums	Non-profit organisation	Making museum services accessible to the public over weekends and public holidays	Yes	1 050	893	Grant was paid in July 2021, the remaining budget of 156 932 will be used in the beginning of the 2022/23 FY.
12. South African Gold Panning Association (SAGPA)	Non-profit organisation	Promote social cohesion	Yes	1 500	1 500	None
13. Provincial Language Committee	Non-profit organisation	Language Promotion	Yes	150	150	None
14. Library for the Blind	Non-profit organisation	To offer library services to the visually impaired	Yes	1 500	1 500	None
15. Mpumalanga Sport Awards	Non-profit organisation	Coordination	Yes	1 500	1 500	None
16. MP Cycling Union	Non-profit organisation	Administration and Programmes for Sport Development	Yes	500	500	None
17. MP School Sport Organisation	Non-profit organisation	Administration and Programmes for Sport Development	Yes	250	250	None
18. TLB boxing promotion (PTY) LTD	Non-profit organisation	To promote boxing	Yes	1 000	1 000	None

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

Name of transferee	Type of organisation	Purpose for which the funds were to be used	Amount budgeted for(R'000)	Amount transferred (R'000)	Reasons why funds were not transferred
None					

6. CONDITIONAL GRANTS

6.1. Conditional grants and earmarked funds paid

None

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 2021 to 31 March 2022.

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	- 70 job opportunities created through the Cultural sector
Actual outputs achieved	- 70 job opportunities created through the Cultural sector
Amount per amended DORA	- R 2 362
Amount received (R'000)	- R 2 362
Reasons if amount as per DORA was not received	- None
Amount spent by the department (R'000)	- R 2 362
Reasons for the funds unspent by the entity	- None
Reasons for deviations on performance	- None
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

Conditional Grant EPWP Social Sector:

Department who transferred the grant	– National Department of Public Works, Roads and Transport
Purpose of the grant	– To support sustainable businesses
Expected outputs of the grant	– 49 job opportunities created through the EPWP Social Sector
Actual outputs achieved	– 49 job opportunities created through the EPWP Social Sector
Amount per amended DORA (R'000)	– R 1 638
Amount received (R'000)	– R 1 638
Reasons if amount as per DORA was not received	– None
Amount spent by the Department (R'000)	– R 1 638
Reasons for the funds unspent by the entity	– None
Reasons for deviations on performance	– None
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

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	<ul style="list-style-type: none"> – 3 000 electronic books made accessible – 117 libraries accessing Mpumalanga Library Information Management System – 2 New libraries initiated with 15% completion – 6 municipal libraries maintained – 1 existing facility upgrade with 100% completion – 28 libraries offering services to the blind
Actual outputs achieved	<ul style="list-style-type: none"> – 3 731 electronic books made accessible – 117 libraries accessing Mpumalanga Library Information Management System – 2 New libraries not initiated – 6 municipal libraries maintained – 1 existing facility upgrade with 92% completion – 28 libraries offering services to the blind
Amount per amended DORA	– R165 056
Amount received (R'000)	– R165 056
Reasons if amount as per DORA was not received	– None
Amount spent by the entity (R'000)	– R 137 869
Reasons for the funds unspent by the entity	– Building of Kamatsamo and Newtown library could not reach the targeted 100%
Reasons for deviations on performance	– The projects were delayed by community unrest and heavy rains
Measures taken to improve performance	– This are multi-year projects and are projected to be completed in the next financial year
Monitoring mechanism by the receiving Department	<ul style="list-style-type: none"> – 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	<ul style="list-style-type: none"> – 70 312 athletes participated as part of Community Sport and Recreation – 10 800 learners participated in School Sport sub programme. – 187 schools, hubs and clubs provided with equipment and / or attire as per established norms and standards – 8 local leagues supported, – 250 Athletes supported by the sport academies as part of Club Development sub programme.
Actual outputs achieved	<ul style="list-style-type: none"> – 4 130 athletes participated, – 11 142 learner participated in School Sport sub programme. – 192 schools, hubs and clubs provided with equipment and / or attire as per established norms and standards – 8 local leagues supported, – 272 Athletes supported by the sport academies as part of Club Development sub programme.
Amount per amended DORA (R'000)	– R 51 290
Amount received (R'000)	– R 51 290
Reasons if amount as per DORA was not received	– None
Amount spent by the Department (R'000)	– R 51 070
Reasons for the funds unspent by the entity (R'000)	– Unspent funds negative effects of suspending sport activities in the country due COVID-19 pandemic restrictions.
Reasons for deviations on performance	– Mass participation grant had four (4) planned targets namely; youth camp, rural sport program, school sport tournaments and scientific support of athletes that were not achieved in the year under review. All these targets were negatively affected by the suspension of sport activities in the country due COVID-19 pandemic restrictions.
Measures taken to improve performance	– The Department has started with alternative service delivery mechanism in certain activities that are not mass based and not part of the contact sport. It expected that sport will fully resume when South Africa reach more than 60% of community herd after rollout of the vaccination that is in progress.
Monitoring mechanism by the receiving Department	<ul style="list-style-type: none"> – 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)	Newtown	30 June 2022
b)	Kamatsamo (Schoeman)	30 June 2022
c)	Emalaheni public library upgrade	30 June 2022
d)	HATC – bulk services provision	31 March 2023

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

None

- Progress made on the maintenance of infrastructure
Six (6) municipal libraries maintenance were completed as planned
 - a) Milan Park Public Library
 - b) Lebogang Public Library
 - c) Mbombela Regional Library
 - d) Mbuzini Public Library
 - e) Ogies Public Library
 - f) Sundra Public Library
- Developments relating to the above that are expected to impact on the department's current expenditure.

There are no material developments since the three (2) new library projects reported as work in progress were planned to be completed over a two year period. Provision of the budget for these projects has been made in the Annual Performance Plan 2022/23 financial year.

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

Scrapped GG vehicles detailed below: and table illustrating all disposal movements

Item Control No.	Registration	Cost Price	Sale Price	Advert	5% Commision	Less Branding	Less MD Fee	Revenue Recognised
999958U2611477	GBN 707MG	R 149,322.89	R 34,000.00	R 1,202.70	R 1,700.00	R 100.00	R 266.00	R 30,731.30
999958U2611477	GBN 705MG	R 157,087.10	R 81,000.00		R 4,050.00	R 100.00	R 266.00	R 76,584.00
999958T8235261	GBK 510MG	R 170,377.56	R 52,000.00		R 2,600.00	R 100.00	R 266.00	R 49,034.00
999958T9422231	GBL 466MG	R 161,817.78	R 57,000.00		R 2,850.00	R 100.00	R 266.00	R 53,784.00
999958U0043683	GBL 938MG	R 96,074.64	R 43,000.00		R 2,150.00	R 100.00	R 266.00	R 40,484.00
999958T5103799	JXD 795MP							
		R 734,679.97	R 267,000.00	R 1,202.70	R 13,350.00	R 500.00	R 1,330.00	R 250,617.30

DISPOSAL OF TANGIBLE MOVABLE ASSETS: MACHINERY AND EQUIPMENTS MARCH 2020/21 FINANCIAL YEAR

ASSET CATERGORY	NON CASH DISPOSAL			TOTAL
	Sold for Cash	Assets destroyed or Scrapped	Assets Lost Non recoverable	
Transport assets	734,679.97			734,679.97
Computer equipment		1,210,343.84	477,557.01	3,722,657.01
Furniture and office equipment		25,703.58		3,293,831.23
Other machinery and equipment		362,672.92	140,239.69	2,034,966.31
Total machinery and equipment	734,679.97	1,598,720.34	617,796.70	9,786,134.52

- Physical asset verification were conducted.
- 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 98% good and 2% of assets inherited from the former provincial administration during the introduction of the Logis asset register in 2000/21.
- Major maintenance projects that have been undertaken during the period under review
 - a) Emalahleni main library upgrade – this is a multi-year project that was planned to be at 100% and it was reported to be at 92% completion by the end of financial year 2021/22. The remainder of the work will be completed in June 2022/23 financial year.
- 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 seventeen (117) public libraries. 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.
 - d) Sport facilities – the budget for the maintenance of sport facilities is the responsibility of Local Municipalities through the Municipal Infrastructure Grant. In addition there is a special allocation from National Department of Sport, Arts and Culture and remarkable strides have been made since 2016 where more than 15 municipalities have already benefited in the Province.

Infrastructure projects	2021/22			2020/21		
	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	156 309	129 005	27 304	63 468	34 098	29 370
Existing infrastructure assets	17 630	15 964	1 666	22 412	12 422	9 990
- Upgrades and additions	5 000	7 512	(2 512)	8 339	3 993	4 346
- Rehabilitation, renovations and refurbishments	-	-	-	-	-	-
- Maintenance and repairs	12 630	8 452	4 178	14 073	8 429	5 644
Infrastructure transfer	-	-	-	-	-	-
- Current						
- Capital						
Total	173 939	144 969	28 970	85 880	46 520	85 880



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 want 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

In the year under review, the Department reviewed the Enterprise Risk Management Strategy and Framework, Risk Management Policy, Risk Management Committee Charter and Risk Management Implementation Plan and recommended by the Risk Management Committee for approval by the Accounting Officer.

Risk assessment workshops were conducted where management identified, assessed and rated the Strategic risks of the Department. Risk registers were compiled and approved by the Accounting Officer, with the recommendation of the Risk Management Committee.

Three (3) Risk Management Committee meetings were convened during the 2021/22 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 Department's Fraud Prevention Plan 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 which the Department to actively prevent fraud, determine the security competence of employees, would initiate to actively prevent fraud and in determining the security competence of employees, 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 of the Department 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 of the Department.

In terms of reporting of Fraud, the Department utilises the National Anti-corruption Hotline.

All stakeholders and beneficiaries of the Department 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 the information was submitted to the Public Service Commission.

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 taken into cognisance and is practised by the Department. Awareness's are conducted to all staff relating the behaviour/ethical point of view in a workplace. These awareness's are conducted thrice in a financial year 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 furthermore, Department shall always strive to have a disciplined and harmonious workforce.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

In the workplace Health and Safety regulations are paramount to the well-being of the employees and the employer hence the establishment of Occupational Health and Safety Committee. An implementation plan was developed to address weaknesses in the work environment considering the following items:

Prevention of illness and injury

Health and Safety procedures in the workplace reduces the employee illness and injuries greatly. These procedures assist officials to have a better understanding in identifying potential hazards in the Department. Trained marshals which are part of the committee members also educate officials at the workplace regarding the procedures, practices, and behaviour to prevent possible injuries or any contamination from improper hygiene.

Mitigate health and safety hazards

Potential hazards are everywhere in the workplace environment. Chemicals, loose electrical wires, equipment's and even furniture can potentially cause injury or harm to the employees. Health hazards can range from contamination of food. This can be due to unsafe handling of cleaning chemicals or preparation practice during an infectious disease outbreak.

Emergency Procedure

The contingency plan also play a vital role in mitigating the safety of employees during evacuation when ever an incident has occurred. The appointed marshals takes charge of the situation and the signage are visible in all the stairs in the building for the purpose of executing emergency in saving the life of employees.

COVID-19 safety protocols

The Department complies with all COVID-19 regulations and safety protocols. These includes compulsory wearing of mask, screening, checking of temperature and sanitizing of hands. Officials who are 60 years old and above as well as those living with comorbidities have been allowed to work from home.

7. PORTFOLIO COMMITTEES

The Portfolio Committee continuously provide 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 2020/21

27 May 2021 - Tabling of the Annual Performance Plan 2020/21		
No	Resolution	Progress
1.	Conduct quarterly risk assessment reviews, meet with the Internal Audit Unit on quarterly basis to address the potential financial and non-financial risks.	The Department notes the resolution and has conducted risk assessment review. The quarterly Audit Committee meetings were conducted to address potential financial and non-financial risks.
2.	Closely monitor the allocated budget for Programme 2 to ensure that all targets are effectively implemented as planned.	The program has monitored the allocated budget and has break even during the end of the 4 th quarter 2020/21 FY.
3.	Support the Mpumalanga Language Committee (MPLC) and fast-track the development and promotion of indigenous languages in the province as per the Language Act of 2014.	The Department has budgeted a sum of R150 000 to support the Provincial Language Committee. The process to transfer the funds is ongoing. Letters requesting the relevant documents for transferring the funds have been sent to the structure and we are waiting for a response. The Department is unable to establish the Provincial Language Unit due to shortage of financial resources. Request to Treasury for the budget of the unit has been forwarded.
4.	Fast-track the process of the commissioned construction of the Mpumalanga Museum Website for marketing museums in the province to promote tourism and provide a progress report to the committee on quarterly.	The Website is completed and it is accessible at http://museumsfmpumalanga.co.za . The Department has also developed the Mobile App which is accessible at Google Play Store and Apple Store. The Department is working on fine tuning the App.
5.	Provide progress reports quarterly on the planned maintenance of the six libraries in the province.	The Department has planned to maintain six libraries in Sundra, Ogies, Milan Park, Lebogang, Mbuzini and Mbombela nd Regional Library in the 2021/22 Financial Year. The six library maintenance projects are planned to commence in the 2 nd Quarter as per the approved Annual Performance Plan (APP) Progress reports will be provided as directed.
6.	Fast-track the process of implementing the High Altitude Centre as it has taken a long time to take-off and provide progress reports on quarterly bases.	The Department can confirm that as at the end of March 2021, with the assistance from the DPWRT suppliers were appointed for the Construction of a 7 Megalitre Reservoir in Emakhazeni Town, and the construction of Bulk Water Supply Pipeline Construction - Section 1,2 and 3. Site establishment was done and the sizeable number of pipe materials were also delivered to the site.
7.	Improve with regard to implementing the online invoice tracking system introduced by provincial treasury, conduct regular follow up with National the National Department of Sports Art and Culture to transfer budget timeously and ensure payment of invoices within the stipulated timeframe.	Training and development on online invoice tracking has been done, and the Department has through Head Com during the 2019-20 presented the challenges on the late transfer of budget by the National Office and as such the matter has since been resolved as all transfer payments are within the approved payment schedule.
8.	Monitor diligently the spending patterns as per approved cash projections, review expenditure against allocated budget on regular basis and encourage suppliers to submit compliance documents and invoices on time to FastTrack payments.	The Department notes the resolution and will continue to monitor diligently the spending patterns as per approved cash projections, review expenditure against allocated budget on regular basis and encourage suppliers to submit compliance documents and invoices on time to FastTrack payments.

27 May 2021 - Tabling of the Annual Performance Plan 2020/21

No	Resolution	Progress
9.	Continuously follow up the finalization of the Bill (White paper on Arts, Culture & Heritage) with the National Department since it is its competence and the delay can solely be attributed to them but with a negative impact provincially.	The Bill (White paper on Arts, Culture and Heritage) will be finalised by the National Department of Sport, Arts and Culture by the end of the 4 th quarter 2021/22 FY.
10.	Appoint and fill the critical post of a GITO and continue to track the implementation of the Risk Assessments plan in conjunction with the Chief Risk Officer (CRO).	The Department has advertised for the post of a GITO and is currently finalizing the recruitment process. Upon appointment, the GITO, as part of his/her Key Performance Areas will implement the IT risk assessments in conjunction with the Chief Risk Officer.

19 November 2020 - Tabling of the Annual Report 2020/21

No	Resolution	Progress
1.	Fast-track the renewal of the contract for the Transactional Advisor, the appointment of contractors for the bulk water services and provide a detailed progress report on the mitigating measures for the underspending to the committee by the end of the fourth Quarter.	<p>The resolution of the Committee was indeed implemented since a new Transactional Advisor (TA) for the Culture Hub to implement PPP processes was appointed in the third quarter.</p> <p>The Transactional Advisor has already initiated the review of Feasibility Study as per the remedial work proposed by National Treasury towards attainment of National Treasury approval 1.</p>
2.	Fast track the payment of the invoices for the sports attire through the secured rollover amount and encourage service providers to submit documents timeously.	<p>The Department has noted the resolution of the committee and would like to confirm that the said amount for the sport attire allocated as a rollover from the 2020/21 FY was paid to the relevant service provider during the 2nd quarter of 2021/22 FY after all required documents were made available.</p>
3.	Put measurers in place to ensure that invoices are paid timeously and continue to encourage service providers to submit compliance documents on time through the online invoice system.	<p>The following are effective strategies implemented:</p> <ul style="list-style-type: none"> • Implementation of the online invoice tracking system introduced by Provincial Treasury. • Conduct weekly monitoring to track paper tray on the payment of invoices. • Conduct monthly meetings with Acting Chief Financial Officer and Programme Managers chaired by the Head of the Department. • The Department has created open payment orders on capital projects to ensure timeous processing of invoices.
4.	Fast track the consultation process on the museum Bill to finalise the Library and Management Service Bill and provide a progress report to the Committee on the National review of the act by the end of the quarter.	<p>Mpumalanga Museum Services Bill, 2019</p> <p>The Department has produced a policy and currently the Bill is in consultation stage within the Department</p> <p>Below is the road map to be followed:</p> <ul style="list-style-type: none"> • Present to management meeting for inputs and comments • Copy sent to state law advisers for scrutiny and final draft • Send to all relevant stakeholders for inputs and comments • Write a cabinet memo interpreting each section of the bill • Memorandum presented to Provincial Management Committee (PMC) for inputs and ownership • Memorandum presented to Social Protection – Community & Human Development Cluster for inputs and recommendation to Executive Council • Memorandum presented to Executive Council requesting to publish it • Bill published for Public comments • Send back to state lawyer with inputs incorporated • Memo presented to Provincial Management Committee (PMC) for inputs with the public comments incorporated
5.	Fast track the consultation process on the museum Bill to finalise the Library and Management Service Bill and provide a progress report to the Committee on the National review of the act by the end of the quarter.	<p>Mpumalanga Library and Information Services Bill, 2019.</p> <p>Management has decided to put the bill on hold pending consultation Mpumalanga Museum Services Bill, 2019</p> <p>The Department has realized that the correct Act to be repealed include or it reads Library and museum. The Arts section is of the view that in the olden days it used to work together but not any more as a results the Department opted to draft Mpumalanga Museum Bill which is in progress.</p> <p>Mpumalanga Archives and Records Services Bill, 2019.</p> <p>The State Law practitioners advised the Department to put the Bill on hold because National Department of Sport, Arts and Culture is in the process of reviewing the Act</p>

