



PARLIAMENT
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INFORMATION SERVICES

PO Box 15 Cape Town 8000 Republic of South Africa
Tel: 27 (21) 403 8283 Fax: 27 (21) 403 8118
www.parliament.gov.za

**STANDING COMMITTEE ON PUBLIC ACCOUNTS
SUMMARY OF 2022/23 AUDIT OUTCOMES
GROUP 1**

30 October 2023



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1. Introduction

The Public Finance Management Act (Act 1 of 1999) (PFMA) serves as a pivotal legislative framework that mandates and establishes the foundation for effective financial management and the optimal utilisation of public resources, primarily within national and provincial departments. Its core objectives are to ensure the efficient and effective use of government revenue, expenditure, assets, and liabilities. Additionally, the PFMA sets forth clear lines of accountability and provides a comprehensive framework for promoting best practices among accounting officers.

According to Section 55 (1)(d) of the PFMA, the accounting authority of a public entity is required to submit within five months of the end of a financial year to the relevant treasury, to the executive authority responsible for that public entity and, if the Auditor-General (AG) did not perform the audit of the financial statements, to the AG:

- a) an annual report on the activities of that public entity during that financial year;
- b) the financial statements for that financial year after the statements have been audited; and
- c) the report of the auditors on those statements.

Furthermore, Section 65 (1)(a) stipulates that the executive authority (Minister), responsible for a department or public entity, must table the annual report, annual financial statements, and the audit report to the National Assembly within one month after the accounting officer (for the department) or the accounting authority (for the public entity) has received the audit report.

In cases where departments and public entities encounter challenges in tabling these reports within six months after the end of the financial year, Section 65 (2) outlines the following:

- a) the executive authority must table a written explanation in the legislature setting out the reasons why they were not tabled; and
- b) the Auditor-General may issue a special report on the delay.

The purpose of this paper is to provide the Standing Committee on Public Accounts (SCOPA) with a summary of the audit outcomes for national departments and public entities for the financial year ended 31 March 2023, following the tabling of the 2022/23 annual reports and financial statements.



2. Audit outcomes of national departments and public entities

This paper summarises the audit outcomes of national departments and public entities falling under Group 1 for the past three financial years, spanning from 2020/21 to 2022/23. The audit outcomes are based on the AG's assessments of financial statement quality, annual performance reports, and compliance with key legislation.

For the 2022/23 financial year, the most common findings in the audit of annual performance reports and compliance with key legislation relate to material findings concerning the usefulness and reliability of reported performance, material misstatements in the annual financial statement, performance, and annual report, as well as challenges in expenditure management, consequence management, procurement, and contract management.

2.1 Central Government Administration Cluster

Department of International Relations and Cooperation (DIRCO) and entities

DIRCO received an unqualified audit opinion with material findings on non-compliance with key legislation from the AGSA for the 2022/23 financial year, marking an improvement from the qualified audit opinion in the 2020/21 financial year.

Table 1: Department audit opinions

2020/21	2021/22	2022/23	2022/23 Findings
Qualified	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Expenditure management. Consequence management. Procurement and contract management. Revenue management.

Table 2: Department financial information

Final budget	Actual expenditure	Under/(over) expenditure	Unauthorised expenditure	Irregular expenditure		Fruitless and wasteful expenditure	
R'000							
2022/23	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance	2022/23	2022/23 Balance
6 784 318	6 707 557	76 761	818 169	1 439 514	3 414 910	7 427	38 091

The department's spending as at 31 March 2023 was R6.7 billion, representing 98.9% of its allocated budget of R6.8 billion. DIRCO has unauthorised expenditure totalling R818.2 million, which is under review by the National Treasury. The National Treasury is yet to submit its recommendation to the Committee regarding the funding of this unauthorised expenditure after completing its investigation.



For the 2022/23 financial year, the department incurred irregular expenditure of R1.4 billion, contributing to a higher closing balance of R3.4 billion. Additionally, DIRCO had fruitless and wasteful expenditure of R7.4 million during the period under review, contributing to a closing balance of R38.1 million.

Table 3: Entity audit opinions

Entity	2020/21	2021/22	2022/23	2022/23 Findings
African Renaissance and International Cooperation Fund (ARF)	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	n/a

The ARF has maintained an unqualified audit outcome with no findings (clean audit) over the past three financial years.

Table 4: Entity financial information

Entity	Surplus/(deficit)	Surplus/(deficit)	Irregular expenditure		Fruitless and wasteful expenditure	
	R'000					
	2021/22	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
ARF	(216 357)	61 986	0	0	0	0

The ARF had a surplus of R62 million in the 2022/23 financial year, marking an improvement from the R216.4 million loss recorded in the 2021/22 financial year. The entity did not incur irregular, fruitless and wasteful expenditure in the 2022/23 financial year or in previous years.

Statistics South Africa (Stats SA)

Stats SA received an unqualified audit opinion with material findings related to non-compliance with key legislation from the AGSA for the 2022/23 financial year. The audit outcomes have remained stagnant for the past three financial years.

Table 1: Department audit opinions

2020/21	2021/22	2022/23	2022/23 Findings
Unqualified with findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Expenditure management. Procurement and contract management. Consequence management.



Table 2: Department financial information

Final budget	Actual expenditure	Under/(over) expenditure	Unauthorised expenditure	Irregular expenditure		Fruitless and wasteful expenditure		
R'000								
2022/23	2022/23	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance	2022/23	2022/23 Balance
2 999 427	3 797 648	(798 221)	807 987	980 140	253 537	704 038	171	13 906

For the 2022/23 financial year, Stats SA spent R3.8 billion, which is R798.2 million more than the allocated budget of R3 billion. Stats SA incurred unauthorised expenditure of R808 million in the 2022/23 financial year, mainly due to overspending on the Census 2022 project which overlapped into the 2022/23 financial year, thus increasing the unauthorised expenditure balance to R980.1 million. Unauthorised expenditure totalling R172.2 million has been referred to the National Treasury for condonation, and it is currently awaiting Cabinet approval. For the 2022/23 financial year, the department incurred irregular expenditure amounting to R253.5 million, contributing to a higher closing balance of R704.0 million. Fruitless and wasteful expenditure of R171 000 was incurred in the period under review.