19 November 2020 - Tabling of the Annual Report 2020/21

No	Resolution	Progress
6.	Make a request to National treasury for the budget to be reprioritised to ensure that staff is well capacitated.	The Department note the resolution of the Committee. However, on the year under review 2020/21 FY the suspension of training interventions was due to COVID-19 restrictions on mass gathering. In the current financial year 2021/22 the training budget has been allocated and are currently being implemented while observing all the COVID-19 safety protocols. In the current financial year 2021/22 the training budget has been allocated and are currently being implemented while observing all the COVID-19 safety protocols.
7.	Reprioritise the National events for the 2021/22 financial year and implement them since the country has been placed on lockdown Alert level 1.	The Department has already implemented the resolution of the Committee since all the planned events for 2021/22 FY were implemented while observing the COVID-19 safety protocols in level 1. In some instances, the hybrid approach which is the combination of physical attendance and streaming online was utilized. The following five (5) National and historical days were celebrated <ul style="list-style-type: none"> • Freedom Day, Dipaliseng LM • Africa Day, Thembisile Hani LM • Youth Day, hosted on digital platform using as City of Mbombela Center. • Women's Day, Steve Tshwete LM • Heritage Day, Bushbuckridge LM
8.	Implement the gold panning tournaments in December as per plan since travelling restrictions have been eased.	The Department has successfully implemented the National Gold Panning Championships on the 7 th to 9 th October 2021 with diverse group of participants including other Provinces
9.	Fast-track the processes of public participation, finalise the development of the reading material in indigenous languages and provide a report to the committee by the end of the third quarter.	The Department has already implemented the resolution of the Committee since three (3) reading materials in indigenous languages were produced in the 3 rd quarter 2021/22 FY that are as follows: <ul style="list-style-type: none"> • Two (2) short story books in Isindebele and Siswati titled "Alitjhangi Lingenandaba" and "Sentangabomu" • One (1) Trilingual Animals terminology list produced during Terminology development project
10.	Reprioritise and support the two cultural projects in the 2021/22 financial year as planned for, subject to the status of the country in terms of the Covid Pandemic-	The implementation of the Committee resolution with regards to the support of the two (02) cultural projects Erholweni and Komjejejeke, to enhance cultural tourism in 2021/22 FY is work in progress and can be recorded as follows: <ul style="list-style-type: none"> • Erholweni cultural event – Supported on 19 December 2021 • Komjejejeke cultural event – support planned for 05 March 2022
11.	Reprioritise the proclamation of the heritage sites for the next financial year, broaden the scope of sourcing out the service provider and consider partnering with higher education institutions.	The Department has engaged three (3) universities namely University of Limpopo, Wits and Pretoria Universities respectively to broaden the scope of sourcing service provides since issues of heritage are classified as scare skills. There's a positive response from Wits School of Heritage and currently the School is drafting an MOU that would be signed by the Department and the University in the 2022/23 financial year.
12	Fast-track the appointment of the service provider and implement the pre-construction work for the two Heritage sites as planned for in the 2021/22 financial year.	The implementation of the Committee resolution is work in progress and can be reported as follows: <ul style="list-style-type: none"> • Two (2) service providers have appointed to undertake Feasibility Studies for the Lowveld Massacre and Soul Mkhize Legacy Sites respectively. • Both projects have draft Feasibility Studies are that are completed and being reviewed by National Heritage Council and the Resistance and Liberation Heritage Route project technical team.

19 November 2020 - Tabling of the Annual Report 2020/21

No	Resolution	Progress
13	Fast-track the revitalisation of the libraries in the fourth quarter of 2021/22 as planned for ,reprioritise the building of the two libraries and maintenance of the Museums in the next financial year and provide a progress report to the committee by the end of the fourth quarter.	<p>The implementation of Committee resolution with regards to the fast tracking and implementing capital projects is underway. The progress of the facilities can be recorded as follows:</p> <ul style="list-style-type: none"> • Maintenance of Library Facilities – The maintenance of library facilities is planned to be implemented in the 4th quarter 2021/22 FY as per the approved Annual Performance Plan (APP). Contractors are already appointed and implementation in progress. • Maintenance of Museums - the Department has panned maintenance of four (4) museums in 2021/22 FY. One (1) museums is already recorded at 90% completion while the other three (3) are still at inception stage. Some of these projects were affected by heavy rains and planned for completion by the end of 4th quarter 2021/22 FY. • Construction of two new libraries – Kamatsamo was recorded at 38% and Newtown 20% completion. Challenges experience during the implementation of these project relate to community unrest and heavy rainfall. The Department will continue to monitor the implementation of these projects.
14	Reprioritise the budget and increase the number of people participating in organised sports, number of learners participating in sports tournaments, youth participation at the National Youth Camp, clubs participating in the rural sport development programme and athletes supported by sport academies in the next financial year.	<p>The Department would like to confirm that it has since reprioritized its programs after the COVID -19 pandemic. However, it is not possible to increase the number of participants since it will be in contravention of existing national lockdown regulations. The progress in 2021/22 FY can be recorded as follows:</p> <ul style="list-style-type: none"> • 40 537 people actively participated in organized sport and active recreation events • 10 087 learners participated in School Sport Tournaments

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.

NO.	RECOMMENDATION	PROGRESS REPORT
IMPLEMENTATION OF 2019/20 AUDIT ACTION PLAN		
i)	The Accounting Officer must ensure that all issues raised in the Audit Action Plan are addressed	The Department has the Audit Action Plan to address the findings raised by AGSA. The Risk Management Committee sit on the quarterly basis to track and update the plan.
ii)	The Accounting Officer must ensure that the two outstanding issues in the 2019/20 Audit plan are implemented and provide a progress report to the Committee.	The progress report on the outstanding issues is as follows: <ul style="list-style-type: none"> • Organizational Structure not reviewed – The review of the structure is still work in progress. The department has made a follow up with Office of the Premier on this matter in March 2022. • Unauthorized, Irregular, Fruitless and Wasreful expenditure (UIFW) that was not investigated – The Department concluded the investigation through an independent service provider and it is in the process of implementing the finding.
4.1.1 MATERIAL UNDERSTATING OF VOTES		
i)	The Accounting Officer must ensure that the appointment of the Transactional Advisor for the Cultural Hub is fast tracked.	The Department managed to appoint the Transactional Advisor for the compilation of PPP process for Cultural Hub in 2021/22 FY. The TA has started to address the remedial work that was raised by National Treasury.
ii)	The Accounting Officer must ensure that the contractors for the High Altitude Training Center are appointed.	The Department managed to appoint four (4) main contractors for the Construction of a 7 Megalitre Reservoir in Emakhazeni Town, Bulk Water Supply Pipeline Construction - Section 1,2 and 3 and 4 contractors for the supply of pipe materials in the fourth quarter of 2020/21 FY. The progress at the end of 2021/22 FY was recorded as follows: <ul style="list-style-type: none"> • 7ml reservoir and the pump station – 12% • Section 1 - 54% • Section 2 – 45% • Section 3 – 43%

NO.	RECOMMENDATION	PROGRESS REPORT
4.2.1 PROCEDURE AND CONTRACT MANAGEMENT		
i)	The Accounting Officer ensure that the procurement of goods and services is proceeded by the verification of budget availability for the year before any purchase orders are prepared and issued.	The Department noted the recommendation of the Committee and ensure that it implement internal control and systems to avoid over expenditure. However, in 2021/22 FY there were external demands for extra services that prompted the Executive Council to direct the Department to respond by increasing the scope during the implementation of MP Cultural Xperience programme.
ii)	The Accounting Officer must ensure that expenditure on multi-year projects is limited to the annual budget available.	The Department has corrected non-compliance on overspending in the new contract of 20221/22 financial year by stipulating the minimum threshold for local production and content as required by preferential procurement regulation 8(2). The Department continue to monitor multi-year projects to curb possible over expenditure.
iii)	The Accounting Officer must ensure that the processes for compliance monitoring is focused on the procurement and space to prevent the incurrence of irregular expenditure.	The Department has established Unit to monitor the existing contracts in order to prevent the incurrence of irregular expenditure.
iv)	The Accounting Officer must ensure that procurement of commodities designated for local content and production are in line with the required Preferential Procurement Regulation 8(2) of 2017 which stipulates the minimum threshold for local production and content.	The Department has corrected this in the new contract of 20221/22 financial year by stipulating the minimum threshold for local production and content as required by preferential procurement regulation 8(2).
4.3.1 EXPENDITURE MANAGEMENT		
i)	Accounting Officer must ensure that all investigations in relation to Irregular expenditure incurred in prior years are concluded and provide a report to the Committee.	The Department has appointed independent service provider and all investigations in relation to irregular expenditure incurred in prior years were concluded. The investigation report is attached (as annexure A)
ii)	Accounting Officer must ensure that disciplinary actions are taken against official(s) who contravened Treasury Regulations 16 A6.1.and 16A8.3.	The Department has appointed independent service provider to conduct all investigations. The report has been issued with recommendations for which the Department is in the process of implementing.
iii)	Accounting Officer must ensure that disciplinary steps are taken against officials who failed to follow the Supply Chain Management processes as prescribed.	The Department has appointed independent service provider to conduct all investigations. The report has been issued with recommendations for which the Department is in the process of implementing.

NO.	RECOMMENDATION	PROGRESS REPORT
4.4.1 CONSEQUENCE MANAGEMENT		
i)	Accounting Officer must ensure that the established Loss and Control Committee finalizes the investigations on the Fruitless and Wasteful expenditure incurred in the previous years and provide a progress report to the Committee.	The Department through Loss and Control Committee has finalized the investigations. The Committee discovered that there was no loss incurred by the state on the Fruitless and Wasteful expenditure investigated.
ii)	Accounting Officer must ensure that appropriate actions are taken to either condone, recover or write off following the necessary processes as prescribed by Treasury.	The Department has requested Provincial Treasury to condone Fruitless and Wasteful expenditure. Provincial Treasury directed the Department to enforce Internal Controls to avoid reoccurrence of Fruitless and Wasteful expenditure.
4.5.1 OTHER INFORMATION		
i)	The Accounting Officer must ensure the streamlining of processes incorporates internal audit, thus bringing the secondary level of assurance into the foray – adding an additional level of assurance.	The Department noted the recommendation of the Committee and continue to work with Internal Audit and Audit Committee which is a shared service in an effort to bring the secondary level of assurance.
ii)	The Accounting Officer must ensuring that review and reconciliation processes are streamlined (planned for and executed against norms and standards) to ensure quality of the financial statements.	The Department has implemented the recommendation of the Committee to ensure that review and reconciliation processes are streamlined. Hence, in 2020/21 FY there were no findings raised by AGSA
iii)	The Accounting Officer must Ensure that accurate and complete financial information is submitted in accordance with the prescribed financial reporting framework to avoid the material misstatement of information.	The Department has implemented the recommendation of the Committee to ensure that review and reconciliation processes are streamlined. Hence, in 2020/21 FY there were no findings raised by AGSA
4.6.1 SENIOR MANAGEMENT POSITION VACANT FOR MORE THAN 12 MONTHS		
i)	The Accounting Officer must ensure that vacancies in key management positions are filled timeously to avoid audit queries in future.	The Department in 2021/22 Financial year advertised two (2) SMS position namely: Chief Director: Library and Archives and Chief Financial Officer. The shortlisting and interviews were conducted.
ii)	The Accounting Officer must provide the Committee with a progress report after the process of filling the vacancies have been concluded.	The Department noted the Committee recommendation and will ensure that the progress report is provided when the process of filling of vacant posts are concluded.

NO.	RECOMMENDATION	PROGRESS REPORT
4.7.1 OTHER REPORTS		
i)	The Accounting Officer must ensure that there is follow up on the investigations is made with the Office of the Public Protector and the Auditor General of South Africa and provide a progress report to the Committee within a month after the tabling of this report.	The Department conducted a follow up on the investigations with the Office of the Public Protector in April 2022. The follow up was acknowledged by the Office of the Public Protector with the indication that they will revert back to the Department.
4.8.1 AUDIT COMMITTEE REPORT		
i)	The Accounting Officer must ensure that adequate information is reported timeously and adequately by the department on Risk Management issues.	The Department has the Risk Management Committee that sit on the quarterly basis. In 2021/22 FY the Risk Management Committee ensure that adequate information is reported timeously.
4.9.1 COMPLIANCE WITH LAWS AND LEGISLATION		
i)	The Accounting Officer must request documents from the implementing Agent on time for submission to the Office of the Auditor General.	The Department implemented the recommendation of the Committee. Hence, in 2020/21 FY all the documents were timeously submitted to Audit General.
ii)	The Accounting Officer must conduct awareness workshops to indicate the importance of compliance with laws, regulations, codes and standards.	The Department acknowledge the recommendation of the Committee and continue to conduct awareness workshops to indicate the importance of compliance with laws, regulations, codes and standards.
4.10.1 REPORT OF THE ACCOUNTING OFFICER		
i)	The Accounting Officer must ensure that review processes for compliance monitoring focused on procurement and are conducted to prevent the incurrence of Irregular Expenditure.	The Department has established Unit to monitor the existing contracts in order to prevent the incurrence of irregular expenditure.

NO.	RECOMMENDATION	PROGRESS REPORT
ii)	<p>The Accounting Officer must ensure that the appointment of contractors for the Cultural Hub and the High Altitude training center is fast-tracked to prevent under-expenditure and possible loss of funds back to Treasury</p>	<p>The Department has recorded the following progress:</p> <p>High Altitude Training Center</p> <p>The Department managed to appoint four (4) main contractors for the Construction of a 7 Megalitre Reservoir in Emakhazeni Town, Bulk Water Supply Pipeline Construction - Section 1,2 and 3 and 4 contractors for the supply of pipe materials in the fourth quarter of 2020/21 FY.</p> <p>The progress at the end of 2021/22 FY was recorded as follows:</p> <ul style="list-style-type: none"> • 7 ml reservoir and the pump station - 12%, • Section 1 - 54%, • Section 2 - 45%, • Section 3 - 43% <p>Cultural Hub</p> <p>The Department managed to appoint the Transactional Advisor for the compilation of PPP process for Cultural Hub in 2021/22 FY. The TA has started to address the remedial work that was raised by National Treasury.</p>
<p>4.11.1 ROLL OVERS FOR 2020/21</p>		
i)	<p>The Accounting Officer must ensure that appointed service providers update their tax status with the South African Revenue Services timeously avoid late payments.</p>	<p>The Department acknowledge the recommendation of the Committee and will encourage the service providers to ensure that their tax status are always up to date.</p>
ii)	<p>The Accounting Officer must ensure that the appropriated funds are spend for intended purpose as appropriated by the Legislature.</p>	<p>The Department acknowledge the recommendation of the Committee and will ensure that the appropriated funds are spend for intended purpose as appropriated by the Legislature.</p>
<p>4.12.1 PROGRESS TOWARDS ACHIEVING CLEAN AUDIT</p>		
i)	<p>The Accounting Officer must ensure that the department attains a clean Audit in the 2021/22 financial year</p>	<p>The Department is working towards attainment of clean Audit in the 2021/22 Financial Year.</p> <p>The outcome will be determined when the audit is concluded.</p>
ii)	<p>The Accounting Officer must ensure that the cases referred to the integrity Management in the Office of the Premier are resolved and closed.</p>	<p>The Department has appointed independent service provider and all investigations incurred in prior years were concluded.</p>

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.

DEPARTMENT OF CULTURE, SPORTS AND RECREATION

11. INTERNAL AUDIT AND AUDIT COMMITTEES

11.1. Internal Audit

The Department utilizes the services of the shared Internal Audit function within the Office of the Premier. The shared Internal Audit function was established in terms of Section 38 (1) (a) (ii) of the PFMA and obtains its mandate from the PFMA and its Treasury Regulations.

The mission of the shared Internal Audit function, being what the shared Internal Audit aspires to accomplish, is to enhance and protect departmental value by providing risk-based and objective assurance, advice and insight.

In line with the definition of internal auditing as per the Institute of Internal Auditors, the primary mandate and objective of the shared Internal Audit function is to provide an independent, objective assurance and consulting activity designed to add-value and improves the operations of the Department.

In keeping with its primary mandate, the shared Internal Audit supports the Head of the Department 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.

In accordance with the Treasury Regulation 3.2.6, which requires that internal audit must be in accordance with the Standards; during the year under review, the shared Internal Audit function ensured that their operations were aligned with the revised Standards.

The shared Internal Audit function operated within an approved Internal Audit Charter and in accordance with the requirements of the PFMA, its Treasury Regulations and the International Standards for the Professional Practice of Internal Auditing ("Standards") set by the Institute of Internal Auditors. During the year under review, 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 risk assessment. These plans were supported by the Head of the Department and approved by the Audit Committee in June 2021.

The Annual Internal Audit Coverage/Operational Plan identified different audit engagements and these were performed by the shared Internal Audit function as such. Respective reports were issued to Management communicating identified control weaknesses, recommendations for improvement(s), and incorporated agreed Management action plans for implementation of corrective action.

In addition, as required in terms of the PFMA and the approved Internal Audit Charter, the identified control weaknesses were also communicated and tabled at 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:

Assurance services

- Monitoring the tracking of audit findings as previously reported by both Auditor General South Africa and the shared Internal Audit function in order to evaluate progress made by Management in implementing agreed audit action plans;
- Follow-up of previous year audit findings raised by AG(SA) and IA;
- Review of Departmental Performance Information;
- Review of Draft Annual Report inclusive of Annual Financial Statements for 2020/21
- Review of Interim Financial Statements;
- Supply Chain Management;
- Cultural Affairs
- Risk Management;
- Transfer Payments and DORA; and
- ICT General and Application review

Consulting services

- Participation in informal consulting engagements including routine activities such as participating on standing Management Committee meetings, provision of advice, as and when invited and required.

11.2. Audit Committee

Similarly to the Internal Audit function, the Department utilizes the services of the shared Audit Committee based within the Office of the Premier. The shared Audit Committee was established in terms of Section 38 (1) (a) (ii) of the PFMA and obtains its mandate from the PFMA and its Treasury Regulations.

The shared Audit Committee serves as an independent governance structure whose primary function being to provide an oversight over the department's financial reporting, risk management, control and governance processes. The shared Audit Committee assists the Head of the Department, in the effective execution of his/her responsibilities.

The shared Audit Committee was constituted to ensure its independence and comprises of external non-official members (appointed from outside public service). It operated in terms of 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 amongst others. The said 'terms of reference' are reviewed annually, and in accordance with the requirements set by the PFMA and Treasury Regulations. Further, it has direct and unobstructed lines of communication to the Head of the Department, Senior Management, the Provincial Treasury, shared Internal Audit function and AGSA.

The term of Office for the shared Audit Committee came to an end in September 2021.

Clustered Shared Audit Committee

In October 2021, the Provincial Treasury analysed the set-up of the shared Audit Committee and determined that the arrangement in place was not adding value due to the workload versus the time allocated to the Shared Audit Committee, considering the preparation and participation required in Audit Committee meetings. Provincial Treasury, determined that for the Audit Committee to be effective, sufficient time for preparation is required in order to go through the Audit Committee packs to allow effective participation in meetings.

As a result the Provincial Treasury requested that the Shared Audit Committee be split into two clusters. It was then resolved that the Department of Culture, Sport and Recreation (DCSR) fall within the first Cluster Audit Committee which was formally appointed 01 November 2021.

Similarly to the Shared Audit Committee, the clustered shared Audit Committee is constituted to ensure its independence and comprises of external non-official members (appointed from outside public service). It operates in terms of 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 amongst others. The said 'terms of reference' are reviewed annually, and in accordance with the requirements set by the PFMA and Treasury Regulations. Further, it also has direct and unobstructed lines of communication to the Head of the Department, Senior Management, the Provincial Treasury, shared Internal Audit function and AGSA

Attendance of audit committee meetings by audit committee members

In accordance with Legislation, section 77(b) of the PFMA, an Audit Committee must meet at least twice a year. However, as per the approved Audit Committee terms of reference (Audit Committee Charter), the shared Audit Committee shall meet at least 4 times a year, with authority to convene additional meetings as may be deemed necessary.

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

The Audit Committee meetings held were attended as follows:

Name	Qualifications	Internal or External	Date appointed	Date Resigned / End of term	No of meetings attended
Mr MS Mthembu Chairperson	Master of Business Leadership (UNISA), BCom (Accounting), Commercial Banking Licentiate Diploma (Institute of Bankers SA), FAP(IAC)SA	External	01 April 2018	30 June 2021 End of term	04
Ms. BN Mzuzu	B. Proc Degree (University of Fort Hare) Cert. Business Rescue Cert. Attorney of High Court of South Africa Cert. Attendance in conveyancing practice		01 April 2018	30 June 2021 End of term	0
Ms. TH Mbatha	Master's degree in business leadership (UNISA) BCompt. Honours Accounting (UNISA) BComm Accounting Degree (UNISA) CA(SA)	External	01 April 2018 Reappointed as an Chairperson of the Shared Audit Committee 01 July 2021 Reappointed as an Chairperson for First Clustered Shared Audit Committee 01 Nov 2021	30 June 2021 30 Sept 2021 31 Oct 2023	11
Mr. M Sebeelo	B-Tech Internal Auditing (UNISA) Nat Diploma Internal Auditing (TUT) Advance Programme Project Management (UNISA)	External	01 April 2018 Reappointed as an ordinary member of the Shared Audit Committee 01 July 2021 Reappointed as an ordinary member of the first Clustered Audit committee 01 Nov 2021	30 June 2021 30 Sept 2021 31 Oct 2023	11

Name	Qualifications	Internal or External	Date appointed	Date Resigned / End of term	No of meetings attended
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) Master's Degree Business Leadership (UNISA) Master's Degree in Information Technology (UP) Doctorate in Computer Science	External	01 June 2019 Reappointed as an ordinary member of the Shared Audit Committee 01 July 2021 Reappointed as an ordinary member of the first Clustered Audit committee 01 Nov 2021	30 June 2021 30 Sept 2021 31 Oct 2023	09
Ms. TI Ranape	BTech in Public Management (UNISA) Higher Diploma in Public Management & Administration (Mangosothu Technikon) Diploma in Government Finance (Mangosothu Technikon)	External	01 August 2021	30 September 2021 End of term	02
Mr. A Mashifane	BComm in Accounting (WITS) BComm Honours (UNISA) LLB (UNISA)	External	01 August 2021	30 September 2021 End of term	02
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)	External	01 Nov 2021	30 Oct 2023	05

Name	Qualifications	Internal or External	Date appointed	Date Resigned / End of term	No of meetings attended
Ms. SS Tshittho	BTech - Internal Auditing (Cape Peninsula University) National Diploma – Internal Auditing (Cape Peninsula University) Certificate in Fraud & Forensic Investigation Audit (UNISA) Financial Management Certificate (Cape College)	External	01 Nov 2021	30 Oct 2023	04

12. Report of the Audit Committee

We are pleased to present our final report for the financial year ended 31 March 2022.

Audit Committee Responsibility

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

The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein, except that we have not reviewed the changes in accounting policies as these changes are as per the National Treasury instruction.

The effectiveness of internal control

In line with the PFMA, Internal Audit provides the Audit Committee and management with assurance that the internal controls are appropriate and effective. This is achieved by evaluating internal controls to determine their effectiveness and efficiency, and by developing recommendations for enhancement or improvement. The accounting officer retains responsibility for implementing such recommendations as per Treasury Regulation 3.1.12.

From the various reports of the Internal Auditors and the Auditor-General South Africa it was noted that matters were reported indicating deficiencies in the system of internal controls in areas pertaining to annual financial statements, reporting on pre-determined objectives and compliance with laws and regulations.

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

Through our analysis of audit reports and engagement with the Department it can be reported that the system on internal controls for the period under review was not adequate and 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 Auditor General South Africa findings.

Risk Management

The Audit Committee is responsible for the oversight of risk management. The Risk Management Committee reports to the Audit Committee on a quarterly basis 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 the departmental processes and system relating to fraud prevention and risk management requires improvement.

The Audit Committee noted with concerns the inadequate information reported by the Department on Risk Management.

Information and communication technology governance

The Audit and Risk Committee reviewed the progress with respect to the ICT Governance in line with the ICT Policy Framework issued by the Department of Public Service and Administration. Although there was progress on the ICT Internal Controls, some weaknesses were noted in IT governance, security management and user access management. The Audit Committee will continue to monitor developments in these areas.

In-Year Management and Quarterly Reporting

The Department has confirmed that they have reported to the Provincial Treasury as is required by the PFMA.

Evaluation of the Annual Financial Statements

The Audit Committee has reviewed the Annual Financial Statements prepared by the Department before the report was submitted to Auditor-General South Africa.

Subsequently, no material misstatements were identified during the external audit process when the management report of the Auditor-General South Africa was discussed with the Audit Committee.

The Audit Committee noted and appreciated the improvements by the Department for submitting Annual Financial Statements.

Evaluation of the reporting on predetermined objectives

The Audit Committee has reviewed the draft annual report and performance information before the report was submitted to the Auditor-General South Africa.

The Audit Committee has discussed the external audit outcomes on the reporting on predetermined objectives to be included in the annual report with the Department and Auditor General South Africa.

The Audit Committee has further noted improvements on the quality of performance information and positive outcomes reported by Auditor General South Africa.

Compliance with laws and regulations

Throughout the year under review the Audit Committee has remained concerned with the status of non-compliance with all applicable laws and regulations. The Audit Committee has urged the Department to implement an adequate and effective compliance framework to improve the system of internal control.

Internal Audit

The Audit Committee is reasonably satisfied that the Internal Audit function operated effectively and that it has 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 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 noted with concerns that the Internal Audit function remains under-resourced and the instability on the position of the Chief Audit Executive.

The Audit Committee further appreciates the support provided by various Officials who acted in the position of the Chief Audit Executive and all the other Internal Audit Officials, by assisting the Committee in discharging its responsibilities.

Auditor General South Africa

We have reviewed the department's implementation plan for audit issues raised in the previous year and we are not satisfied that all the matters have been adequately resolved.

The Audit Committee is not aware of any unresolved issues with respect to the current audit.

The Audit Committee concurs and accepts the conclusions of the Auditor General South Africa on the Annual Financial Statements and pre-determined objectives and it is of the opinion that the audited annual financial statements be accepted and read together with the report of the Auditor General South Africa.

Conclusion

The Audit Committee strongly recommends that the Department must ensure adequate and effective implementation and frequent monitoring of the audit action plans for both internal and external audits in order to obtain an unqualified audit opinion.

The Audit Committee wishes to extend its appreciation to the Executive Authority and Management, Internal Auditors and Auditor-General South Africa for their tireless efforts, commitment and support throughout the year.

Signed on behalf of the Audit Committee by:

A handwritten signature in black ink, appearing to be 'TH Mbatha', written over a horizontal line.

Chairperson of the Audit Committee

Ms. TH Mbatha CA (SA)

Date: 6 August 2022

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 <i>(include a discussion on your response and indicate what measures have been taken to comply)</i>
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	
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 MANAGEMENT

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 wherein, vacant posts are filled irrespective of positions, still the filling of the posts does not address the staff shortage, natural attrition, and resignations, still have negative impact on imparting skills and knowledge. Collectively we strive to achieve the targets on Employment Equity and filling critical posts.

The Department reviewed its organizational structure and currently in the process of being approved. The process entailed reviewing reporting lines, alignment of functions to achieve the mandate of the Department, compliance to the generic structures, identification of misplaced officials and that this process will assist in terms of ensuring synergy between Human Resources objective and Department's Strategic objectives. The Department has Eight (8) SMS members comprising of one (1) women representation and eight (7) Males. This represents 12,5 % percent of women at Senior Management Level. Nine (9) persons living with Disabilities are represented in the Department, this represents 1, 35% of the total staff complement.

The Department has introduced TVET Learners Experiential learning programme, wherein 6 TVET Learners were appointed to gain experience to enable them to graduate at the end of 18 Months period as a required standard by the TVET Colleges. 19 young people were also recruited to the Graduate internship programme, these interns were placed in support and core functions of the Department such as Museum and Heritage, Sport and Recreation, Library and Information Services and Arts and Culture, only two (2) of those interns were appointed on permanent basis in Administration and Cultural Affairs. This Youth and Development programmes have assisted in terms of building capacity and addressing the challenge of youth unemployment in the Province.

Performance Assessments of Members of Senior Management Services and officials from levels 1 -12 were concluded within the stipulated times for the Department of Public Service and Administration, this was achieved despite strangest Covid-19 regulations.

On the year under review 2021/22 the Public Service returned in full force to the workplace, observing the COVID-19 Protocols of wearing masks and sanitizing, few employees with underlying illnesses/comorbidities and those 60 years above are currently working from home and few are on PILIR due to other sicknesses.

3. HUMAN RESOURCES OVERSIGHT STATISTICS

The department must provide the following key information on its human resources. All the financial amounts must agree with the amounts disclosed in the annual financial statements. Provide reasons for any variances.

Please note that it is very important to follow the format and standards prescribed, to enable collation and comparison of information. If sub headings/tables are not applicable to the department, it should be stated that there is nothing to report on. Numbering of tables must not be changed and should be maintained as in the guidelines.

Include any other tables for HR if considered necessary by the department and required by any specific government oversight body. These additional tables must be included at the end of the standardised HR information.

a. Personnel related expenditure

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

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

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

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Administration	112 036	63 185	0	0	56,40	486
Cultural Affairs	106 571	42 707	0	0	40,10	172
Library & Archive Services	216 444	76 911	0	0	35,50	375
Sports & Recreation	191 917	22 961	0	0	12	264
Total	626 968	205 764	0	0	32,80	307

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

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (Levels 1-2)	765	0,40	6	127 500
Skilled (level 3-5)	23 140	10,90	96	241 042
Highly skilled production (levels 6-8)	108 875	51,10	257	423 638
Highly skilled supervision (levels 9-12)	45 784	21,50	59	776 000
Senior and Top management (levels 13-16)	10 056	4,70	7	1 436 571
Total	188 620	88.60	425	3 004 751

Table 3.1.3

Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2021 and 31 March 2022

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Pr1:Administration*	50 849	77,10	1 957	3,00	1 772	2,70	3 206	4,90
Pr2: Cultural Aff.	31 008	69,10	305	0,70	1 450	3,20	2 376	5,30
Pr3:Lib & Archive	62 754	80,70	270	0,30	2 605	3,40	4 061	5,20
Sports & Recreation	18 567	75,40	717	2,90	544	2,20	1 077	4,40
Total	163 178	76,50	3 249	1,50	6 371	3	10 720	5

Table 3.1.4

Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2021 and 31 March 2022

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Skilled (level 1-2)	584	75,90	0	0	45	5,90	72	9,40
Skilled (level 3-5)	17 260	74,30	186	0,80	1 496	6,40	2 209	9,50
Highly skilled production (levels 6-8)	85 918	76,70	2 107	1,90	3 604	3,20	6 745	6
Highly skilled supervision (levels 9-12)	38 227	79,50	855	1,80	810	1,70	1 558	3,20
Senior management (level 13-16)	8 853	83,60	0	0	235	2,20	82	0,80
Total	150 842	7.74	3 148	1.61	6190	3.17	10 666	5.47

b. Employment and Vacancies

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

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

This information is presented in terms of three key variables:

- programme
- salary band

- critical occupations (see definition in notes below).

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

Table 3.2.1

Employment and vacancies by programme as on 31 March 2022

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Pr1:Administration*, Permanent	189	130	31,20	24
Pr2:Cultural Aff., Permanent	115	91	20,90	4
Pr3:Lib & Archive, Permanent	254	205	19,30	0
Sports & Recreation, Permanent	98	87	11,20	56
Total	656	513	21,80	84

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

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (1-2)	7	6	14,30	0
Skilled (3-5)	145	96	33,80	0
Highly skilled production (6-8)	309	257	16,80	3
Highly skilled supervision (9-12)	92	59	35,90	1
Senior management (13-16)	15	7	53,30	0
Total	568	425	25.20	4

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

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Administrative Related, Permanent	35	21	40	2
Archivists Curators And Related Professionals, Permanent	41	33	19,50	1
Auxiliary And Related Workers, Permanent	8	7	12,50	0
Building And Other Property Caretakers, Permanent	37	30	18,90	0
Bus And Heavy Vehicle Drivers, Permanent	4	4	0	0
Cleaners In Offices Workshops Hospitals Etc., Permanent	48	40	16,70	0
Client Inform Clerks(Switchb Recept Inform Clerks), Permanent	3	3	0	0
Communication And Information Related, Permanent	32	21	34,40	0
Finance And Economics Related, Permanent	12	8	33,30	0
Financial And Related Professionals, Permanent	22	19	13,60	0
Financial Clerks And Credit Controllers, Permanent	8	8	0	0
General Legal Administration & Rel. Professionals, 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	10	7	30	0
Human Resources Clerks, Permanent	10	5	50	0
Human Resources Related, Permanent	3	1	66,70	0
Language Practitioners Interpreters & Other Commun, Permanent	3	3	0	0
Legal Related, Permanent	1	1	0	0
Librarians And Related Professionals, Permanent	90	74	17,80	0
Library Mail And Related Clerks, Permanent	94	76	19,10	0
Light Vehicle Drivers, Permanent	2	2	0	0
Messengers Porters And Deliverers, Permanent	2	1	50	0
Motor Vehicle Drivers, Permanent	2	1	50	0
Other Administrat & Related Clerks And Organisers, Permanent	141	115	18,40	81
Other Administrative Policy And Related Officers, Permanent	2	1	50	0
Other Information Technology Personnel., Permanent	8	6	25	0
Other Occupations, Permanent	2	1	50	0
Secretaries & Other Keyboard Operating Clerks, Permanent	10	9	10	0
Senior Managers, Permanent	15	8	46,70	0
Social Sciences Related, Permanent	1	1	0	0
Trade Labourers, Permanent	5	2	60	0
TOTAL	656	513	21,80	84

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.

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 2021

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	0	0	0	0	0
Salary Level 16	0	0	0	0	0
Salary Level 15	1	1	100%	0	0
Salary Level 14	2	1	50%	1	50%
Salary Level 13	6	6	100%	0	100%
Total	9	8	88.9	1	11.11%

Table 3.3.2

SMS post information as on 30 September 2021

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	0	0	0	0	0
Salary Level 16	0	0	0	0	0
Salary Level 15	1	1	100%	0	0
Salary Level 14	2	1	50%	1	50%
Salary Level 13	6	6	100%	0	0%
Total	9	8	88.9	1	11.11%

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

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Department	0	0	0
Salary Level 16	0	0	0
Salary Level 15	0	0	0
Salary Level 14	1	0	1
Salary Level 13	1	0	1
Total	2	0	2

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 2021 and 31 March 2022**

Reasons for vacancies not advertised within six months
The Department has finalised the recruitment process of the 2 sms posts, currently awaiting Exco's approval for appointment.
Reasons for vacancies not filled within twelve months
The Department has finalised the recruitment process of the 2 sms posts, currently awaiting Exco's approval for appointment.

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 2021 and 31 March 2022

Reasons for vacancies not advertised within six months
None
Reasons for vacancies not filled within six months
None

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.

c. Job Evaluation

Within a nationally determined framework, executing authorities may evaluate or re-evaluate any job in his or her organisation. In terms of the Regulations all vacancies on salary levels 9 and higher must be evaluated before they are filled. The following table summarises the

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

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

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1-2)	7	0	0	0	0	0	0
Skilled (Levels 3-5)	145	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	309	0	0	1	100	0	0
Highly skilled supervision (Levels 9-12)	92	0	0	1	100	0	0
Senior Management Service Band A	10	0	0	0	0	0	0
Senior Management Service Band B	3	0	0	0	0	0	0
Senior Management Service Band C	2	0	0	0	0	0	0
Senior Management Service Band D	7	0	0	0	0	0	0
Total	575	0	0	2	100	0	0

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

Table 3.4.2**Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2021 and 31 March 2022**

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

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

Table 3.4.3

Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2021 and 31 March 2022

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
None				
Total number of employees whose salaries exceeded the level determined by job evaluation				None
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 2021 and 31 March 2022

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

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
--	------

d. Employment Changes

This section provides information on changes in employment over the financial year. Turnover rates provide an indication of trends in the employment profile of the department. The following tables provide

a summary of turnover rates by salary band and critical occupations (see definition in notes below).