Department of Public Works and Infrastructure (DPWI) and entities

The DPWI received an unqualified audit opinion with material findings on the annual performance report, as well as non-compliance with legislation from the AGSA for the 2022/23 financial year. The audit outcomes have remained stagnant for the past three financial years.

Table 1: Department audit opinions

2020/21	2021/22	2022/23	2022/23 Findings
Unqualified with findings	Unqualified with findings	Unqualified with findings	<p>Annual performance report Material findings on the reported performance information of the selected objectives. Material misstatements in the annual performance report.</p> <p>Non-compliance with legislation Consequence management. Strategic planning and performance management.</p>



Table 2: Department financial information

Final budget	Actual expenditure	Under/(over) expenditure	Unauthorised expenditure	Irregular expenditure		Fruitless and wasteful expenditure	
R'000							
2022/23	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance	2022/23	2022/23 Balance
8 152 729	7 910 167	242 562	255 079	3 939	120 726	0	55 396

The department's expenditure as at 31 March 2023 was R7.9 billion, or 97.0% of its final budget of R8.2 billion. The DPWI has an unauthorised expenditure balance of R255.1 million, which is under review by the National Treasury. The National Treasury is yet to submit its recommendation to SCOPA regarding the funding of this unauthorised expenditure after completing its investigation. In the 2022/23 financial year, the department incurred irregular expenditure of R3.9 million, contributing to a closing balance of R120.7 million. There was no fruitless and wasteful expenditure incurred during the 2022/23 financial year; however, the department has a closing balance of R55.4 million.

Table 3: Entity audit opinions

Entity	2020/21	2021/22	2022/23	2022/23 Findings
Independent Development Trust (IDT)	Disclaimer	Qualified	Qualified	<p>Areas of qualification Programme assets and liabilities (disclosure), programme liabilities, programme trade and other receivables, programme assets, programme expenditure, programme expenditure - non-state sector and goods and services. Irregular expenditure. Related parties.</p> <p>Material uncertainty relating to going concern</p> <p>Annual performance report Material findings on the performance information of the selected programme objective. Material misstatements in the annual performance report.</p> <p>Non-compliance with legislation Annual financial statements, performance and annual report. Procurement and contract management. Expenditure management. Revenue management. Consequence management.</p>



Agrément South Africa (ASA)	Unqualified with findings	Unqualified with findings	Unqualified with findings	Non- compliance with legislation Expenditure management.
Construction Industry Development Board (CIDB)	Unqualified with findings	Qualified	Unqualified with findings	Non- compliance with legislation Annual financial statements, performance report and annual report.
Council for the Built Environment (CBE)	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	n/a
Property Management Trading Entity (PMTE)	Qualified	Disclaimer	Qualified	Areas of qualification Payables from exchange transactions: Accrued expenses. Payables from exchange transactions: Accrued expenses – Opex projects. Payables from exchange transactions: Accrued expenses – Leases. Payables from exchange transactions. Revenue from exchange transactions: Accommodation charges- Freehold intergovernmental. Total minimum lease receipts- PMTE as lessor: straight line Freehold Accommodation charges. Contractual commitments for acquisition and maintenance of property, plant, and equipment. Non- compliance with legislation Annual Financial Statements, Performance and Annual Report. Asset management. Expenditure management. Consequence management. Revenue management.

In the period under review, the IDT received a qualified audit opinion, which remained unchanged from the 2021/22 financial year, despite an improvement from the disclaimer in the 2020/21 financial year. AGSA raised concerns about the IDT’s going concern. PMTE also received a qualified audit opinion, while the rest of the department’s entities received unqualified audit opinions, some with findings and others without.



Table 4: Entity financial information

Entity	Surplus/(deficit)	Surplus/(deficit)	Irregular expenditure		Fruitless and wasteful expenditure	
	R'000					
	2021/22	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
IDT	21 630	42 057	269 291	386 543	1 703	65 811
ASA	5 595	(3 166)	3 154	5 395	n/a	n/a
CIDB	52 165	144 903	0	796	0	n/a
CBE	2 278	52	29	3 459	n/a	n/a
PMTE	(1 596 512)	(1 538 097)	161 637	1 977 786	4	137 353

2.2 Economic Services and Infrastructure Development Cluster

Department of Transport (DoT)

The DoT did not table its 2022/23 annual report to Parliament. The department received unqualified audit opinions with findings for the 2020/21 and 2021/22 financial years.

Table 1: Department audit opinions

2020/21	2021/22	2022/23	2022/23 Findings
Unqualified with findings	Unqualified with findings	S65 letter	n/a

Table 2: Department financial information

Final budget	Actual expenditure	Under/(over) expenditure	Irregular expenditure		Fruitless and wasteful expenditure	
R'000						
2022/23	2022/23	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
n/a	n/a	n/a	n/a	n/a	n/a	n/a



Table 3: Entity audit opinions

Entity	2020/21	2021/22	2022/23	2022/23 Findings
Air Traffic and Navigation Services SOC Ltd (ATNS)	Unqualified with findings	Unqualified with findings	Unqualified with findings	Annual performance report Material findings on the performance information of the selected objectives.
Airports Company South Africa SOC Ltd (ACSA)	Unqualified with findings	Unqualified with findings	Unqualified with findings	Non- compliance with legislation Expenditure management
Cross-Border Road Transport Agency (C-BRTA)	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	n/a
Passenger Rail Agency of South Africa (PRASA)	Disclaimer	Disclaimer	S65 letter	n/a
Ports Regulator of South Africa	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	n/a
Railway Safety Regulator (RSR)	Unqualified with no findings	Unqualified with no findings	S65 letter	n/a
Road Accident Fund (RAF)	Disclaimer	Audit outstanding	S65 letter	n/a
Road Traffic Infringement Agency (RTIA)	Qualified	Qualified	S65 letter	n/a
Road Traffic Management Corporation (RTMC)	Unqualified with findings	Unqualified with no findings	Unqualified with no findings	n/a
South African Civil Aviation Authority (SACAA)	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	n/a
South African Maritime Safety Authority (SAMSA)	Unqualified with findings	Unqualified with findings	S65 letter	n/a
The South African National Roads Agency SOC Ltd (SANRAL)	Unqualified with findings	Unqualified with findings	Unqualified with findings	Material uncertainty relating to going concern Annual performance report Material findings on the performance information of the selected programme. Material misstatements in the annual performance report.