Table 3.5.1

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

Salary band	Number of employees at beginning of period-1 April 2021	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	3	3	0	0
Skilled (Levels3-5)	101	1	3	3
Highly skilled production (Levels 6-8)	252	8	5	2
Highly skilled supervision (Levels 9-12)	58	2	1	1,70
Senior Management Service Bands A	5	0	0	0
Senior Management Service Bands B	1	0	0	0
Senior Management Service Bands D	1	0	0	0
11 Contract (Levels 3-5) Permanent	28	6	1	3,60
12 Contract (Levels 6-8) Permanent	44	34	28	63,60
13 Contract (Levels 9-12) Permanent	4	0	1	25
14 Contract Band A Permanent	1	0	0	0
16 Contract Band C Permanent	1	0	0	0
Total	499	54	39	7,80

Table 3.5.2

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

Critical occupation	Number of employees at beginning of period April 2021	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administrative Related Permanent	21	0	1	4,80
Archivists Curators And Related Professionals Permanent	32	4	3	9,40
Auxiliary And Related Workers Permanent	8	0	1	12,50
Building And Other Property Caretakers Permanent	29	2	1	3,40
Bus And Heavy Vehicle Drivers Permanent	4	0	0	0
Cleaners In Offices Workshops Hospitals Etc. Permanent	39	1	0	0
Client Inform Clerks (Switchb Recept Inform Clerks) Permanent	3	0	0	0
Communication And Information Related Permanent	21	1	0	0
Finance And Economics Related Permanent	8	0	0	0
Financial And Related Professionals Permanent	18	2	1	5,60
Financial Clerks And Credit Controllers Permanent	8	0	0	0
General Legal Administration & Rel. Professionals Permanent	1	0	0	0
Household And Laundry Workers Permanent	4	0	0	0
Human Resources & Organisat Developm & Relate Prof Permanent	7	0	0	0
Human Resources Clerks Permanent	5	0	0	0
Human Resources Related Permanent	0	1	0	0
Language Practitioners Interpreters & Other Commun Permanent	3	0	0	0
Legal Related Permanent	1	0	0	0
Librarians And Related Professionals Permanent	73	1	0	0
Library Mail And Related Clerks Permanent	77	1	2	2,60
Light Vehicle Drivers Permanent	2	0	0	0
Messengers Porters And Deliverers Permanent	1	0	0	0
Motor Vehicle Drivers Permanent	1	0	0	0
Other Administrat & Related Clerks And Organisers Permanent	104	40	29	27,90
Other Administrative Policy And Related Officers Permanent	2	0	0	0
Other Information Technology Personnel. Permanent	6	0	0	0
Other Occupations Permanent	1	0	0	0

Critical occupation	Number of employees at beginning of period April 2021	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Secretaries & Other Keyboard Operating Clerks Permanent	9	1	0	0
Senior Managers Permanent	8	0	0	0
Trade Labourers Permanent	3	0	1	33,3
Total	499	54	39	7,8

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.

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

Table 3.5.3

Reasons why staff left the department for the period 1 April 2021 and 31 March 2022

Termination Type	Number	% of Total Resignations
Death	5	12,80
Resignation	8	20,50
Expiry of contract	21	53,80
Dismissal – operational changes	0	0
Dismissal – misconduct	0	0
Dismissal – inefficiency	0	0
Discharged due to ill-health	0	0
Retirement	5	12,80
Transfer to other Public Service Departments	0	0
Other	0	0
Total	39	100
Total number of employees who left as a % of total employment	7.6	

Table 3.5.4

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

Occupation	Employees 1 April 2021	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Administrative Related	21	1	4,80	21	100
Archivists Curators and Related Professionals	32	0	0	36	112,50
Auxiliary and Related Workers	8	0	0	7	87,50
Building and Other Property Caretakers	29	0	0	30	103,40
Bus and Heavy Vehicle Drivers	4	0	0	4	100,00
Cleaners In Offices Workshops Hospitals Etc.	39	0	0	40	102,60
Client Inform Clerks(Switchb Receipt Inform Clerks)	3	0	0	3	100
Communication and Information Related	21	0	0	21	100
Finance and Economics Related	8	0	0	10	125
Financial and Related Professionals	18	0	0	21	116,70
Financial Clerks and Credit Controllers	8	0	0	9	112,50
General Legal Administration & Rel. Professionals	1	0	0	1	100
Household and Laundry Workers	4	0	0	4	100
Human Resources & Organisat Developm & Relate Prof	7	0	0	7	100
Human Resources Clerks	5	0	0	5	100
Human Resources Related	0	0	0	1	0
Language Practitioners Interpreters & Other Commun	3	0	0	3	100
Legal Related	1	0	0	1	100
Librarians and Related Professionals	73	0	0	74	101,40
Library Mail and Related Clerks	77	0	0	79	102,60
Light Vehicle Drivers	2	0	0	2	100
Messengers Porters And Deliverers	1	0	0	1	100
Motor Vehicle Drivers	1	0	0	1	100
Other Administrat & Related Clerks and Organisers	104	0	0	39	37,50
Other Administrative Policy and Related Officers	2	0	0	2	100
Other Information Technology Personnel.	6	0	0	6	100

Occupation	Employees 1 April 2021	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Other Occupations	1	0	0	0	0
Secretaries & Other Keyboard Operating Clerks	9	0	0	11	122,20
Senior Managers	8	0	0	8	100
Social Sciences Related	0	0	0	3	0
Trade Labourers	3	0	0	2	66,70
TOTAL	499	1	0,20	452	90,60

Table 3.5.5

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

Salary Band	Employees 1 April 2021	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled (Levels 1-2)	3	0	0	6	200
Skilled (Levels3-5)	101	0	0	96	95
Highly skilled production (Levels 6-8)	252	0	0	271	107,50
Highly skilled supervision (Levels 9-12)	58	1	1,70	64	110,30
Senior Management (Level 13-16)	7	0	0	6	85,70
Total	421	1	0,20	443	105,22

e. Employment Equity

Table 3.6.1

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

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	6	0	1	0	2	0	0	0	9
Professionals	69	0	0	1	102	0	0	3	175
Technicians and associate professionals	16	0	0	0	13	0	0	0	29
Clerks	90	0	0	0	122	1	0	3	216
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	7	0	0	0	0	0	0	0	7
Elementary occupations	34	0	0	0	43	0	0	0	77
Total	222	0	1	1	282	1	0	6	513
Employees with disabilities	4	0	0	0	3	1	0	1	1

Table 3.6.2

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

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	1	0	0	0	1
Senior Management	4	0	1	0	1	0	0	0	6
Professionally qualified and experienced specialists and mid-management	27	0	0	1	30	0	0	1	59
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	111	0	0	0	142	0	0	4	257
Semi-skilled and discretionary decision making	45	0	0	0	49	1	0	1	96
Unskilled and defined decision making	2	0	0	0	4	0	0	0	6
08 Contract (Top Management), Permanent	1	0	0	0	0	0	0	0	1
09 Contract (Senior Management), Permanent	1	0	0	0	0	0	0	0	1
10 Contract (Professionally Qualified), Permanent	3	0	0	0	0	0	0	0	3
11 Contract (Skilled Technical), Permanent	26	0	0	0	50	0	0	0	76
12 Contract (Semi-Skilled), Permanent	2	0	0	0	5	0	0	0	7
Total	222	0	1	1	282	1	0	6	513

Table 3.6.3

Recruitment for the period 1 April 2021 to 31 March 2022

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management	1	0	0	0	1	0	0	0	2
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	4	0	0	0	4	0	0	0	8
Semi-skilled and discretionary decision making	0	0	0	0	1	0	0	0	1
Unskilled and defined decision making	2	0	0	0	1	0	0	0	3
Total	7	0	0	0	7	0	0	0	14
Employees with disabilities	1	0	1						

Table 3.6.4

Promotions for the period 1 April 2021 to 31 March 2022

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	4	0	1	0	1	0	0	0	6
Professionally qualified and experienced specialists and mid-management	30	0	0	0	33	0	0	1	65
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	114	0	0	0	153	0	0	4	271
Semi-skilled and discretionary decision making	45	0	0	0	49	1	0	1	96
Unskilled and defined decision making	2	0	0	0	4	0	0	0	6
08 Contract (Top Management), Permanent	1	0	0	0	0	0	0	0	1
09 Contract (Senior Management), Permanent	1	0	0	0	0	0	0	0	1
10 Contract (Professionally qualified), Permanent	3	0	0	0	0	0	0	0	3
11 Contract (Skilled technical), Permanent	2	0	0	0	1	0	0	0	3
12 Contract (Semi-skilled), Permanent	0	0	0	0	1	0	0	0	1
Total	202	0	1	1	242	1	0	6	453
Employees with disabilities	5	0	0	0	3	1	0	1	10

Table 3.6.5

Terminations for the period 1 April 2021 to 31 March 2022

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	0	0	0	0	0	0	0	0	0
Professionally qualified and experienced specialists and mid-management	0	0	0	0	0	1	0	0	1
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	2	0	0	0	0	3	0	0	5
Semi-skilled and discretionary decision making	3	0	0	0	0	0	0	0	3
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
Total	5	0	0	0	0	4	0	0	9
Employees with Disabilities	0	0	0	0	1	0	0	0	1

Table 3.6.6

Disciplinary action for the period 1 April 2021 to 31 March 2022

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Misconduct	1	0	0	0	0	0	0	0	1

Table 3.6.7

Skills development for the period 1 April 2021 to 31 March 2022

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	0	0	0	0	0	0	0	0	0
Professionals	0	0	0	0	0	0	0	0	0
Technicians and associate professionals	0	0	0	0	0	0	0	0	0
Clerks	8	0	0	0	12	0	0	0	20
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	0	0	0	0	0	0	0	0	0
Total	8	0	0	0	12	0	0	0	20
Employees with disabilities	0	0	0	0	0	0	0	0	0

f. Signing of Performance Agreements by SMS Members

All members of the SMS must conclude and sign performance agreements within specific timeframes. Information regarding the signing of performance agreements by SMS members, the reasons for not

complying within the prescribed timeframes and disciplinary steps taken is presented here.

Table 3.7.1

Signing of Performance Agreements by SMS members as on 31 May 2021

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General / Head of Department	0	0	0	0
Salary Level 16	0	0	0	0
Salary Level 15	1	1	1	100%
Salary Level 14	2	2	2	100%
Salary Level 13	6	6	6	100%
Total	9	9	9	100%

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 2021.

Table 3.7.2

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

Reasons
Not applicable

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 2022

Reasons
None

Notes

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

g. 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 2021 to 31 March 2022

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African Male	31	279	11,10	410,68	13 248
African Female	34	218	15,60	591,59	17 400
Asian Male	0	0	0	0	0
Asian Female	1	1	100	37,36	37 365
Coloured Male	0	0	0	0	0
Coloured Female	0	0	0	0	0
White Male	0	5	0	0	0
White Female	1	1	100	19,66	19 660
Total	67	504	13,30	1 071,42	15 756

Table 3.8.2

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

Salary band	Beneficiary Profile			Cost	
	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	6	0	0	0
Skilled (level 3-5)	18	96	18,80	108,34	6019
Highly skilled production (level 6-8)	24	257	9,30	281,89	11745
Highly skilled supervision (level 9-12)	20	59	33,90	458,10	22 905
Total	62	418	14.83	848.33	40 669

Table 3.8.3

Performance Rewards by critical occupation for the period 1 April 2021 to 31 March 2022

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Financial Clerks and Credit Controllers	5	8	62,50	66,82	13 364
Human Resources Clerks	2	5	40	39,34	19 669
Household and Laundry Workers	0	4	0	0	0
Human Resources & Organisat Developm & Relate Prof	3	7	42,90	33,27	11 091
Messengers Porters and Deliverers	0	1	0	0	0
Social Sciences Related	0	1	0	0	0
Finance and Economics Related	2	8	25	38,87	19 433
Other Administrat & Related Clerks and Organisers	4	115	3,50	45,44	11 360
Auxiliary and Related Workers	1	7	14,30	7,83	7 827
Other Occupations	0	1	0	0	0
Legal Related	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
Financial and Related Professionals	4	19	21,10	56,04	14 011
Building and Other Property Caretakers	5	30	16,70	27,74	5 548
Administrative Related	6	21	28,60	164,50	27 417
Communication and Information Related	8	21	38,10	179,02	22 377
Secretaries & Other Keyboard Operating Clerks	2	9	22,20	15,72	7 859
Library Mail and Related Clerks	6	76	7,90	59,53	9 922
Cleaners In Offices Workshops Hospitals Etc.	7	40	17,50	37,89	5 413
Human Resources Related	0	1	0	0	0
Trade Labourers	0	2	0	0	0
Language Practitioners Interpreters & Other Commun	2	3	66,70	28,65	14 324
General Legal Administration & Rel. Professionals	0	1	0	0	0
Archivists Curators And Related Professionals	2	33	6,10	23,39	11 693
Other Administrative Policy and Related Officers	0	1	0	0	0
Bus and Heavy Vehicle Drivers	2	4	50	11,62	5 811
Senior Managers	6	8	75	223,09	37 182
Client Inform Clerks(Switchb Recept Inform Clerks)	0	3	0	0	0
Other Information Technology Personnel.	0	6	0	0	0
Light Vehicle Drivers	0	2	0	0	0
Motor Vehicle Drivers	0	1	0	0	0
Librarians and Related Professionals	1	74	1,40	12,67	12 672
TOTAL	68	513	13,30	1 071,42	15 756

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;

- (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 2021 to 31 March 2022

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	
Band A	5	6	83,30	179,53	35 906,20	2,10
Band B	1	1	100	43,56	43 562,20	2,70
Band C	0	1	0	0	0	0
Band D	0	1	0	0	0	0
Total	6	9	66,70	223,09	37 182,20	1,60

h. Foreign Workers

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

Table 3.9.1

Foreign workers by salary band for the period 1 April 2021 and 31 March 2022

Salary band	01 April 2021		31 March 2022		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	0	0	0	0	0	0
Highly skilled production (Lev. 6-8)	0	0	0	0	0	0
Highly skilled supervision (Lev. 9-12)	0	0	0	0	0	0
Contract (level 9-12)	0	0	0	0	0	0
Contract (level 13-16)	0	0	0	0	0	0
Total	0	0	0	0	0	0

Table 3.9.2

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

Major occupation	01 April 2021		31 March 2022		Change	
	Number	% of total	Number	% of total	Number	% Change
Professionals and managers	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

i. Leave utilisation

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

Table 3.10.1

Sick leave for the period 1 January 2021 to 31 December 2021

Salary band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Contract (Levels 3-5)	3	0	1	1	3	1
Contract (Levels 6-8)	18	72,20	3	2,90	6	6
Highly skilled production (Levels 6-8)	453	29,60	57	54,80	8	665
Highly skilled supervision (Levels 9-12)	57	49,10	7	6,70	8	150
Senior management (Levels 13-16)	10	0	1	1	10	47
Skilled (Levels 3-5)	195	35,90	35	33,70	6	158
Total	736	33,30	104	100	7	1 027

Table 3.10.2

Disability leave (temporary and permanent) for the period 1 January 2021 to 31 December 2022

Salary band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
Lower skilled (Levels 1-2)	0	0	0	0	0	0
Skilled (Levels 3-5)	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	108	100	1	100	108	188
Highly skilled supervision (Levels 9-12)	0	0	0	0	0	0
Senior management (Levels 13-16)	0	0	0	0	0	0
Total	108	100	1	100	108	188

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

Table 3.10.3

Annual Leave for the period 1 January 2021 to 31 December 2022

Salary band	Total days taken	Number of Employees using annual leave	Average per employee
Contract (Levels 3-5)	229	21	11
Contract (Levels 6-8)	155	18	9
Contract (Levels 9-12)	15	1	15
Highly skilled production (Levels 6-8)	4 509	217	21
Highly skilled supervision (Levels 9-12)	913	49	19
Senior management (Levels 13-16)	90	6	15
Skilled (Levels 3-5)	2 023	92	22
Total	7 934	404	20

Table 3.10.4

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

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2022
Lower skilled (Levels 1-2)	0	0	0	0
Skilled Levels 3-5)	0	0	0	48
Highly skilled production (Levels 6-8)	0	0	0	59
Highly skilled supervision(Levels 9-12)	0	0	0	86
Senior management (Levels 13-16)	0	0	0	75
Contract (Levels 13-16)	0	0	0	6
Total	0	0	0	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 2021 and 31 March 2022

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2021/22 due to non-utilisation of leave for the previous cycle	339	28	12107
Capped leave payouts on termination of service for 2021/22	267	2	133 500
Current leave payout on termination of service for 2021/22	850	32	
Total		62	

j. 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
None	None

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.			<ul style="list-style-type: none"> There is one official, the official is responsible for all PILLARS of EHW and implement Special Programme The Programme does not have an allocated budget.
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		
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		
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.			
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		
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved.	X		
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	X		As per the 2022/23 HIV/AIDS Implementation Plan

k. Labour Relations

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

Subject matter	Date
None	

Notes

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

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

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

Table 3.12.2

Misconduct and disciplinary hearings finalised for the period 1 April 2021 and 31 March 2022

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	0	0
Verbal warning	3	100
Written warning	2	100
Final written warning	0	0
Suspended without pay	0	0
Fine	0	0
Demotion	0	0
Dismissal	0	0
Not guilty	0	0
Case withdrawn	0	0
Total	5	100

Notes

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

Total number of Disciplinary hearings finalised	None
--	-------------

Table 3.12.3

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

Type of misconduct	Number	% of total
Prejudicing the admin, discipline or efficiency of the department, office or institution of the state	1	50%
Total	1	50%

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

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

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

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

Table 3.12.6**Strike actions for the period 1 April 2021 and 31 March 2022**

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

Table 3.12.7**Precautionary suspensions for the period 1 April 2021 and 31 March 2022**

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

I. Skills development

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

Table 3.13.1

Training needs identified for the period 1 April 2021 and 31 March 2022

Occupational category	Gender	Number of employees as at 1 April 2022	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	0	0	0	0	0
	Male	0	0	0	0	0
Professionals	Female	0	0	0	0	0
	Male	0	0	0	0	0
Technicians and associate professionals	Female	0	0	0	0	0
	Male	0	0	0	0	0
Clerks	Female	12	0	34	14	60
	Male	8	0	14	16	30
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	0	0	0	0	0
	Male	0	0	0	0	0
Sub Total	Female	0	0	0	0	0
	Male	0	0	0	0	0
Total		0	0	48	30	90

Table 3.13.2

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

Occupational category	Gender	Number of employees as at 1 April 20YY	Training provided within the reporting period			
			Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Professionals	Female	0	0	0	0	0
	Male	0	0	0	0	0
Technicians and associate professionals	Female	0	0	0	0	0
	Male	0	0	0	0	0
Clerks	Female	12	0	34	14	60
	Male	8	0	14	16	30
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	0	0	0	0	0
	Male	0	0	0	0	0
Sub Total	Female	0	0	0	0	0
	Male	0	0	0	0	0
Total		0	0	48	30	90

m. Injury on duty

The following tables provide basic information on injury on duty.