Most of the department's entities in the period under review received unqualified audit opinions, some with findings and others without. However, PRASA, RSR, RAF, RTIA, and SAMSA did not table their 2022/23 annual reports to Parliament.

Table 4: Entity financial information

Entity	Surplus/ (deficit)	Surplus/ (deficit)	Irregular expenditure		Fruitless and wasteful expenditure	
	R'000					
	2021/22	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
ATNS	(471 420)	(51 698)	0	7 655	505	2 038
ACSA	(1 002 359)	(142 479)	59 086	284 937	6 732	13 000
C-BRTA	32 135	41 715	81	81	0	0
PRASA	5 887 422	n/a	n/a	n/a	n/a	n/a
Ports Regulator of South Africa	6 772	(4 752)	0	n/a	100	n/a
RSR	2 564	n/a	n/a	n/a	n/a	n/a
RAF	n/a	n/a	n/a	n/a	n/a	n/a
RTIA	107 378	n/a	n/a	n/a	n/a	n/a
RTMC	25 120	97 232	0	0	2 877	3 394
South African Civil Aviation Authority (SACAA)	111 928	89 235	254	254	0	0
SAMSA	34 604	n/a	n/a	n/a	n/a	n/a
SANRAL	348 489	1 929 319	6 724 182	2 164 512	33 774	33 774



2.3 Financial and Administration Services Cluster

National Treasury

The National Treasury received a qualified audit opinion with a qualification on fruitless and wasteful expenditure from the AGSA for the 2022/23 financial year, and its audit outcome has not improved from the 2021/22 financial year.

Table 1: Department audit opinions

2020/21	2021/22	2022/23	2022/23 Findings
Unqualified with findings	Qualified	Qualified	Areas of qualification Fruitless and wasteful expenditure. Non-compliance with legislation Annual financial statements. Internal control deficiencies.

Table 2: Department financial information

Final budget	Actual expenditure	Under/ (over) expenditure	Irregular expenditure		Fruitless and wasteful expenditure	
R'000						
2022/23	2022/23	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
625 214 852	624 732 168	482 684	12 128	281 457	n/a	n/a

For the 2022/23 financial year, the National Treasury spent R624.7 billion, or 99.9% of its allocated budget of R625.2 billion. Irregular expenditure amounting to R12.1 million was incurred in the 2022/23 financial year, contributing to the closing balance of R281.5 million.

Table 3: Entity audit opinions

Entity	2020/21	2021/22	2022/23	2022/23 Findings
Development Bank of Southern Africa (DBSA)	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	n/a
Land and Agricultural Development Bank of South Africa (Landbank)	Qualified	Unqualified with no findings	Unqualified with findings	Material uncertainty relating to going concern. Non-compliance with legislation Annual financial statements and annual report.



Accounting Standards Board (ASB)	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	n/a
Co-operative Banks Development Agency (CBDA)	Unqualified with findings	Unqualified with findings	Not tabled	n/a
Financial Intelligence Centre (FIC)	Unqualified with no findings	Unqualified with findings	Unqualified with no findings	n/a
Financial Sector Conduct Authority (FSCA)	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	n/a
Independent Regulatory Board for Auditors (IRBA)	Unqualified with findings	Unqualified with no findings	Unqualified with no findings	n/a
Office of the Pension Funds Adjudicator (OPFA)	Unqualified with no findings	Unqualified with findings	Unqualified with no findings	n/a
Public Investment Corporation SOC Ltd (PIC)	Unqualified with findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Assets under management.
South African Revenue Service (SARS)	Unqualified with findings	Unqualified with findings	Unqualified with no findings	n/a
Office of the Ombud for Financial Services Providers (FAIS Ombud)	Unqualified with no findings	Unqualified with findings	Unqualified with no findings	n/a
South African Special Risk Insurance Association (SASRIA)	Unqualified with findings	Audit outstanding	Not tabled	n/a

For the 2022/23 financial year, most of the department's entities received unqualified audit opinions, some with findings and others without. However, CBDA and SASRIA did not table their 2022/23 annual reports to Parliament.



Table 4: Entity financial information

Entity	Surplus/(deficit)	Surplus/(deficit)	Irregular expenditure		Fruitless and wasteful expenditure	
	R'000					
	2021/22	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
DBSA	3 825 157	5 209 991	111	111	0	0
Landbank	1 210 802	492 322	0	980 564	8	69 377
ASB	(184)	986	0	86	0	n/a
CBDA	7 186	n/a	n/a	n/a	n/a	n/a
FIC	1 724	36 875	1 439	1 439	0	0
FSCA	(4 995)	(7 835)	0	0	0	0
IRBA	16 780	20 132	0	0	0	0
OPFA	6 422	4 405	0	0	0	0
PIC	304 502	221 729	89	89	0	0
SARS	200 872	271 031	1 097	900	0	8 413
FAIS Ombud	(57)	4 256	20	714	0	0
SASRIA	n/a	n/a	n/a	n/a	n/a	n/a

Department of Public Enterprises (DPE)

The audit outcome for the DPE for the year ended 31 March 2023 is unqualified with findings on the annual performance report and non-compliance with legislation. The department's audit outcomes have remained stagnant for the last three financial years.