Table 3.14.1

Injury on duty for the period 1 April 2021 and 31 March 2022

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

n. Utilisation of Consultants

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

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

Table 3.15.1

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

Project title	Total number of consultants that worked on project	Duration (work days)	Contract value in Rand
None			
Total number of projects	Total individual consultants	Total Duration Work days	Total contract value in Rand
None			

Table 3.15.2

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

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

Table 3.15.3

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

Project title	Total Number of consultants that worked on project	Duration (Work days)	Donor and contract value in Rand
None			

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

Table 3.15.4

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

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

o. Severance Packages

Table 3.16.1

Granting of employee initiated severance packages for the period 1 April 2021 and 31 March 2022

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



PART: E

FINANCIAL INFORMATION

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

Opinion

1. I have audited the financial statements of the Department of Culture, Sport and Recreation set out on pages 125 to 182, which comprise the appropriation statement, statement of financial position as at 31 March 2022, the statement of financial performance, statement of changes in net assets, and the cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Department of Culture, Sport and Recreation as at 31 March 2022 and its financial performance and cash flows for the year then ended in accordance with the Modified Cash Standards (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 9 of 2021 (Dora).

Basis for opinion

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

to provide a basis for my opinion.

Emphasis of matter

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

Restatement of corresponding figures

7. As disclosed in note 29 to the financial statements, the corresponding figures for 31 March 2021 were restated as a result of an error in the financial statements of the department at, and for the year ended, 31 March 2022.

Responsibilities of the accounting officer for the financial statements

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

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

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Report on the annual performance report

12. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I have a responsibility to report material findings on the usefulness and reliability of the reported performance information against predetermined objectives presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.

13. I performed procedures to evaluate the usefulness and reliability of the reported performance information on selected performance indicators in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice.

14. I performed the procedures in accordance with the AGSA audit methodology. This engagement is not an assurance engagement. Accordingly, I do not express an opinion or an assurance conclusion.

15. My procedures address the usefulness and reliability of the reported performance information on the selected performance indicators, which must be based on the department's approved performance planning documents. I have not evaluated the completeness and appropriateness of the performance indicators included in the planning documents. My procedures do not examine whether the actions taken by the department enabled service delivery. My procedures do not extend to any disclosures or assertions relating to the extent of achievements in the current year or planned performance strategies and information in respect of future periods that may be included as part of the reported performance information. Accordingly, my findings do not extend to these matters.

16. I performed procedures to determine whether the reported performance information was properly presented and whether the performance was consistent with the approved performance planning documents. I performed further procedures to determine whether the selected performance indicators and related targets were measurable and relevant, and assessed

the reliability of the reported performance information to determine whether it was valid, accurate and complete.

17. I selected the following material performance indicators contained in programme 2: cultural affairs presented in the department's annual performance report for the year ended 31 March 2022 on pages 23 to 32. I selected the indicators that measure the department's performance on its primary mandated functions and which are of significant national, community or public interest.

Performance indicators - programme 2: cultural affairs
Number of campaigns on promotion of national symbols and orders.
Number of community conversation/dialogue held to foster social interaction
Number of national and historical days celebrated
Secured PPP investor for cultural hub
Number of arts and crafts cooperatives supported
Number of jobs opportunities created through arts, culture and heritage programmes
Number of events that promote culture diversity and enhance culture tourism supported
Host Mpumalanga Cultural Experience
Number of community structures supported
Number of cultural projects supported
Number of cultural villages provided with maintenance
Number of museums provided with maintenance
Number of provincial museums utilising technology to improve visitor experience
Number of patrons visiting museums and cultural villages in the province
Number of international and national gold panning tournaments participated in
Number of standardised geographic name features reviewed
Number of heritage resources proclaimed
Number of language coordinating structures supported
Number of reading materials in indigenous languages produced

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

Other matter

19. I draw attention to the matter below.

Achievement of planned targets

20. Refer to the annual performance report on pages 17 to 44 for information on the achievement of planned targets for the year and management's explanations provided for the under/over achievement of targets.

Report on compliance with legislation

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

22. I performed procedures to test compliance with selected requirements in key legislation in accordance with the AGSA audit methodology. This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

23. I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the department, clear to allow consistent measurement and evaluation, while also sufficiently detailed and adequately available to report in an understandable manner. The selection is done through an established AGSA process. The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999 (PFMA)	Sections 38(1)(a)(iv); 38(1)(b); 38(1)(c)(i)-(ii) Sections 38(1)(d); 38(1)(h)(iii); 39(1)(a); 39(2)(a) Sections 40(1)(a) and (b); 40(1)(c)(i) Sections 43(4); 44; 45(b); 51(1)(a)(iv); 57(b)

Legislation	Sections or regulations
Treasury regulations	TR 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d) TR 5.3.1; 6.3.1(a) - (d); 6.4.1(b); 7.2.1 TR 8.1.1; 8.2.1; 8.2.2; 8.2.3; 8.4.1; 9.1.1; 9.1.4 TR 10.1.1(a); 10.1.2; 11.4.1; 11.4.2; 11.5.1 TR 12.5.1; 15.10.1.2(c) TR 16A3.2 (fairness); 16A3.2(a); 16A6.1 TR 16A6.2(a) and (b); 16A6.3(a) - (c); 16A6.3(e) TR 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A.7.3 TR 16A7.6; 16A.7.7; 16A8.3; 16A8.4 TR 16A9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2(a)(ii) TR 17.1.1; 18.2; 19.8.4
Annual Division of Revenue Act (Dora)	Sections 11(6)(a); 12(5) Sections 16(3) / 16(3)(a)(i) / 16(3)(a)(ii)(bb) Section 16(1)
Construction Industry Development Board Act 38 of 2000 (CIDB)	Section 18(1)
CIDB regulations	Regulations 17; 25(7A)
Preferential Procurement Policy Framework Act 5 of 2000 (PPPFA)	Sections 1(i); 2.1(a),(b) and (f)
Preferential Procurement regulations (PPR), 2011	Regulations 4.1; 4.3; 5.5; 6.1; 6.5; 7.1 Regulations 9.1; 9.5; 11.2; 11.5
Preferential Procurement regulations (PPR), 2017	Regulations 4.1; 4.2; 5.1; 5.3; 5.6; 5.7 Regulations 6.1; 6.2; 6.3; 6.5; 6.6; 6.8 Regulations 7.1; 7.2; 7.3; 7.5; 7.6; 7.8 Regulations 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004 (PRECCA)	Section 34(1)

Legislation	Sections or regulations
Public Service regulations (PSR), 2016	Regulations 18(1); 18(2); 25(1)(e)(i) and (iii)
State Information Technology Agency Act 88 of 1998 (Sita)	Section 7(3)
NT SCM Instruction Note 05 of 2009/10	Par 3.3
NT SCM Instruction Note 04 of 2015/16	Par 3.4
NT SCM Instruction Note 03 of 2016/17	Par 8.1; 8.2; 8.3; 8.5
NT SCM Instruction Note 4A of 2016/17	Par 6
NT SCM Instruction Note 07 of 2017/18	Par 4.3
NT SCM Instruction Note 03 of 2019/20 [Annexure A - FIPDM]	Par 5.5.1(vi); 5.5.1(x)
NT SCM Instruction Note 08 of 2019/20	Par 3.1.1; 3.6; 3.7.2; 3.7.6(i) - (iii)
NT SCM Instruction Note 03 of 2020/21	Par 3.6; 3.7; 5.1(i); 6.1; 6.3
NT SCM Instruction Note 05 of 2020/21	Par 3.2; 3.7; 4.3; 4.6; 4.8; 4.9; 5.3
Erratum NT SCM Instruction Note 05 of 2020/21	Par 1; 2
Second Amendment to NT SCM Instruction Note 05 of 2020/21	Par 1
NT Instruction Note 11 of 2020/21	Par 3.1; 3.4(b); 3.9
NT SCM Instruction Note 02 of 2021/22	Par 3.2.1; 3.2.4(a); 3.3.1; 4.1
SCM Practice Note 8 of 2007/08	Par 3.3.1; 3.3.3; 3.4.1; 3.5
SCM Practice Note 7 of 2009/10	Par 4.1.2

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

Expenditure management

25. Effective and appropriate steps were not taken to prevent unauthorised expenditure of R3,37 million disclosed in note 8 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1.
26. Effective and appropriate steps were not taken to prevent irregular expenditure of R82,29 million disclosed in note 21 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury

regulation 9.1.1. The majority of the irregular expenditure was caused by non-compliance with procurement processes and spending conditional grants for purposes other than those stipulated in the grant schedule.

Procurement and contract management

27. Some goods and services were procured without obtaining at least three written price quotations in accordance with treasury regulation 16A6.1, paragraph 3.3.1 of Practice Note 8 of 2007/08 and paragraph 3.2.1 of SCM instruction note 2 of 2021/22.
28. Some contracts and quotations were awarded to bidders based on pre-qualification criteria that were not stipulated and/or differed from those stipulated in the original invitation for bidding and quotations, in contravention of the 2017 preferential procurement regulations 4(1) and 4(2).
29. Bid documentation/ invitation to tender for procurement of commodities designated for local content and production did not stipulate the minimum threshold for local production and content as required by the 2017 preferential procurement regulation 8(2). Similar non-compliance was also reported in the prior year.
30. IT related goods and services, classified as mandatory, were not procured through Sita as required by treasury regulation 16A6.3(e) and section 7(3) of the Sita Act.

Conditional grant management

31. The community library service grant was not spent for the purposes stipulated in the schedule concerned, as required by section 16(1) of Dora.

Consequence management

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

Other information

33. The accounting officer is responsible for the other information. The other

information comprises the information included in the annual report, which includes the audit committee's report. The other information does not include the financial statements, the auditor's report and those selected material indicators presented in the annual performance report that have been specifically reported in this auditor's report.

34. My opinion on the financial statements and material findings on the reported performance information and compliance with legislation do not cover the other information and I do not express an audit opinion or any form of assurance conclusion on it.
35. In connection with my audit, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and the material indicators in the scoped-in programme presented in the annual performance report, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
36. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact. I have nothing to report in this regard.

Internal control deficiencies

37. I considered internal control relevant to my audit of the financial statements, reported performance information and compliance with applicable legislation; however, my objective was not to express any form of assurance on it. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on compliance with legislation included in this report.
38. Non-compliance with legislation could have been prevented had compliance been properly reviewed and monitored.
39. The department did not have sufficient monitoring controls to prevent unauthorised and irregular expenditure.

Other reports

40. I draw attention to the following engagements conducted by various parties which had, or could have, an impact on the matters reported in the department's financial statements, reported performance information, compliance with applicable legislation and other related matters. These reports did not form part of my opinion on the financial statements or my findings on the reported performance information or compliance with legislation.
41. The Office of the Public Protector of South Africa investigated allegations of tender irregularities for the construction of the Nelson Mandela statue at the Mpumalanga Provincial Government complex and the violation of the executive ethics code. The investigation was still in progress at the date of this auditors report.

Auditor General

Mbombela

31 July 2022



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure – Auditor-general’s responsibility for the audit

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

Financial statements

2. In addition to my responsibility for the audit of the financial statements as described in this auditor’s report, I also:
 - identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
 - obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the department’s internal control
 - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the accounting officer
 - conclude on the appropriateness of the accounting officer’s use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the Department of Culture, Sports and Recreation to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate,

to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor’s report. However, future events or conditions may cause a department to cease operating as a going concern

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

Communication with those charged with governance

3. I communicate with the accounting officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.
4. I also provide the accounting officer with a statement that I have complied with relevant ethical requirements regarding independence, and communicate 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.

APPROPRIATION STATEMENT

for the year ended 31 March 2022

Appropriation per programme

Figures in Rand thousand							2021/2022	2020/2021		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure	
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	
Programme										
Programme 1-Administration	1	111,911	-	126	112,037	112,036	1	100.00 %	96,988	103,251
Programme 2-Cultural Affairs	2	103,679	-	(473)	103,206	106,571	(3,365)	103.26 %	100,663	96,050
Programme 3-Library and Archives Services	3	224,291	-	(2,000)	222,291	216,444	5,847	97.37 %	176,257	188,129
Programme 4-Sports and Recreation	4	189,570	-	2,347	191,917	191,917	-	100.00 %	85,112	62,184
Programme subtotal		629,451	-	-	629,451	626,968	2,483	99.61 %	459,020	449,614
Total		629,451	-	-	629,451	626,968	2,483	99.61 %	459,020	449,614

Reconciliation with statement of financial performance

Add:

Departmental revenue	1,116	1,346
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Actual amounts per statement of financial performance (total revenue)

630,567

460,366

Add:

Actual amounts per statement of financial performance (total expenditure)

626,968

899,228

APPROPRIATION STATEMENT

for the year ended 31 March 2022

Appropriation per economic classification

Figures in Rand thousand							2021/2022		2020/2021	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure	
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	
Economic classification										
Current payments										
Compensation of employees	210,922	-	(1,735)	209,187	205,763	3,424	98.36 %	195,486	192,813	
Goods and services	194,397	-	1,735	196,132	236,911	(40,779)	120.79 %	134,345	164,146	
Total current payments	405,319	-	-	405,319	442,674	(37,355)	109.22 %	329,831	356,959	
Transfers and subsidies Provinces and municipalities	200	-	-	200	121	79	60.50 %	150	107	
Public corporations and private enterprises	-	-	1,000	1,000	1,000	-	100.00 %	1,000	1,000	
Non-profit institutions	22,800	-	(1,000)	21,800	22,701	(901)	104.13 %	28,230	28,097	
Households	1,000	-	-	1,000	1,471	(471)	147.10 %	1,000	849	
Total transfers and subsidies	24,000	-	-	24,000	25,293	(1,293)	105.39 %	30,380	30,053	
Payments for capital assets Buildings and other fixed structures	161,309	-	-	161,309	136,520	24,789	84.63 %	71,817	38,100	
Machinery and equipment	11,823	-	-	11,823	8,661	3,162	73.26 %	6,992	5,392	
Software and other intangible assets	27,000	-	-	27,000	13,820	13,180	51.19 %	20,000	19,056	
Total payments for capital assets	200,132	-	-	200,132	159,001	41,131	79.45 %	98,809	62,548	
Payments for financial assets	-	-	-	-	-	-	- %	-	54	
Total	629,451	-	-	629,451	626,968	2,483	99.61 %	459,020	449,614	

APPROPRIATION STATEMENT

for the year ended 31 March 2022

1. Programme 1-Administration

Figures in Rand thousand		2021/2022							2020/2021	
		Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme										
Office of The MEC	1.1	10,035	-	-	10,035	9,992	43	99.57 %	9,970	8,699
Corporate Services	1.2	101,876	-	126	102,002	102,044	(42)	100.04 %	87,018	94,552
Subtotal		111,911	-	126	112,037	112,036	1	100.00 %	96,988	103,251
Economic classification										
Current payments		65,373	-	-	65,373	63,186	2,187	96.65 %	61,398	60,880
Compensation of employees										
Goods and services		39,815	-	126	39,941	42,648	(2,707)	106.78 %	32,643	40,817
Total current payments		105,188	-	126	105,314	105,834	(520)	100.49 %	94,041	101,697
Transfers and subsidies Provinces and municipalities										
		200	-	-	200	121	79	60.50 %	150	107
Households										
		1,000	-	-	1,000	1,471	(471)	147.10 %	1,000	849
Total transfers and subsidies		1,200	-	-	1,200	1,592	(392)	132.67 %	1,150	956
Total		111,911	-	126	112,037	112,036	1	100.00 %	96,988	103,251

APPROPRIATION STATEMENT

for the year ended 31 March 2022

1.1 Office of The MEC

Figures in Rand thousand							2021/2022	2020/2021	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments									
Compensation of employees	7,035	-	-	7,035	7,240	(205)	102.91 %	6,970	6,679
Goods and services	3,000	-	-	3,000	2,752	248	91.73 %	3,000	2,019
Total current payments	10,035	-	-	10,035	9,992	43	99.57 %	9,970	8,699
Total	10,035	-	-	10,035	9,992	43	99.57 %	9,970	8,699

APPROPRIATION STATEMENT

for the year ended 31 March 2022

1.2 Corporate Services

Figures in Rand thousand							2021/2022	2020/2021	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments									
Compensation of employees	58,338	-	-	58,338	55,946	2,392	95.90 %	54,428	54,201
Goods and services	36,815	-	126	36,941	39,896	(2,955)	108.00 %	29,643	38,797
Total current payments	95,153	-	126	95,279	95,842	(563)	100.59 %	84,071	92,998
Transfers and subsidies Provinces and municipalities									
	200	-	-	200	121	79	60.50 %	150	107
Households	1,000	-	-	1,000	1,471	(471)	147.10 %	1,000	849
Total transfers and subsidies	1,200	-	-	1,200	1,592	(392)	132.67 %	1,150	956
Payments for capital assets Machinery and equipment									
	5,523	-	-	5,523	4,610	913	83.47 %	1,797	598
Total	101,876	-	126	102,002	102,044	(42)	100.04 %	87,018	94,552

APPROPRIATION STATEMENT

for the year ended 31 March 2022

2. Programme 2-Cultural Affairs

Figures in Rand thousand								2021/2022	2020/2021	
		Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme										
Management	2.1	2,272	-	-	2,272	2,240	32	98.59%	2,265	1,937
Arts and Culture Services	2.2	74,360	-	-	74,360	79,791	(5,431)	107.30 %	70,195	63,710
Museum and Heritage	2.3	24,274	-	(473)	23,801	21,979	1,822	92.34 %	26,528	29,004
Language Services	2.4	2,773	-	-	2,773	2,561	212	92.35 %	1,675	1,399
Subtotal		103,679	-	(473)	103,206	106,571	(3,365)	103.26 %	100,663	96,050
Economic classification										
Current payments										
Compensation of employees		42,697	-	-	42,697	42,707	(10)	100.02 %	42,492	42,387
Goods and services		37,532		(473)	37,059	38,040	(981)	102.65 %	25,761	31,256
Total current payments		80,229		(473)	79,756	80,747	(991)	101.24 %	68,253	73,643
Transfers and subsidies										
Non-profit institutions		18,050		-	18,050	18,951	(901)	104.99 %	22,400	22,347
Payments for capital assets Buildings and other fixed structures		5,400		-	5,400	6,873	(1,473)	127.28 %	10,010	10
Payments for financial assets		-		-	-	-	-	- %	-	50
Total		103,679		(473)	103,206	106,571	(3,365)	103.26 %	100,663	96,050

APPROPRIATION STATEMENT

for the year ended 31 March 2022

2.1 Management

Figures in Rand thousand								2021/2022	2020/2021	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure	
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	
Economic classification										
Current payments										
Compensation of employees	1,870	-	-	1,870	1,840	30	98.40 %	1,863	1,827	
Goods and services	402	-	-	402	400	2	99.50 %	402	110	
Total current payments	2,272	-	-	2,272	2,240	32	98.59 %	2,265	1,937	
Total	2,272	-	-	2,272	2,240	32	98.59 %	2,265	1,937	

APPROPRIATION STATEMENT

for the year ended 31 March 2022

2.2 Arts and Culture Services

Figures in Rand thousand							2021/2022	2020/2021	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments									
Compensation of employees	24,460	-	-	24,460	24,920	(460)	101.88 %	24,615	24,568
Goods and services	29,150	-	-	29,150	31,747	(2,597)	108.91 %	16,530	20,061
Total current payments	53,610	-	-	53,610	56,667	(3,057)	105.70 %	41,145	44,629
Transfers and subsidies									
Non-profit institutions	15,350	-	-	15,350	16,251	(901)	105.87 %	19,050	19,047
Payments for capital assets									
Buildings and other fixed structures	5,400	-	-	5,400	6,873	(1,473)	127.28 %	10,000	-
Payments for financial assets	-	-	-	-	-	-	- %	-	34
Total	74,360	-	-	74,360	79,791	(5,431)	107.30 %	70,195	63,710

APPROPRIATION STATEMENT

for the year ended 31 March 2022

2.3 Museum and Heritage

Figures in Rand thousand							2021/2022	2020/2021	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments									
Compensation of employees	14,544	-	-	14,544	14,188	356	97.55 %	14,629	14,627
Goods and services	7,180	-	(473)	6,707	5,241	1,466	78.14 %	8,539	11,051
Total current payments	21,724	-	(473)	21,251	19,429	1,822	91.43 %	23,168	25,678
Transfers and subsidies									
Non-profit institutions	2,550	-	-	2,550	2,550	-	100.00 %	3,350	3,300
Payments for capital assets									
Buildings and other fixed structures									
Buildings	-	-	-	-	-	-	- %	10	10
Payments for financial assets	-	-	-	-	-	-	- %	-	16
Total	24,274	-	(473)	23,801	21,979	1,822	92.34 %	26,528	29,004

APPROPRIATION STATEMENT

for the year ended 31 March 2022

2.4 Language Services

Figures in Rand thousand							2021/2022	2020/2021	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments									
Compensation of employees	1,823	-	-	1,823	1,759	64	96.49 %	1,385	1,365
Goods and services	800	-	-	800	652	148	81.50 %	290	34
Total current payments	2,623	-	-	2,623	2,411	212	91.92 %	1,675	1,399
Transfers and subsidies									
Non-profit institutions	150	-	-	150	150	-	100.00 %	-	-
Total	2,773	-	-	2,773	2,561	212	92.35 %	1,675	1,399

APPROPRIATION STATEMENT

for the year ended 31 March 2022

3. Programme 3-Library and Archives Services

Figures in Rand thousand							2021/2022	2020/2021		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure	
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	
Sub programme										
Management	3.1	1,282	-	-	1,282	-	1,282	- %	-	-
Library Services	3.2	218,073	-	(2,000)	216,073	212,202	3,871	98.21 %	173,372	186,092
Archive services	3.3	4,936	-	-	4,936	4,242	694	85.94 %	2,885	2,037
Subtotal		224,291	-	(2,000)	222,291	216,444	5,847	97.37 %	176,257	188,129
Economic classification										
Current payments										
Compensation of employees		79,340	-	(1,735)	77,605	76,909	696	99.10 %	71,162	70,903
Goods and services		63,751	-	(265)	63,486	99,525	(36,039)	156.77 %	51,326	71,839
Total current payments		143,091	-	(2,000)	141,091	176,434	(35,343)	125.05 %	122,488	142,742
Transfers and subsidies										
Non-profit institutions		1,500	-	-	1,500	1,500	-	100.00 %	1,580	1,500
Payments for capital assets Buildings and other fixed structures		46,400	-	-	46,400	20,639	25,761	44.48 %	28,339	21,379
Machinery and equipment		6,300	-	-	6,300	4,051	2,249	64.30 %	3,850	3,452
Software and other intangible assets		27,000	-	-	27,000	13,820	13,180	51.19 %	20,000	19,056
Total payments for capital assets		79,7	-	-	79,700	38,510	41,190	48.32 %	52,189	43,887
Total		224,291	-	(2,000)	222,291	216,444	5,847	97.37 %	176,257	188,129

APPROPRIATION STATEMENT

for the year ended 31 March 2022

3.1 Management

Figures in Rand thousand								2021/2022	2020/2021	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure	
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	
Economic classification										
Current payments										
Compensation of employees	1,282	-	-	1,282	-	1,282	- %	-	-	
Total	1,282	-	-	1,282	-	1,282	- %	-	-	

APPROPRIATION STATEMENT

for the year ended 31 March 2022

3.2 Library Services

Figures in Rand thousand							2021/2022	2020/2021	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments									
Compensation of employees	75,926	-	(2,000)	73,926	74,939	(1,013)	101.37 %	68,930	69,203
Goods and services	60,947	-	-	60,947	97,253	(36,306)	159.57 %	50,673	71,502
Total current payments	136,873	-	(2,000)	134,873	172,192	(37,319)	127.67 %	119,603	140,705
Transfers and subsidies									
Non-profit institutions	1,500	-	-	1,500	1,500	-	100.00 %	1,580	1,500
Payments for capital assets									
Buildings and other fixed structures	46,400	-	-	46,400	20,639	25,761	44.48 %	28,339	21,379
Machinery and equipment	6,300	-	-	6,300	4,051	2,249	64.30 %	3,850	3,452
Software and other intangible assets	27,000	-	-	27,000	13,820	13,180	51.19 %	20,000	19,056
Total payments for capital assets	79,700	-	-	79,700	38,510	41,190	48.32 %	52,189	43,887
Total	218,073	-	(2,000)	216,073	212,202	3,871	98.21 %	173,372	186,092

APPROPRIATION STATEMENT for the year ended 31 March 2022

3.3 Archive services

Figures in Rand thousand							2021/2022	2020/2021	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments									
Compensation of employees	2,132	-	265	2,397	1,970	427	82.19 %	2,232	1,700
Goods and services	2,804	-	(265)	2,539	2,272	267	89.48 %	653	337
Total current payments	4,936	-	-	4,936	4,242	694	85.94 %	2,885	2,037
Total	4,936	-	-	4,936	4,242	694	85.94 %	2,885	2,037

APPROPRIATION STATEMENT

for the year ended 31 March 2022

4. Programme 4-Sports and Recreation

Figures in Rand thousand							2021/2022	2020/2021		
		Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
		R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme										
Management	4.1	2,193	-	-	2,193	1,761	432	80.30 %	2,517	2,239
Sports Services	4.2	132,852	-	2,347	135,199	136,676	(1,477)	101.09 %	52,190	38,401
Recreation	4.3	31,938	-	(1,104)	30,834	30,046	788	97.44 %	17,157	16,352
School Sports	4.4	22,587	-	1,104	23,691	23,434	257	98.92 %	13,248	5,192
Subtotal		189,570	-	2,347	191,917	191,917	-	100.00 %	85,112	62,184
Economic classification										
Current payments										
Compensation of employees		23,512	-	-	23,512	22,961	551	97.66 %	20,434	18,643
Goods and services		53,299	-	2,347	55,646	56,698	(1,052)	101.89 %	24,615	20,232
Total current payments		76,811	-	2,347	79,158	79,659	(501)	100.63 %	45,049	38,875
Transfers and subsidies Public corporations and private enterprises										
		-	-	1,000	1,000	1,000	-	100.00 %	1,000	1,000
Non-profit institutions		3,250	-	(1,000)	2,250	2,250	-	100.00 %	4,250	4,250
Total transfers and subsidies		3,250	-	-	3,250	3,250	-	100.00 %	5,250	5,250
Payments for capital assets Buildings and other fixed structures										
		109,509	-	-	109,509	109,008	501	99.54 %	33,468	16,713
Machinery and equipment		-	-	-	-	-	-	- %	1,345	1,342
Total payments for capital assets		109,509	-	-	109,509	109,008	501	99.54 %	34,813	18,055
Payments for financial assets		-	-	-	-	-	-	- %	-	4
Total		189,570	-	2,347	191,917	191,917	-	100.00 %	85,112	62,184

APPROPRIATION STATEMENT

for the year ended 31 March 2022

4.1 Management

Figures in Rand thousand							2021/2022	2020/2021	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments									
Compensation of employees	1,893	-	-	1,893	1,589	304	83.94 %	2,201	2,093
Goods and services	300	-	-	300	172	128	57.33 %	316	146
Total current payments	2,193	-	-	2,193	1,761	432	80.30 %	2,517	2,239
Total	2,193	-	-	2,193	1,761	432	80.30 %	2,517	2,239

APPROPRIATION STATEMENT

for the year ended 31 March 2022

4.2 Sports Services

Figures in Rand thousand							2021/2022	2020/2021	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments									
Compensation of employees	13,043	-	-	13,043	13,970	(927)	107.11 %	11,272	11,253
Goods and services	7,050	-	2,347	9,397	10,448	(1,051)	111.18 %	2,200	5,185
Total current payments	20,093	-	2,347	22,440	24,418	(1,978)	108.81 %	13,472	16,438
Transfers and subsidies Public corporations and private enterprises									
	-	-	1,000	1,000	1,000	-	100.00 %	1,000	1,000
Non-profit institutions	3,250	-	(1,000)	2,250	2,250	-	100.00 %	4,250	4,250
Total transfers and subsidies	3,250	-	-	3,250	3,250	-	100.00 %	5,250	5,250
Payments for capital assets Buildings and other fixed structures									
	109,509	-	-	109,509	109,008	501	99.54 %	33,468	16,713
Total	132,852	-	2,347	135,199	136,676	(1,477)	101.09 %	52,190	38,401

APPROPRIATION STATEMENT

for the year ended 31 March 2022

4.3 Recreation

Figures in Rand thousand							2021/2022	2020/2021	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments									
Compensation of employees	5,135	-	(1,104)	4,031	3,503	528	86.90 %	3,732	2,208
Goods and services	26,803	-	-	26,803	26,543	260	99.03 %	12,080	12,798
Total current payments	31,938	-	(1,104)	30,834	30,046	788	97.44 %	15,812	15,006
Payments for capital assets									
Machinery and equipment									
Other machinery and equipment	-	-	-	-	-	-	- %	1,345	1,342
Payments for financial assets	-	-	-	-	-	-	- %	-	5
Total	31,938	-	(1,104)	30,834	30,046	788	97.44 %	17,157	16,352

APPROPRIATION STATEMENT

for the year ended 31 March 2022

4.4 School Sports

Figures in Rand thousand							2021/2022	2020/2021	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments									
Compensation of employees	3,441	-	1,104	4,545	3,899	646	85.79 %	3,229	3,088
Goods and services	19,146	-	-	19,146	19,535	(389)	102.03 %	10,019	2,104
Total current payments	22,587	-	1,104	23,691	23,434	257	98.92 %	13,248	5,192
Total	22,587	-	1,104	23,691	23,434	257	98.92 %	13,248	5,192

NOTES TO THE APPROPRIATION STATEMENT for the year ended 31 March 2022

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

Detail of these transactions can be viewed in the note on Transfers and subsidies, disclosure notes and Annexure 1 (A-H) to the 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	112,037	112,036	1	- %
Programme 2-Cultural Affairs	103,206	106,571	(3,365)	(3.3)%
Programme 3-Library and Archives Services	222,291	216,444	5,847	2.6 %
Programme 4-Sports and Recreation	191,917	191,917	-	- %

Programme 2: The overspending is due to additional scope of work on the Cultural Xperience signature event that was endorsed by the Executive Council resolution. Programme 3: The underspending is due to the outstanding invoices for infrastructure projects and delay in completion of Libraries.

NOTES TO THE APPROPRIATION STATEMENT

for the year ended 31 March 2022

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	209,187	205,763	3,424	2 %
Goods and services	196,132	236,911	(40,779)	(21)%
Transfers and subsidies				
Provinces and municipalities	200	121	79	40 %
Public corporations and private enterprises	-	1,000	(1,000)	- %
Non-profit institutions	21,800	22,701	(901)	(4)%
Households	1,000	1,471	(471)	(47)%
Payments for capital assets				
Buildings and other fixed structures	161,309	136,520	24,789	15 %
Machinery and equipment	11,823	8,661	3,162	27 %
Intangible assets	27,000	13,820	13,180	49 %

The reason for over spending on Goods and services is due to the expenditure on Cultural Xperience signature event that was endorsed by the Executive Council resolution and Contractual obligations. The reason for overspending on household is due to the unplanned resignation of employees, The reason for underspending on Provinces and municipalities is due to decrease in the number of vehicle licences expired. The underspending on Building and other infrastructure is due to the outstanding invoices for infrastructure projects and delay in completion of of Libraries . The underspending on Machinery and equipment is due delay in purchasing furniture for Libraries. The underspending on Intangible assets is the delay in implementation of intangible assets to Libraries

NOTES TO THE APPROPRIATION STATEMENT

for the year ended 31 March 2022

4.3 Per conditional grant	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	%
Community Library Service Grant	165,056	137,869	27,187	16 %
Mass Participation and sports Development Grant	51,290	51,070	220	- %
Expanded public works programme Incentive	2,362	2,362	-	- %
Social sector expanded Public works	1,638	1,638	-	- %

Community Library Service Grant: The underspending is due to the outstanding invoices for infrastructure projects and delay in completion of libraries .

STATEMENT OF FINANCIAL PERFORMANCE

for the year ended 31 March 2022

	Note(s)	2021/2022 R'000	2020/2021 R'000
Revenue			
Annual appropriation	1	629,451	459,020
Departmental revenue	2	1,116	1,346
Total revenue		630,567	460,366
Expenditure			
Current expenditure	3	205,763	192,812
Compensation of employees			
Goods and services	4	236,911	164,146
Total current expenditure		442,674	356,958
Transfers and subsidies	6	25,293	30,053
Transfers and subsidies			
Expenditure for capital assets	7	145,181	43,493
Tangible assets			
Intangible assets	7	13,820	19,056
Total expenditure for capital assets		159,001	62,549
Payments for financial assets	5	-	54
Total expenditure		626,968	449,614
Surplus for the year		3,599	10,752
Reconciliation of Net Surplus/(Deficit) for the year			
Voted funds - listed on appropriation column			
Annual appropriation		-	81
Conditional grants		2,483	9,325
		2,483	9,406
Departmental revenue and NRF Receipts	12	1,116	1,346
Surplus for the year		3,599	10,752

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2022
for the year ended 31 March 2022

	Note(s)	2021/2022 R'000	2020/2021 R'000
Assets			
Current Assets			
Unauthorised expenditure	8	32,644	29,279
Cash and cash equivalents	9	848	8,173
Receivables	10	50	19
		33,542	37,471
Non-Current Assets			
Receivables	10	254	292
Total Assets		33,796	37,763
Liabilities			
Current Liabilities			
Voted funds to be surrendered to the Revenue Fund	11	33,410	36,969
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	12	386	709
Payables	13	-	85
		33,796	37,763
Total Liabilities		33,796	37,763
		-	-

STATEMENT OF CHANGES IN NET ASSETS

for the year ended 31 March 2022

	Note	2021/2022 R'000	2020/2021 R'000
Capitalisation reserves			
Opening balance		-	-
Transfers:			
Movement in Equity		-	-
Other movements		-	-
Closing balance		-	-
Recoverable revenue			
Opening balance		-	-
Transfers:			
Irrecoverable amounts written off	5.1	-	-
Debts revised		-	-
Debts recovered (incl in dept receipts)		-	-
Debts raised		-	-
Closing balance		-	-
Retained funds			
Opening balance		-	-
Transferred from voted funds to be surrendered (Parliament/Legislatures ONLY)		-	-
Utilised during the year		-	-
Other transfers		-	-
Closing balance		-	-
Revaluation reserves			
Opening balance		-	-
Revaluation adjustment		-	-
Transfers		-	-
Other		-	-
Closing balance		-	-

CASH FLOW STATEMENT

for the year ended 31 March 2022

	Note(s)	2021/2022 R'000	2020/2021 R'000
Cash flows from operating activities			
Receipts			
Annual appropriated funds received	1.1	629,451	459,020
Departmental revenue received	2	447	408
Interest received	2.3	415	309
		630,313	459,737
Net (increase)/decrease in working capital		3,481	(18,394)
Surrendered to Revenue Fund		(10,846)	(4,350)
Current payments		(439,309)	(338,824)
Payments for financial assets		-	(54)
Transfers and subsidies paid		(25,293)	(30,053)
Net cash flow available from operating activities	14	151,384	68,062
Cash flows from investing activities			
Payments for capital assets	7	(159,001)	(62,549)
Proceeds from sale of capital assets	2.4	254	629
(Increase)/decrease in non-current receivables	10	38	33
Net cash flows from investing activities		(158,709)	(61,887)
Cash and cash equivalents at beginning of period		8,173	1,998
Net increase/(decrease) in cash and cash equivalents		(7,325)	6,175
Cash and cash equivalents at the end of the year	15	848	8,173

ACCOUNTING POLICIES

for the year ended 31 March 2022

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 Public Finance Management Act (PFMA), Act 1 of 1999 (as amended by Act 29 of 1999, and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.