Table 1: Department audit opinions

2020/21	2021/22	2022/23	2022/23 Findings
Unqualified with findings	Unqualified with findings	Unqualified with findings	<p>Annual performance report Material findings on the reported performance information of the selected objectives. Material misstatements.</p> <p>Non-compliance with legislation Procurement and supply chain management. Strategic planning.</p>



Table 2: Department financial information

Final budget	Actual expenditure	Under/(over) expenditure	Irregular expenditure		Fruitless and wasteful expenditure	
R'000						
2022/23	2022/23	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
34 350 098	34 093 157	256 941	3 098	38 722	0	5

As at 31 March 2023, the department's expenditure was R34.1 billion, or 99.3% of its final budget of R34.4 billion. In the 2022/23 financial year, the department incurred irregular expenditure amounting to R3.1 million, contributing to a closing balance of R38.7 million. There was no fruitless and wasteful expenditure incurred in the period under review; however, the department has a closing balance of R5 000.

Table 3: Entity audit opinions

Entity	2020/21	2021/22	2022/23	2022/23 Findings
South African Forestry Company SOC Limited (SAFCOL)	Unqualified with findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Annual financial statements and annual performance report.
Transnet SOC Ltd	Qualified	Unqualified with findings	Unqualified with findings	Annual performance report Material findings on the performance information of the selected objectives. Material misstatements in the annual performance report. Non-compliance with legislation Annual financial statements, performance and annual report. Revenue management. Expenditure management. Procurement and contract management. Consequence management.
Alexkor SOC Ltd	Qualified	Audit outstanding	S65 letter	n/a
Denel SOC Ltd	Audit outstanding	Audit outstanding	S65 letter	n/a
Eskom Holdings SOC Ltd	Qualified	Qualified	S65 letter	n/a
South African Airways (SAA)	Audit outstanding	Audit outstanding	S65 letter	n/a



South African Express SOC Ltd (SA Express)	Audit outstanding	Audit outstanding	Not tabled	n/a
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SAFCOL and Transnet are the only two department entities that tabled their annual reports to Parliament. Both of these entities received unqualified audit opinions with findings for the 2022/23 financial year, with non-compliance with legislation as a common finding. On the other hand, Alexkor, Denel, Eskom, SAA, and SA Express have not tabled their annual reports to Parliament.

Entity	Surplus/ (deficit)	Surplus/ (deficit)	Irregular expenditure		Fruitless and wasteful expenditure	
	R'000					
	2021/22	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
Alexkor SOC Ltd	n/a	n/a	n/a	n/a	n/a	n/a
Denel SOC Ltd	n/a	n/a	n/a	n/a	n/a	n/a
Eskom Holdings SOC Ltd	(12 330 000)	n/a	n/a	n/a	n/a	n/a
South African Airways (SAA)	n/a	n/a	n/a	n/a	n/a	n/a
South African Express SOC Ltd (SA Express)	n/a	n/a	n/a	n/a	n/a	n/a
South African Forestry Company SOC Limited (SAFCOL)	84 919	230 849	3 802	n/a	4 124	n/a
Transnet SOC Ltd	5 048 000	(5 676 000)	2 268 000	3 221 000	16 000	25 000

2.4 Social Services Cluster

Department of Basic Education (DBE) and entities

The DBE received an unqualified audit opinion with material findings on the annual performance report, as well as non-compliance with key legislation from the AGSA for the 2022/23 financial year. The audit outcomes have remained stagnant for the past three years.



Table 1: Department audit opinions

2020/21	2021/22	2022/23	2022/23 Findings
Unqualified with findings	Unqualified with findings	Unqualified with findings	<p>Annual performance report Material findings on the reported performance information of the selected objectives. Material misstatements in the annual performance report.</p> <p>Non-compliance with legislation Annual financial statement, performance, and annual report. Expenditure management. Consequence management. Procurement and contract management.</p>

Table 2: Department financial information

Final budget	Actual expenditure	Under/(over) expenditure	Unauthorised expenditure	Irregular expenditure	Fruitless and wasteful expenditure		
R'000							
2022/23	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance	2022/23	2022/23 Balance
29 693 160	29 426 659	266 501	6 488	954 943	7 460 497	15 660	194 372

As at 31 March 2023, the department's spending was R29.4 billion, or 99.1% of its allocated budget of R29.7 billion. The department has an unauthorised expenditure balance of R6.5 million, which was incurred during the 2014/15 financial year on the National Teacher Awards ceremony. This unauthorised expenditure has been referred to the National Treasury for condonation, and it is currently awaiting Cabinet approval. For the 2022/23 financial year, the department incurred irregular expenditure amounting to R954.9 million, contributing to a higher closing balance of R7.5 billion. Additionally, fruitless and wasteful expenditure of R15.7 million was incurred in the period under review.

Table 3: Entity audit opinions

Entity	2020/21	2021/22	2022/23	2022/23 Findings
South African Council for Educators (SACE)	Unqualified with findings	Unqualified with findings	Unqualified with findings	<p>Annual performance report Material finding on the performance information of the selected programme. Material misstatements.</p> <p>Non-compliance with legislation Annual financial statements and annual report.</p>



uMalusi - Council for Quality Assurance in General and Further Education and Training	Unqualified with no findings	Unqualified with no findings	Unqualified with findings	Non-compliance with legislation Annual financial statements.
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The department's reporting entities received unqualified audit opinions with findings from independent auditors in the period under review. The audit outcomes for SACE remained stagnant for the three years, while the audit outcome for uMalusi regressed from the prior year's unqualified, with no findings audit opinion.