1. Basis of preparation

The financial statements have been prepared in accordance with the Modified Cash Standard.

2. Going concern

The financial statements have been prepared on a going concern basis.

3. Presentation currency

Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.

4. Rounding

Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).

5. Foreign currency translation

Cash flows arising from foreign currency transactions are translated into South African 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.

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.

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.

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

ACCOUNTING POLICIES for the year ended 31 March 2022

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

8. Expenditure

8.1 Compensation of employees

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.

8.3 Accruals and payables not recognised

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

8.4 Leases

8.4.1 Operating leases

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

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.

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

Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of:

- o cost, being the fair value of the asset; or
- o the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest.

9. 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.

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

ACCOUNTING POLICIES

for the year ended 31 March 2022

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.

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.

ACCOUNTING POLICIES for the year ended 31 March 2022

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 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 recognised in the statement of financial position 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 position; or
- transferred to receivables for recovery.

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

19. Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred.

Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables for recovery.

Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are derecognised when settled or subsequently written-off as irrecoverable.

20. Irregular expenditure

Irregular expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor are provided in the note.

Irregular expenditure is removed from the note when it is either condoned by the relevant authority, transferred to receivables for recovery, not condoned and removed or written-off.

ACCOUNTING POLICIES for the year ended 31 March 2022

Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.

21. Changes in accounting policies, accounting estimates and errors

Changes in accounting policies that are affected by management have been applied retrospectively 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 change in policy. In such instances the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.

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 [include details here]. In terms of the arrangement the department is the and is responsible for [include details here]. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. Additional disclosures have been provided in the notes to the financial statements where appropriate.

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 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.

ACCOUNTING POLICIES

for the year ended 31 March 2022

30. Employee benefits

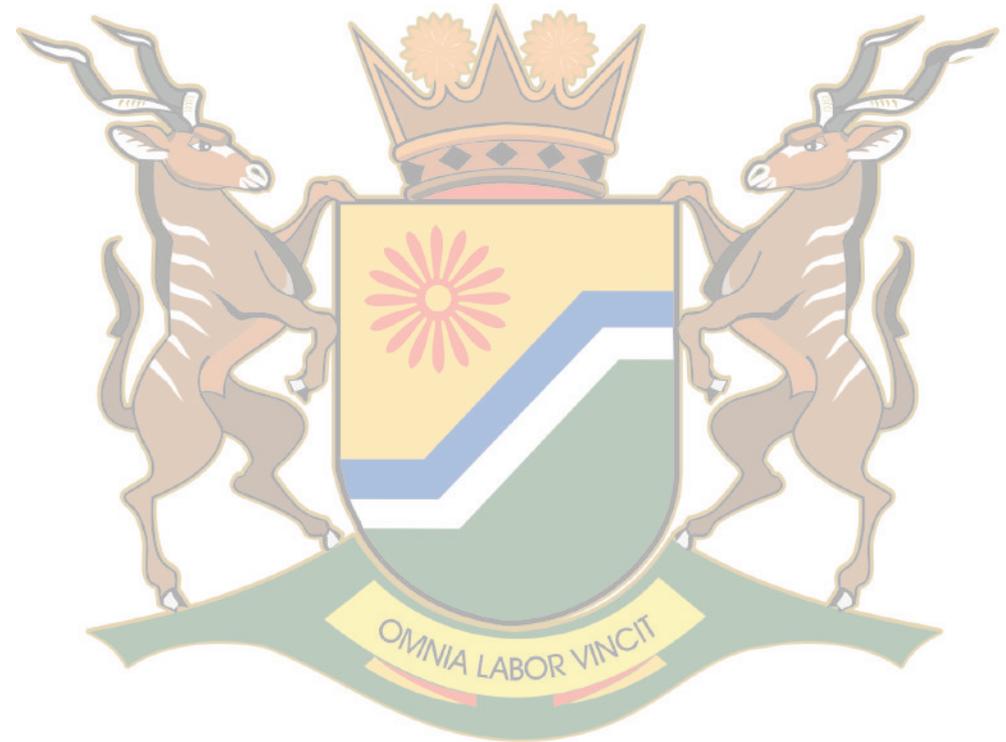
The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is disclosed in the Employee benefits note.

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 31 March 2022

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:

	Final Appropriation	2021/2022 Actual Funds Received	Final Appropriation	2020/2021 Appropriation received
	R'000	R'000	R'000	R'000
Programme 1-Administration	112,037	112,037	96,988	96,988
Programme 2-Cultural Affairs	103,206	103,206	100,663	100,663
Programme 3-Library and Archives Services	222,291	222,291	176,257	176,257
Programme 4-Sports and Recreation	191,917	191,917	85,112	85,112
Total	629,451	629,451	459,020	459,020

	Note(s)	2021/2022 R'000	2020/2021 R'000
1.2 Conditional grants**			
Total grants received	30	220,346	152,710
2. Departmental revenue			
Sales of goods and services other than capital assets	2.1	444	408
Fines, penalties and forfeits	2.2	3	-
Interest, dividends and rent on land	2.3	415	309
Sales of capital assets	2.4	254	629
Total revenue collected		1,116	1,346

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Note(s)	2021/2022 R'000	2020/2021 R'000
2.1 Sales of goods and services other than capital assets			
Sales by market establishment		440	408
Sales of scrap, waste and other used current goods		4	-
Total		444	408
2.2 Fines, penalties and forfeits			
Forfeits		3	-
2.3 Interest, dividends and rent on land			
Interest		415	309
2.4 Sales of capital assets			
Tangible assets			
Machinery and equipment	26	254	629
3. Compensation of employees			
3.1 Salaries and wages			
Basic salary		136,555	131,760
Performance award		1,071	1,603
Service based		138	262
Compensative/circumstantial		5,391	7,244
Periodic payments		72	52
Other non-pensionable allowances		33,887	26,045
Total		177,114	166,966

Other non-pensionable allowances include capital remuneration, Housing Allowance, Non pensional allowance and Service bonus.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Note(s)	2021/2022 R'000	2020/2021 R'000
3.2 Social contributions			
Employer contributions			
Pension		17,127	16,378
Medical		10,877	9,226
Bargaining council		47	45
Insurance		598	197
Total		28,649	25,846
Total compensation of employees		205,763	192,812
Average number of employees		513	502
Average number of employees comprises of permanent 425 employees and 88 contract work			
4. Goods and services			
Administrative fees		6,588	1,999
Advertising		6,411	7,544
Minor assets	4.1	3,164	3,475
Catering		3,681	762
Communication		7,215	5,270
Computer services	4.2	25,426	21,139
Consultants: Business and advisory services		10,243	4,995
Legal services		1,008	200
Contractors		37,477	11,702
Agency and support / outsourced services		1,463	425
Audit cost - external	4.3	5,256	5,061
Fleet services		3,328	3,101
Inventory	4.4	13,490	8,332
Consumables	4.5	13,730	24,127

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Note(s)	2021/2022 R'000	2020/2021 R'000
Operating leases		15,375	21,002
Property payments	4.6	29,554	24,753
Rental and hiring		3,368	1,526
Transport provided as part of the departmental activities		16,568	945
Travel and subsistence	4.7	27,872	14,318
Venues and facilities		3,238	1,470
Training and development		771	333
Other operating expenditure	4.8	1,685	1,667
Total		236,911	164,146
Other operating expenditure include Professional bodies, membership subscription fee, Courier , Laundry service and Delivery Service, Life Insurance and Printing and publication.			
4.1 Minor assets			
Tangible assets			
Machinery and equipment		3,164	3,475
4.2 Computer services			
SITA computer services		135	120
External computer service providers		25,291	21,019
Total	4	25,426	21,139
4.3 Audit cost - external			
Regularity audits		5,256	5,061
4.4 Inventory			
Learning and teaching support material		84	-
Materials and supplies		13,406	8,332
Total	4	13,490	8,332

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Note(s)	2021/2022 R'000	2020/2021 R'000
4.5 Consumables			
Uniform and clothing		476	41
Household supplies		8,911	19,191
Building material and supplies		91	108
IT consumables		320	67
Other consumables		851	2,500
Consumable supplies		10,649	21,907
Stationery, printing and office supplies		3,081	2,220
Total	4	13,730	24,127

Other consumable is fuel, Electrical spares, Building and construction supplies, Notice boards and Signs & recreation supplies.

4.6 Property payments

Municipal services		4,178	2,566
Property management fees		25,376	22,187
Total	4	29,554	24,753

4.7 Travel and subsistence

Local		27,862	14,317
Foreign		10	1
Total	4	27,872	14,318

4.8 Other operating expenditure

Professional bodies, membership and subscription fees		830	693
Other		855	974
Total	4	1,685	1,667

Other include Courier, Laundry service, Delivery service, , Life Insurance, Printing and Publication.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Note(s)	2021/2022 R'000	2020/2021 R'000
5. Payments for financial assets			
Debts written off	5.1	-	54
5.1 Debts written off			
Nature of debts written off			
Other debt written off			
Non staff debts		-	54
6. Transfers and subsidies			
Provinces and municipalities	31	121	107
Public corporations and private enterprises	Annexure 1D	1,000	1,000
Non-profit institutions	Annexure 1F	22,701	28,097
Households	Annexure 1G	1,471	849
Total		25,293	30,053

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Note(s)	2021/2022 R'000	2020/2021 R'000
7. Expenditure for capital assets			
Tangible assets			
Buildings and other fixed structures	28	136,520	38,101
Machinery and equipment	26	8,661	5,392
		145,181	43,493
Intangible assets			
Software	27	13,820	19,056
Total		159,001	62,549

	Voted funds R'000	Total R'000
7.1 Analysis of funds utilised to acquire capital assets - 2021/2022		
Tangible assets		
Buildings and other fixed structures	136,520	136,520
Machinery and equipment	8,661	8,661
	145,181	145,181
Intangible assets		
Software	13,820	13,820
Total	159,001	159,001

7.2 Analysis of funds utilised to acquire capital assets - 2020/2021		
Tangible assets		
Buildings and other fixed structures	38,101	38,101
Machinery and equipment	5,392	5,392
	43,493	43,493
Intangible assets		
Software	19,056	19,056
Total	62,549	62,549

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Note(s)	2021/2022 R'000	2020/2021 R'000
8. Unauthorised expenditure			
8.1 Reconciliation of unauthorised expenditure			
Opening balance		29,279	11,145
Unauthorised expenditure - discovered in current year (as restated)		3,365	18,134
		32,644	29,279
Analysis of Closing balance			
Unauthorised expenditure awaiting authorisation		32,644	29,279
8.2 Analysis of unauthorised expenditure awaiting authorisation per economic classification			
Current		29,791	27,899
Capital		2,853	1,380
Total		32,644	29,279
8.3 Analysis of unauthorised expenditure awaiting authorisation per type			
Unauthorised expenditure relating to overspending of the vote or a main division within a vote		31,361	27,996
Unauthorised expenditure incurred not in accordance with the purpose of the vote or main division		1,283	1,283
Total		32,644	29,279

		2020/2021 R'000
8.4 Details of unauthorised expenditure - current year		
Incident	Disciplinary steps taken/ Criminal proceedings	
Overspending on Programme 2 (Cultural Affairs)	None	3,365
Over-spending on Programme 2 (Cultural Affairs)		

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Note(s)	2021/2022 R'000	2020/2021 R'000
9. Cash and cash equivalents			
Consolidated paymaster general account		848	8,173

	Note	Current R'000	Non-current R'000	2021/2022 Total R'000	Current R'000	Non-current R'000	2020/2021 Total R'000
10. Receivables							
Staff debt	10.1	9	254	263	12	292	304
Other Receivables	10.2	41	-	41	7	-	7
Total		50	254	304	19	292	311

	Note(s)	2021/2022 R'000	2020/2021 R'000
10.1 Staff debt			
Staff debt			263
10.2 Other receivables			
Tax Debt			12
Over Payment			6
Income Tax			20
Medical aid			3
Total	10	41	7

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Note(s)	2021/2022 R'000	2020/2021 R'000
11. Voted funds to be surrendered to the Revenue Fund			
Opening balance		36,969	13,027
Transferred from statement of financial performance (as restated)		2,483	9,406
Add: Unauthorised expenditure for current year	8	3,365	18,134
Paid during the year		(9,407)	(3,598)
Closing balance		33,410	36,969
12. Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund			
Opening balance		709	115
Transferred from statement of financial performance (as rested)		1,116	1,346
Paid during the year		(1,439)	(752)
Closing balance		386	709
13. Payables - current			
Clearing accounts	13.1	-	83
Other payables	13.2	-	2
Total		-	85
[Include discussion here where deemed relevant.]			
13.1 Clearing accounts			
Bargaining Council		-	1
Income Tax		-	62
Pension Fund		-	20
Total	13	-	83

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Note(s)	2021/2022 R'000	2020/2021 R'000
13.2 Other payables			
Sal persal debt		-	2
Other payables include Salary PERSAL ebt			
14. Net cash flow available from operating activities			
Net surplus as per Statement of Financial Performance		3,599	10,752
Add back non cash/cash movements not deemed operating activities (Increase)/decrease in receivables		(31)	52
Increase/(decrease) in payables – current		(85)	(312)
Proceeds from sale of capital assets		(254)	(629)
Expenditure on capital assets		159,001	62,549
Surrenders to Revenue Fund		(10,846)	(4,350)
Net cash flow generated by operating activities		151,384	68,062
15. Reconciliation of cash and cash equivalents for cash flow purposes			
Consolidated paymaster general account		848	8,173
16. Contingent liabilities and contingent assets			
16.1 Contingent liabilities			
Liable to	Nature		
Claims against the department			
	Annexure 3B	10,266	10,266
Contingent Liability of R580 000 is dependant on Sports and Recreation SA as the first respondent to the matter.			
16.2 Contingent assets			
Nature of contingent asset			
Procurement		2,995	-

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Note(s)	2021/2022 R'000	2020/2021 R'000
17. Capital commitments			
Buildings and other fixed structures		80,236	176,362
Listed by economic classification			
	30 Days R'000	2021/2022 Total R'000	2020/2021 Total R'000
18. Accruals and payables not recognised			
18.1 Accruals			
Goods and services	2,221	2,221	7,922
Capital assets	-	-	9,161
Total	2,221	2,221	17,083
Listed by programme level			
Programme 1- Administration		-	1,161
Programme 2- Cultural Affairs		453	104
Programme 3- Library & Archives Services		-	15,366
Programme 4- Sports & Recreation		1,768	452
Total		2,221	17,083

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

Listed by economic classification	30 Days R'000	30+ Days R'000	2021/2022 Total R'000	2020/2021 Total R'000
Accruals and payables not recognised (continued)				
18.2 Payables not recognised				
Goods and services	18,497	443	18,940	17,276
Capital assets	4,799	-	4,799	821
Total	23,296	443	23,739	18,097
Listed by programme level				
Programme 1- Administration			1,567	669
Programme 2- Cultural Affairs			1,140	300
Programme 3- Library & Archives			16,253	16,256
Programme 4 - Sports & Recreation			4,779	872
Total			23,739	18,097
		Note(s)	2021/2022 R'000	2020/2021 R'000
Included in the above totals are the following:				
Confirmed balances with other departments		Annexure 5	96	124
19. Employee benefits				
Leave entitlement			14,260	16,521
Service bonus (Thirteenth cheque)			5,618	5,213
Performance awards			-	1,070
Capped leave commitments			6,863	7,261
Other			65	91
Total			26,806	30,156

Other employee benefits include long service awards. At this stage the department is not able to reliably measure the long term portion of the long service awards.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Buildings and other fixed structures	Machinery and equipment	Total
20. Lease commitments			
20.1 Operating leases			
2021/2022			
Not later than 1 year	2,252	5,652	7,904
Later than 1 year and not later than 5 years	3,996	5,652	9,648
Total lease commitments	6,248	11,304	17,552
2020/2021			
Not later than 1 year	2,063	5,652	7,715
Later than 1 year and not later than 5 years	6,110	11,304	17,414
Total lease commitments	8,173	16,956	25,129

Lease commitment for copier machines is for the Departmental offices and to provide support to Mpumalanga Provincial Libraries and Office Building at Gert Sibande Region and Nkangala Sports office.