Table 4: Entity financial information

Entity	Surplus/(deficit)	Surplus/(deficit)	Irregular expenditure		Fruitless and wasteful expenditure	
	R'000					
	2021/22	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
SACE	2 450	3 097	51	0	8	18
uMalusi	8 567	9 026	0	29	40	6 730

For the 2022/23 financial year, SACE had a surplus of R3.1 million, compared to the R2.5 million surplus in the previous year. The entity also incurred irregular expenditure amounting to R51 000, which was condoned. SACE incurred fruitless and wasteful expenditure of R8 000 in the period under review. uMalusi realised a surplus of R9.0 million in the 2022/23 financial year, up from the R8.6 million surplus in the previous year. The entity did not incur any irregular expenditure for the 2022/23 financial year but did have fruitless and wasteful expenditure of R40 000, resulting in a balance of R6.7 million.

Department of Higher Education and Training (DHET) and entities

The DHET received an unqualified audit opinion with material findings on the annual performance report from the AGSA for the 2022/23 financial year. The audit outcomes have remained stagnant for the past three years.

Table 1: Department audit opinions

2020/21	2021/22	2022/23	2022/23 Findings
Unqualified with findings	Unqualified with findings	Unqualified with findings	Annual performance report Material findings on the reported performance information of the selected objectives, and material misstatements.



Table 2: Department financial information

Final budget	Actual expenditure	Under/(over) expenditure	Irregular expenditure		Fruitless and wasteful expenditure	
R'000						
2022/23	2022/23	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
130 546 483	130 083 567	462 916	0	1 065	89	89

The department's spending as at 31 March 2023 was R130.1 billion, or 99.6% of its allocated budget of R130.5 billion. The department did not incur irregular expenditure in the 2022/23 financial year. The irregular expenditure balance of R1.1 million is due to irregular expenditure that was incurred during the 2021/22 financial year. Fruitless and wasteful expenditure of R89 000 was incurred during previous financial years but only identified in the period under review.

Table 3: Entity audit opinions

Entity	2020/21	2021/22	2022/23	2022/23 Findings
Agricultural Sector Education and Training Authority (AgriSETA)	Unqualified with findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Expenditure management. Annual financial statements, performance report and annual reports.
Banking Sector Education and Training Authority (BANKSETA)	Unqualified with findings	Unqualified with findings	Qualified	Areas of qualification Payables from non-exchange transactions. Annual performance report Material findings on the performance information of the selected programmes. Non-compliance with legislation Annual financial statements.
Construction Education and Training Authority (CETA)	Unqualified with findings	Qualified	Qualified	Areas of qualification Commitments. Annual performance report Material findings on the performance information of the selected programmes. Material misstatements in the annual performance report. Non-compliance with legislation Annual financial statements. Expenditure management. Consequence management.



Culture, Arts, Tourism, Hospitality and Sport Sector Education and Training Authority (CATHSSETA)	Unqualified with findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Annual financial statements.
Education, Training and Development Practices Sector Education and Training Authority (ETDP SETA)	Unqualified with findings	Unqualified with no findings	Qualified	Areas of qualification Project Accruals. Non-compliance with legislation Annual financial statements, performance, and annual report. Consequence management.
Energy and Water Sector Education and Training Authority (EWSETA)	Unqualified with findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Annual financial statements. Expenditure management.
Fibre Processing and Manufacturing Sector Education and Training Authority (FP&M SETA)	Unqualified with no findings	Unqualified with no findings	Unqualified with findings	Non-compliance with legislation Annual financial statements and annual report.
Health and Welfare Sector Education and Training Authority (HWSETA)	Unqualified with findings	Unqualified with findings	Qualified	Areas of qualification Grants payable. Commitments. Non-compliance with legislation Annual financial statements. Procurement and contract management.
Insurance Sector Education and Training Authority (INSETA)	Unqualified with findings	Qualified	Qualified	Areas of qualification Payables from exchange and non-exchange transactions. Commitments. Annual performance report Material findings on the performance information of the selected programme. Material misstatements in the annual performance report. Non-compliance with legislation Annual financial statements. Expenditure management.



<p>Manufacturing, Engineering and Related Services Sector Education and Training Authority (merSETA)</p>	<p>Unqualified with findings</p>	<p>Unqualified with findings</p>	<p>Qualified</p>	<p>Areas of qualification Discretionary reserve commitments – Contractual. Annual performance report Material findings on the performance information of the selected programme. Material misstatements in the annual performance report. Non-compliance with legislation Annual financial statements, performance, and annual report. Consequence management. Expenditure management.</p>
<p>National Skills Fund (NSF)</p>	<p>Disclaimer</p>	<p>Qualified</p>	<p>Qualified</p>	<p>Areas of qualification Skills development funding. Provisions. Annual performance report Material findings on the performance information of the selected programmes. Material misstatements in the annual performance report. Non-compliance with legislation Annual financial statements. Consequence management.</p>
<p>Services Sector Education and Training Authority (SSETA)</p>	<p>Qualified</p>	<p>Qualified</p>	<p>Qualified</p>	<p>Areas of qualification Discretionary grants commitments. Annual performance report Material findings on the performance information of the selected programme. Non-compliance with legislation Annual financial statements. Expenditure management.</p>
<p>Transport Education Training Authority (TETA)</p>	<p>Unqualified with no findings</p>	<p>Unqualified with findings</p>	<p>Qualified</p>	<p>Annual performance report Material findings on the performance information of the selected programme. Material misstatements in the annual performance report. Non-compliance with legislation Annual financial statements, performance, and annual report.</p>



Wholesale and Retail Sector Education and Training Authority (W&RSETA)	Unqualified with findings	Qualified	Unqualified with findings	Non-compliance with legislation Annual financial statements. Expenditure management. Consequence management.
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Considering the numerous entities reporting to the DHET, the table above depicts only entities that received unqualified (with findings), qualified, or disclaimer audit outcomes from the AGSA. The majority of these entities received qualified audit outcomes for the year ended 31 March 2023. SSETA, in particular, has consistently received a qualified audit opinion for the past three years, while NSF's audit outcomes have improved since the 2020/21 disclaimer audit opinion. However, ETDP SETA's audit outcome regressed from the prior year's unqualified, with no findings audit opinion.