	Note(s)	2021/2022 R'000	2020/2021 R'000
21. Irregular expenditure			
21.1 Reconciliation of irregular expenditure			
Opening balance		156,961	136,674
Add: Irregular expenditure - related to current year	21.2	82,288	20,287
Less: Prior year amounts condoned	21.3	(39,172)	-
Closing balance		200,077	156,961
Analysis of closing balance			
Prior year		82,288	20,287
Total		200,077	156,961

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

2021/2022

R'000

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

Incident	Disciplinary steps taken/ Criminal proceedings	
Irregular Appointment	Yes	1,223
Non compliance with Preferential Procurement Regulations, 2017	No	2,272
Irregular Appointment CAJV (PTY) LTD	No	1,008
Deviation from normal bidding process	No	2,893
Practice Note 8 of 2007/08 par 3.3.1 and 3.3.3	No	195
IT goods not procured through SITA	No	32,876
Preferential Procurement regulation (PPR) 4(2)	No	337
Non compliance with Preferential Procurement Regulation (PPR) 4(2) and Division of Revenue Act no. 9 of 2021	No	24,569
Non compliance with Preferential Procurement Regulation (PPR) 4(2)	No	10,042
Section 217 of the constitution and Treasury Regulation 16A3.2	No	6,434
Non compliance with Preferential Procurement Regulations	No	439
Total		82,288

21.3 Details of irregular expenditure condoned

Incident	Condoned by (condoning authority)	
Irregular appointment for Rapid Implimentation Unit	Provincial Treasury	37,845
Irregular Expenditure: CA JV(PTY) LTD - Awards using office of the Premier Attorneys	Provincial Treasury	1,327
Total		39,172

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

2021/2022
R'000

21.4 Prior period error

Nature of prior period error

Relating to 2020/2021

Irregular Appointment

(9,563)

The Prior period error was due to the error on the supplier report dates, the amount disclosed was inclusive of 2018/19 and 2019/20 financial years.

Note(s)

2021/2022
R'000

2020/2021
R'000

22. Fruitless and wasteful expenditure

22.1 Reconciliation of fruitless and wasteful expenditure

Opening balance

9,180

9,180

Fruitless and wasteful expenditure – relating to current year

22.2

112

-

Closing balance

9,292

9,180

2021/2022
R'000

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

Incident

Disciplinary steps taken / Criminal proceedings

Non compliance to SCM Instruction note 11 of 2020/21 par. 3.4 (a) and (b)

NO

112

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Note(s)	2021/2022 R'000	2020/2021 R'000
23. Related party transactions			
In kind goods and services provided/received			
List in kind goods and services between the department and the related party			
Accounting and IT Services: Department of Finance		-	-
Internal Audit and Audit Committee: Office of The Premier		-	-
Office Accommodation: Department of Public Works , Roads and Transport		-	-
Security Services: Department of Community Safety, Security and Liaison		-	-
Total		-	-

During the year under review the Department received free of charge 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 free of charge. 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.

24. Key management personnel

	No. of Individuals	2021/2022 R'000	2020/2021 R'000
Political office bearers (provide detail below)	1	2,000	1,964
Officials:			
Level 15 to 16	1	1,649	1,753
Level 14 (incl. CFO if at a lower level)	3	3,653	3,673
Legal and Planning	2	2,175	2,104
Total		9,477	9,494

25. Provisions

Provision for retention on capital assets		3,874	550
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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Provision 1	Total Provisions R'000
25.1 Reconciliation of movement in provisions - 2021/2022		
Opening balance	550	550
Increase in provision	3,619	3,619
Unused amount reversed	(295)	(295)
Closing balance	3,874	3,874
25.2 Reconciliation of movement in provisions - 2020/2021		
Opening balance	1,996	1,996
Increase in provision	255	255
Settlement of provision	(1,515)	(1,515)
Unused amount reversed	(186)	(186)
Closing balance	550	550

	Opening Balance R'000	Additions R'000	Disposals R'000	Closing Balance R'000
26. Movable Tangible Capital Assets				
Movement in movable tangible capital assets per asset register for the year ended March 31, 2022				
Machinery and equipment				
Transport assets	20,744	2,714	(735)	22,723
Computer equipment	26,166	2,201	(3,723)	24,644
Furniture and office equipment	31,053	3,479	(3,294)	31,238
Other machinery and equipment	9,547	267	(2,035)	7,779
Total movable tangible capital assets	87,510	8,661	(9,787)	86,384

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Opening Balance R'000	Additions R'000	Disposals	Closing Balance R'000
26.1 Movement for 2020/2021				
Movement in movable tangible capital assets per asset register for the year ended March 31, 2021				
Heritage assets				
Heritage assets	929	-	(929)	-
	929	-	(929)	-
Machinery and equipment Transport assets	25,133	-	(4,389)	20,744
Computer equipment	26,967	1,015	(1,816)	26,166
Furniture and office equipment	29,172	2,051	(170)	31,053
Other machinery and equipment	8,758	1,448	(659)	9,547
	90,030	4,514	(7,034)	87,510
Total movable tangible capital assets	90,959	4,514	(7,963)	87,510

	Heritage assets R'000	Machinery and equipment R'000	Total R'000

26.2 Minor assets

Movement in minor assets per the asset register for the year ended as at March 31, 2022

Opening balance	25	33,941	33,966
Additions	-	4,428	4,428
Disposals	-	(2,207)	(2,207)
Total minor assets	25	36,162	36,187

	Machinery and equipment R'000	Total R'000
Number of R1 minor assets	1,131	1,131
Number of minor assets at cost	127,914	127,914
Total number of minor assets	129,045	129,045

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Heritage assets R'000	Machinery and equipment R'000	Total R'000
26.2. Minor assets (continued)			
Movement in minor assets per the asset register for the year ended as at March 31, 2021			
Opening balance	25	34,007	34,032
Prior period errors	-	-	-
Additions		302	302
Disposals		(368)	(368)
Total minor assets	25	33,941	33,966
26.3 Movable assets written off			
Movable assets written off for the year ended as at March 31, 2022			
Assets written off		2,357	2,357
Movable assets written off for the year ended as at March 31, 2021			
Assets written off		2,877	2,877

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Opening Balance R'000	Additions R'000	Disposals R'000	Closing Balance R'000	
27. Intangible Capital Assets					
Movement in intangible capital assets per asset register for the year ended March 31, 2022					
Software	4,653	32,876	-	37,529	
27.1 Movement for March 31, 2021					
Movement in intangible capital assets per asset register for the year ended March 31, 2021					
Software	4,653	-	-	4,653	
28. Immovable Tangible Capital Assets					
Movement in immovable tangible capital assets per asset register for the year ended March 31, 2022					
Buildings and other fixed structures					
Non-residential buildings	125,288	2,517	(18,105)	109,700	
Other fixed structures	2,978	-	-	2,978	
	128,266	2,517	(18,105)	112,678	
Heritage assets					
Heritage assets	6,793	-	-	6,793	
Total immovable tangible capital assets	135,059	2,517	(18,105)	119,471	
	Opening Balance R'000	Per period error R'000	Additions R'000	Disposals R'000	Closing Balance R'000
28.1 Movement for 2020/2021					
Movement in immovable tangible capital assets per asset register for the year ended March 31, 2021					
Buildings and other fixed structures					
Non-residential buildings	124,456	(7,971)	29,124	(20,321)	125,288
Other fixed structures	2,968	-	10	-	2,978
	127,424	(7,971)	29,134	(20,321)	128,266
Heritage assets					
Heritage assets	15,161	-	-	(8,368)	6,793
Total immovable tangible capital assets	142,585	(7,971)	29,134	(28,689)	135,059

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Note	2020/2021 R'000
28.1.1 Prior period error		
Nature of prior period error		
Relating to 2020/2021		
Disposal of Drie-fonten public Library		(7,971)

The prior period error is due to omission of hand over certificate on Driefontein Public Library.

	Note	Opening Balance April 1, 2021	Current Year WIP	Ready for use (Assets to the AR) / Contracts Terminated	Closing Balance March 31, 2022
28. Immovable Tangible Capital Assets (continued)					
28.2 Capital Work-in-progress					
Capital Work-in-progress as at March 31, 2022					
Buildings and other fixed structures		297,340	134,003	-	431,343
Intangible assets		34,384	13,820	(32,876)	15,328
Total	Annexure 7	331,724	147,823	(32,876)	446,671

Cultural hub reviewed feasibility study as per the remedial work proposed by National Treasury towards attainment of National Treasury Approval 1.

Payables not recognised relating to Capital WIP

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

3,492 5,417

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Note	Opening Balance April 1, 2021	Current Year WIP	Ready for use (Assets to the AR) / Contracts Terminated	Closing Balance March 31, 2022
Capital Work-in-progress as at March 31, 2021					
Buildings and other fixed structures		288,373	28,233	(19,266)	297,340
Intangible assets		15,328	19,056	-	34,384
Total	Annexure 7	303,701	47,289	(19,266)	331,724

Cultural hub and High Altitude Training Centre is in Planning stage 2,,TA:2

	Note	Amount bef error correction R'000	Prior period error	2020/2021 Restated amount R'000
29. Prior period errors				
29.1 Correction of prior period errors				
Expenditure: (e.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)				
Prior period error on consumables		-	-	-
Buiding Material & Supplies		-	108	108
Other Consumables		2,608	(108)	2,500
Net effect		2,608	-	2,608

The Prior Period error is due to misclassification on building material and ot her consumables

Assets: (e.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)

Movement in immovable capital assets as per the asset register		143,030	(7,971)	135,059
MOVABLE CAPITAL ASSETS WRITTEN OFF		-	-	-
Machinery and equipment		-	2,877	2,877
Net effect		143,030	(5,094)	137,936

The prior period error on immovable assets is due to ommission of the hand over certificate for Driefontein Library. The correction in required to adjust the opening balance and disclose as required. The prior period error on assets written off is due to an error is disclosing movable assets written off. The correction is required to to disclose 2020/2021 assets written off.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Note	Amount bef error correction R'000	Prior period error	2020/2021 Restated amount R'000
Liabilities: (e.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)				
LEASE COMMITMENT		-	-	-
Not later than 1 year		5,652	2,063	7,715
Later than 1 year and not later than 5 years		11,304	6,110	17,414
Net effect		16,956	8,173	25,129

The Prior period error was due to non disclosure on operating lease on building. The correction is required to show restated balances for 2020/2021

Irregular expenditure		166,524	(9,563)	156,961
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The Prior period error was due to the error on the supplier report dates, the amount disclosed was inclusive of 2018/19 and 2019/20 financial years. The correction is required to adjust the opening balances.

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

Name of Grant	Division of Revenue Act/ Provincial Grants R'000	Roll Overs R'000	Total Available R'000	Amount received by department R'000	Amount spent by department R'000	Under / Overspending) R'000	% of available funds spent by department %	Division of Revenue Act R'000	Amount spent by department R'000
Grant allocation							Spent	2020/2021	
30. Statement of Conditional grants received									
Community Library Service Grant	165,056	-	165,056	165,056	137,869	27,187	84 %	129,507	129,460
Mass Participation and Sports Development Grant	50,864	426	51,290	51,290	51,070	220	100 %	28,324	19,046
Expanded Public Works Programme Incentive	2,362	-	2,362	2,362	2,362	-	- %	2,239	1,965
Social Sector Expanded Public Works	1,638	-	1,638	1,638	1,638	-	- %	1,965	2,239
	219,920	426	220,346	220,346	192,939	27,407		162,035	152,710

The Department 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.

Name of Grant	Division of Revenue Act R'000	Total Available R'000	Actual Transfer R'000	Division of Revenue Act R'000	Actual Transfer R'000
Grant allocation			Transfer	2020/2021	
31. Statement of Conditional grants paid to the provinces					
Summary by province					
Mpumalanga		200	200	150	107

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

	Note(s)	2021/2022 R'000	2020/2021 R'000
32. Broad based black economic empowerment performance			
Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.			
33. COVID 19 Response Expenditure			
Goods services		331	6,321
Total	Annexure 11	331	6,321

ANNEXURES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

Annexure 1D

Statement of transfers/subsidies to Public Corporations and Private Enterprises

Name of Public Corporations/ Private Enterprise	Adjusted Appropriation Act	Total Available	Actual Transfer	% of Available funds Transferred	Capital	Current	Final Appropriation
	R'000	R'000	R'000	R'000	%	R'000	R'000
Public corporations							
Transfers							
TLB BOXING PROMOTION (PTY)LTD	1,000	1,000	1,000	100 %	-	-	1,000

ANNEXURES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2022

Annexure 1F

Statement of transfers to Non-Profit Institutions

Non-profit Institutions	Adjusted Appropriation Act	Total Available	Actual Transfer	% of Available funds Transferred	Final Appropriation
	R'000	R'000	R'000	%	R'000
		Transfer Allocation		Expenditure	2020/2021
Transfers					
PROVINCIAL LANGUAGE SERVICE	-	-	-	- %	150
ZOE CREATIVE ORGANISATION	500	500	500	100 %	-
ENDUMBENI CULTURAL & CREATIVE ARTS	100	100	100	100 %	-
MPUMALANGA SPORTS AWARDS	1,500	1,500	1,500	100 %	1,500
MPUMALANGA GOSPEL AWARDS	1,500	1,500	1,500	100 %	700
FRIENDS OF THE MUSEUM	1,050	1,050	1,050	100 %	1,050
SOUTH AFRICAN GOLD PANNING	1,500	1,500	1,500	100 %	2,300
MPUMALANGA CYCLING UNION	500	500	500	100 %	500
MPUMALANGA SCHOOLSPOORT ORGANISATION	250	250	250	100 %	250
LIBRARY FOR THE BLIND	1,500	1,500	1,500	100 %	1,580
PROVINCIAL LANGUAGE SERVICE	150	150	150	100 %	-
MPU GOT TALENT	100	100	100	100 %	100
MPUMALANGA MORAL REGENERATION	250	250	250	100 %	250
SATMA AWARDS	12,000	12,000	13,200	110 %	13,500
Erholweni	100	100	-	- %	100
CCIFSA	250	250	51	20 %	300
INNIBOS	-	-	-	- %	2,000
MP CHORAL MUSIC ASSOCIATION	300	300	300	100 %	-
LUKHANYO GIRLS FOUNDATION	250	250	250	100 %	-
KOMJEKEJEKE	-	-	-	- %	100

ANNEXURES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

Non-profit Institutions	Adjusted Appropriation Act R'000	Total Available R'000	Actual Transfer R'000	% of Available funds Transferred %	Final Appropriation R'000
MKHOSI WEMHLANGA	-	-	-	- %	100
BIG FISH ENTERTAINMENT	-	-	-	- %	250
SILULU SESISWATI	-	-	-	- %	150
EMANTIMANDZE DEVELOPMENT	-	-	-	- %	100
TS GALAXY FOOTBALL CLUB	-	-	-	- %	2,000
ARTS AND CULTURE SUPPORT	-	-	-	- %	50
Subtotal	21,800	21,800	22,701		27,030

Annexure 1G

Statement of transfers to Households

Households	Adjusted Appropriation Act R'000	Total Available R'000	Actual Transfer R'000	% of Available funds Transferred %	Final Appropriation R'000
		Transfer Allocation		Expenditure	2020/2021
Transfers Leave gratuity	1,000	1,000	1,459	146 %	1,000
Injury on duty	-	-	12	- %	-
Subtotal	1,000	1,000	1,471		1,000

ANNEXURES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

Annexure 3B

Statement of contingent liabilities as at March 31, 2022

Nature of Liabilities	Opening Balance April 1, 2021 R'000	Closing Balance March 31, 2022 R'000
Claims against the department		
HJ SAMUELS	580	580
PRE/040/14/MP/J14006/17	-	-
DELTA FORCE	9,650	9,650
GBP 147	36	36
JS964/21	-	-
Subtotal	10,266	10,266

ANNEXURES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

Annexure 5

Government Entity	Total Available R'000	Actual Transfer R'000	% of Available funds Transferred %	Final Appropriation R'000
	Confirmed balance outstanding			Total
Departments				
Current				
Department of Public Works, Roads & Transport	96	124	96	124

ANNEXURES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

Annexure 6

Inventories

Inventory for the year ended March 31, 2022

	Insert major category of inventory R'000	Total R'000
Opening balance	127	127
Add: Additions/Purchases - Cash	13,490	13,490
(Less): Disposals	(13,406)	(13,406)
Closing balance	211	211

Inventory for the year ended March 31, 2021

Opening balance	127	127
Add: Additions/Purchases - Cash	8,332	8,332
(Less): Disposals	(8,332)	(8,332)
Closing balance	127	127

ANNEXURES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

Annexure 7

Movement in capital work-in-progress

Movement in capital-work-in progress for the year ended March 31, 2022

	Opening Balance	Current year Capital WIP	Ready for use (Asset register) / Contract terminated	Closing Balance
	R'000	R'000	R'000	R'000
Buildings and other fixed structures				
Non-residential buildings	127,793	18,122	-	145,915
Other fixed structures	169,547	115,881	-	285,428
	297,340	134,003	-	431,343
Computer software Computer Software	34,384	13,820	(32,876)	15,328
Total	331,724	147,823	(32,876)	446,671

Movement in capital work-in-progress for the year ended March 31, 2021

Buildings and other fixed structures				
Non-residential buildings	135,539	11,520	(19,266)	127,793
Other fixed structures	152,834	16,713	-	169,547
	288,373	28,233	(19,266)	297,340
Computer software				
Computer Software	15,328	19,056	-	34,384
Total	303,701	47,289	(19,266)	331,724

ANNEXURES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

Annexure 11

COVID 19 Response Expenditure Per quarter and in total

Per quarter and in total

Expenditure per economic classification	April	May	Jun	Subtotal Q1	Jul	Aug	Sep	Subtotal Q2
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
								2021/2022
Goods services								
Consumables household: wash/clean detergent	-	-	-	-	-	-	-	-
Consumable supplies: Medical supplies	-	-	-	-	-	23	-	23
	-	-	-	-	-	23	-	23

ANNEXURES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

Annexure 11

COVID 19 Response Expenditure Per quarter and in total

Per quarter and in total

Expenditure per economic classification	Oct	Nov	Dec	Subtotal Q3	Jan	Feb	Mar	Subtotal Q4	Total	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
								2021/2022	2021/2022	2020/2021
Consumables household: wash/clean detergent	-	-	-	-	-	-	-	-	-	3,855
Consumable supplies: Medical supplies	-	-	19	19	15	-	274	289	331	2,466
	-	-	19	19	15	-	274	289	331	6,321

Department of Culture, Sport and Recreation

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