The following department's reporting entities have received unqualified, with no findings audit opinions (i.e. clean audits):

- i). Council on Higher Education (CHE);
- ii). Chemical Industries Sector Education and Training Authority (CHIETA);
- iii). Finance and Accounting Services Sector Education and Training Authority (Fasset);
- iv). Food and Beverages Sector Education and Training Authority (FoodBev SETA);
- v). Media, Information and Communication Technologies Sector Education and Training Authority (MICT SETA);
- vi). Public Service Sector Education and Training Authority (PSETA);
- vii). Quality Council for Trades and Occupation;
- viii). Safety and Security Sector Education and Training Authority (SASSETA); and
- ix). South African Qualifications Authority (SAQA).

The National Student Financial Aid Scheme (NSFAS) and the Local Government Sector Education and Training Authority have not tabled their 2022/23 annual reports to Parliament. The NSFAS 2021/22 audit is outstanding.

Table 4: Entity financial information

Entity	Surplus/ (deficit)	Surplus/ (deficit)	Irregular expenditure		Fruitless and wasteful expenditure	
	R'000					
	2021/22	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
AgriSETA	16 834	(92 103)	77 868	77 733	0	n/a
BANKSETA	95 161	(93 402)	1 576	20 183	25	25
CETA	(248 623)	10 575	68 789	838 151	647	26 355
CATHSSETA	106 197	171 903	27 695	36 028	74	5 474



ETDP SETA	265 465	234 059	987	3 721	283	908
EWSETA	(215 831)	26 770	8 607	410 556	3	16
FP&M SETA	(21 984)	13 583	3 911	1 162	n/a	n/a
HWSETA	(199 376)	(2 266)	4 004	3 301	1 172	1 385
INSETA	141 886	13 630	5 006	23 261	0	768
merSETA	334 020	536 124	487 766	1 295 164	1 366	47 456
NSF	(565 195)	3 582 416	0	1 739 392	0	73 518
SSETA	762 814	757 019	178 052	1 859 119	4 281	4 281
TETA	(104 231)	(23 274)	0	92 112	n/a	n/a
W&RSETA	138 479	(41 850)	18 483	76 671	0	44

Department of Employment and Labour (DEL) and entities

The audit outcome for the DEL for the year ended 31 March 2023 is unqualified with findings on non-compliance with legislation. The department's audit outcomes have remained stagnant for the past three years.

Table 1: Department audit opinions

2020/21	2021/22	2022/23	2022/23 Findings
Unqualified with findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Annual financial statements. Expenditure management. Consequence management.

Table 2: Department financial information

Final budget	Actual expenditure	Under/(over) expenditure	Irregular expenditure		Fruitless and wasteful expenditure	
R'000						
2022/23	2022/23	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
4 107 776	3 897 118	210 658	107 847	197 218	17 499	45 565

As at 31 March 2023, the department's expenditure was R3.9 billion, or 94.9% of its final appropriation of R4.1 billion. In the 2022/23 financial year, the department incurred irregular expenditure amounting to R107.8 million, contributing to a closing balance of R197.2 million. Additionally, there was fruitless and wasteful expenditure of 17.5 million in the period under review, resulting in a closing balance of R45.6 million.



Table 3: Entity audit opinions

Entity	2020/21	2021/22	2022/23	2022/23 Findings
Commission for Conciliation, Mediation and Arbitration (CCMA)	Unqualified with findings	Unqualified with no findings	Unqualified with no findings	n/a
Compensation Fund (CF)	Disclaimer with findings	Audit outstanding	S65 letter	n/a
National Economic Development and Labour Council (NEDLAC)	Unqualified with findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Annual financial statements, performance and annual report.
Productivity SA	Unqualified with findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Annual financial statements. Expenditure management.
Unemployment Insurance Fund (UIF)	Qualified	Audit outstanding	S65 letter	n/a

In the period under review, the department's reporting entities received unqualified audit opinions with findings from the AGSA, except for the CCMA, which received an unqualified with no findings audit outcome (a clean audit). NEDLAC and Productivity SA, maintained stagnant audit outcomes for the three financial years under review.

The CF and the UIF did not table their 2022/23 annual reports to Parliament. The 2021/22 audits for the CF and UIF are outstanding.

Table 4: Entity financial information

Entity	Surplus/(deficit)	Surplus/(deficit)	Irregular expenditure		Fruitless and wasteful expenditure	
	R'000					
	2021/22	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
CCMA	40 266	6 484	37	0	44	0
NEDLAC	4 574	(5 416)	230	251	0	1 453
Productivity SA	3 650	(10 602)	16	1 910	0	0

For the 2022/23 financial year, Productivity SA and NEDLAC reported losses of R10.6 million and R5.4 million, respectively, marking a decline from the profits in the 2021/22 financial year. Additionally, Productivity SA incurred irregular expenditure of R16 000, contributing to a closing balance of R1.9 million, while NEDLAC had a fruitless and wasteful expenditure closing balance of R1.5 million in the period under review.



Department of Health (DoH) and entities

The DoH received an unqualified audit opinion with material findings on the annual performance report, as well as non-compliance with key legislation from the AGSA for the 2022/23 financial year. The department's audit outcome improved from the prior year's qualified audit opinion.

Table 1: Department audit opinions

2020/21	2021/22	2022/23	2022/23 Findings
Unqualified with findings	Qualified	Unqualified with findings	Annual performance report Material findings on the reported performance information of the selected objectives. Material misstatements in the annual performance report. Non-compliance with legislation Annual financial statements. Expenditure management.

Table 2: Department financial information

Final budget	Actual expenditure	Under/(over) expenditure	Unauthorised expenditure	Irregular expenditure	Fruitless and wasteful expenditure		
R'000							
2022/23	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance	2022/23	2022/23 Balance
64 555 731	62 896 041	1 659 690	19 161	0	359 301	45	1 538

The department's spending as at 31 March 2023 was R62.9 billion, or 97.4% of its final budget of R64.6 billion. The DoH has an unauthorised expenditure balance of R19.2 million, which is currently under review by the National Treasury. The National Treasury is yet to submit its recommendation to the Committee regarding the funding of this unauthorised expenditure after completing its investigation. The department did not incur irregular expenditure for the 2022/23 financial year; however, it has a closing balance of R359.3 million. Additionally, there was fruitless and wasteful expenditure of R45 000 incurred during the period under review.

Table 3: Entity audit opinions

Entity	2020/21	2021/22	2022/23	2022/23 Findings
Council for Medical Schemes (CMS)	Unqualified with findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Expenditure management. Consequence management.



South African Medical Research Council (SAMRC)	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	n/a
National Health Laboratory Service (NHLS)	Unqualified with findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Annual financial statements. Expenditure management.
Mines and Works Compensation Fund	n/a ¹	Unqualified with no findings	Unqualified with no findings	n/a
Office of Health Standards Compliance (OHSC)	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	n/a
South African Health Products Regulatory Authority (SAHPRA)	Qualified	Unqualified with findings	Unqualified with findings	Annual performance report Material findings on the performance information of the selected material performance indicators. Material misstatement in the annual performance report. Non-compliance with legislation Annual financial statements, performance, and annual report. Revenue management.

Over the past three financial years, the SAMRC, Mines and Works Compensation Fund, and OHSC consistently achieved unqualified with no findings audit outcomes (i.e. clean audits). In contrast, the CMS and NHLS received unqualified audit opinions with findings for the same three-year period. SAHPRA's audit opinion improved from a qualified audit in 2020/21 to an unqualified opinion with findings for the 2021/22 and 2022/23 financial years.

¹ The Mines and Works Compensation Fund was listed as a PFMA schedule 3A public entity as per Government Gazette 48319 of 28 March 2023. The entity is required to prospectively comply with the ambit of the Act from this date.



Table 4: Entity financial information

Entity	Surplus/(deficit)	Surplus/(deficit)	Irregular expenditure		Fruitless and wasteful expenditure	
	R'000					
	2021/22	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
CMS	24 137	28 559	1 410	1 410	13	13
SAMRC	6 021	7 545	0	0	4	0
NHLS	77 359	3 234 067	705 007	705 007	118	n/a
Mines and Works Compensation Fund	154 445	794 087	31	31	0	630
OHSC	11 044	(26 365)	0	0	76	85
SAHPRA	22 057	22 507	0	0	342	342

Most DoH entities reported surpluses for the 2022/23 financial year, similar to the surpluses in 2021/22, except for the OHSC, which had a deficit of R26.4 million in 2022/23. During the period under review, the NHLS incurred irregular expenditure amounting to R705.0 million, resulting in a closing balance of R705.0 million.

Department of Science and Innovation (DSI) and entities

The DSI received an unqualified audit opinion with no findings for the 2022/23 financial year, maintaining its audit outcome for the three financial years under review.

Table 1: Department audit opinions

2020/21	2021/22	2022/23	2022/23 Findings
Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	n/a

Table 2: Department financial information

Final budget	Actual expenditure	Under/(over) expenditure	Irregular expenditure		Fruitless and wasteful expenditure	
R'000						
2022/23	2022/23	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
9 145 262	9 120 855	24 407	0	1 906	0	0



In the 2022/23 financial year, the DSI spent R9.12 billion, which was 99.7% of its final allocated budget of R9.14 billion. The department did not incur any irregular expenditure during the period under review; however, it has an irregular expenditure closing balance of R1.9 million. There was no fruitless and wasteful expenditure in the 2022/23 financial year, and there is no outstanding fruitless and wasteful expenditure from previous years.

Table 3: Entity audit opinions

Entity	2020/21	2021/22	2022/23	2022/23 Findings
Human Sciences Research Council (HSRC)	Unqualified with findings	Qualified	Unqualified with findings	Non-compliance with legislation Annual financial statements, performance, and annual report.
Council for Scientific and Industrial Research (CSIR)	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	n/a
National Research Foundation (NRF)	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	n/a
South African National Space Agency (SANSA)	Unqualified with findings	Unqualified with no findings	Unqualified with no findings	n/a
Technology Innovation Agency (TIA)	Unqualified with no findings	Unqualified with no findings	Unqualified with findings	Non-compliance with legislation Annual financial statements, performance, and annual report. Expenditure management.

Most of the department's reporting entities received unqualified audit opinions with no findings for the 2022/23 financial year. However, HSRC and TIA received unqualified audit opinions with material findings related to non-compliance with legislation. HSRC's audit outcome improved from the previous year's qualified opinion, while TIA's audit outcome regressed.

Table 4: Entity financial information

Entity	Surplus/(deficit)	Surplus/(deficit)	Irregular expenditure		Fruitless and wasteful expenditure	
	R'000					
	2021/22	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
CSIR	51 718	43 852	841	12 530	0	191



HSRC	46 148	(660)	28 395	65 999	2 636	2 977
NRF	234 853	178 507	0	0	0	0
SANSA	34 367	10 278	0	0	0	0
TIA	22 593	22 509	1 105	16 412	85	85

The majority of the department's entities reported surpluses for the 2022/23 financial year, in line with the 2021/22 financial year, except for the HSRC, which had a deficit of R660 000 in 2022/23. In the period under review, the HSRC incurred irregular expenditure of R28.4 million, contributing to a closing balance of R66 million. Additionally, the entity incurred fruitless and wasteful expenditure of R2.6 million during the same period.

Department of Sport, Arts and Culture (DSAC) and entities

The DSAC received an unqualified audit opinion with material findings on the annual performance report, as well as non-compliance with key legislation from the AGSA for the 2022/23 financial year. The audit outcomes have remained stagnant for the last three financial years.

Table 1: Department audit opinions

2020/21	2021/22	2022/23	2022/23 Findings
Unqualified with findings	Unqualified with findings	Unqualified with findings	<p>Annual performance report</p> <p>Material findings on the reported performance information of the selected objectives.</p> <p>Material misstatements in the annual performance report.</p> <p>Non-compliance with legislation</p> <p>Transfer of funds.</p> <p>Consequence management.</p>

Table 2: Department financial information

Final budget	Actual expenditure	Under/(over) expenditure	Irregular expenditure		Fruitless and wasteful expenditure	
R'000						
2022/23	2022/23	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
6 305 453	6 236 666	68 787	0	451 071	0	70 887

As at 31 March 2023, the department's expenditure reached R6.2 billion, which was 98.9% of its allocated budget of R6.3 billion. In the 2022/23 financial year, the department did not incur irregular expenditure; however, it had a closing balance of R451.1 million. There was no fruitless and wasteful



expenditure incurred, but the department had a closing balance of R70.9 million for the year under review.

Table 3: Entity audit opinions

Entity	2020/21	2021/22	2022/23	2022/23 Findings
Amazwi South African Museum of Literature	Unqualified with findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Annual financial statements, performance, and annual reports. Procurement and contract management.
Artscape	Unqualified with no findings	Unqualified with no findings	Unqualified with findings	Non-compliance with legislation Procurement and contract management.
Boxing South Africa (BSA)	Unqualified with findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Annual financial statements. Revenue management. Consequence management.
Ditsong: Museums of South Africa	Unqualified with no findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Procurement and contract management.
Freedom Park	Unqualified with findings	Unqualified with findings	Qualified	Areas of qualification Statement of comparison of budget and actual amounts. Cash flow Statement. Property plant and equipment. Annual performance report Material findings on the performance information of the selected material performance indicators. Material misstatements in the annual performance report. Non-compliance with legislation Annual financial statement and annual performance report. Expenditure management. Consequence management.



Iziko Museums of South Africa (Iziko)	Unqualified with no findings	Qualified	Qualified	Areas of qualification Heritage Assets. Non-compliance with legislation Annual financial statements and annual report.
Luthuli Museum	Unqualified with findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Annual financial statements. Expenditure management. Procurement and contract management.
Market Theatre Foundation	Unqualified with findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Expenditure management. Procurement and contract management.
National Arts Council of South Africa (NAC)	Unqualified with findings	Unqualified with findings	Unqualified with findings	Annual performance report Material finding on the performance information of the selected outcomes. Material misstatements in the annual performance report. Non-compliance with legislation Annual financial statement and annual report. Expenditure Management. Strategic Planning. Consequences management.
National Film and Video Foundation (NFVF)	Qualified	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Financial statements and annual report. Expenditure management.
National Heritage Council South Africa (NHC)	Unqualified with no findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Expenditure management.
	Qualified	Qualified	Qualified	Areas of qualification



National Library of South Africa (NLSA)				Heritage Assets. Non-compliance with legislation Annual financial statements, performance, and annual report.
Nelson Mandela Museum	Unqualified with no findings	Unqualified with findings	Unqualified with findings	Annual performance report Material finding on the performance information of the selected outcomes. Material misstatements in the annual performance report. Non-compliance with legislation Annual financial statements, performance, and annual report. Procurement and contract management.
Performing Arts Centre of the Free State (PACOFs)	Unqualified with findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Annual financial statements. Consequence management.
Robben Island Museum	Unqualified with no findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Procurement and contract management.
South African Library for the Blind (SALB)	Unqualified with no findings	Unqualified with findings	Unqualified with findings	Non-compliance with legislation Financial statements and annual report. Procurement and contract management.
uMsunduzi Museum	Unqualified with no findings	Unqualified with no findings	Unqualified with findings	Non-compliance with legislation Procurement and contract management.

Given the numerous entities reporting to the department, the table above displays only entities that received unqualified (with findings), qualified, or disclaimer audit outcomes from the AGSA. Most of these entities received unqualified audit outcomes with material findings related to non-compliance with legislation for the 2022/23 financial year. However, NLSA has consistently received a qualified audit opinion for the past three years. Both the Robben Island Museum and SALB had their audit outcomes regress from unqualified with no findings in 2020/21 to unqualified with findings in both the 2021/22 and 2022/23 financial years.



The following department entities received unqualified audit outcomes with no findings:

- i). Die Afrikaanse Taalmuseum en -monument;
- ii). KwaZulu-Natal Museum;
- iii). National Museum, Bloemfontein;
- iv). South African Heritage Resources Agency (SAHRA);
- v). South African State Theatre;
- vi). The Playhouse Company;
- vii). The South African Institute for Drug-free Sport;
- viii). War Museum of the Boer Republics, and
- ix). William Humphreys Art Gallery.

Table 4: Entity financial information

Entity	Surplus/(deficit)	Surplus/(deficit)	Irregular expenditure		Fruitless and wasteful expenditure	
	R'000					
	2021/22	2022/23	2022/23	2022/23 Balance	2022/23	2022/23 Balance
Amazwi South African Museum of Literature	112	(2 143)	0	1 639	0	0
Artscape	3 726	5 242	4	4	0	0
BSA	(1 208)	(77)	1 508	12 616	-	2 559
Ditsong: Museums of South Africa	(2 946)	(18 664)	1 074	71 103	925	4 263
Freedom Park	(265 573)	(240 502)	48	6 507	31	1 304
Iziko	13 055	6 128	11	601	-	-
Luthuli Museum	1 909	1 229	2 211	9 129	-	17
Market Theatre Foundation	11 547	(1 206)	89	178 585	-	2 965
NAC	(16 297)	(3 615)	3 742	50 304	259	709
NFVF	31 511	19 854	870	7 828	196	7 296
NHC	18 018	4 624	4 609	n/a	-	n/a
NLSA	19 178	24 131	178	2 262	19	281



Nelson Mandela Museum	9 438	5 099	331	331	434	434
PACOFS	(34 183)	5 604	-	73 936	2	3 364
Robben Island Museum	(3 088)	22 045	30 484	122 603	-	n/a
SALB	10 752	9 400	-	-	-	-
uMsunduzi Museum	2 353	3 009		2 868	-	-