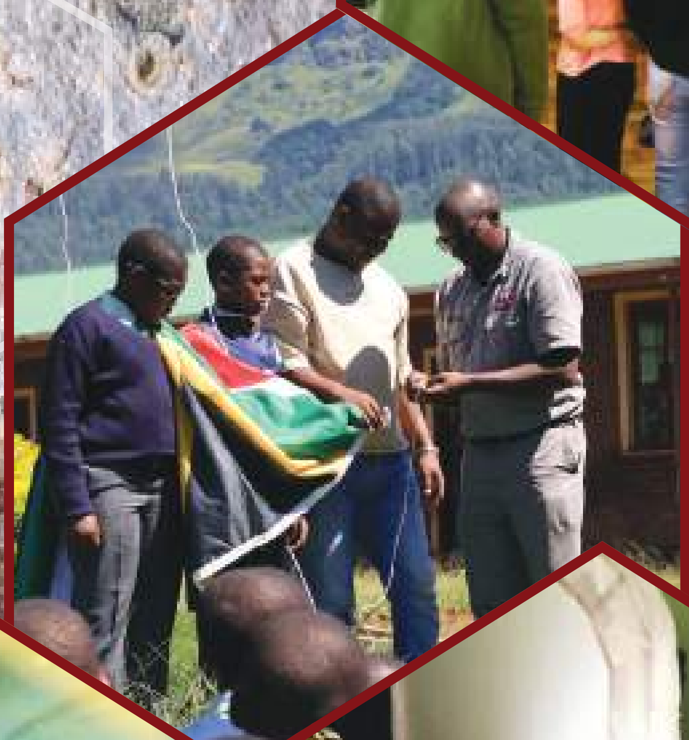
sport, arts & culture
Department:
Sport, Arts and Culture
REPUBLIC OF SOUTH AFRICA

KwaZulu-Natal
MUSEUM

ANNUAL REPORT
2024/25

OUR MISSION:

The KwaZulu-Natal Museum is dedicated to serving the people of South Africa by interpreting material evidence of the natural and cultural world in order to increase knowledge, understanding and appreciation of the nation's wealth of history and biodiversity.

OUR VISION:

To position the KwaZulu-Natal Museum as a leading, inclusive and transformed heritage institution in South Africa.

CORE VALUES:

- Accountability: to foster a culture of accountability, learning and enlightenment for staff and stakeholders.
- Understanding and respect: to increase tolerance, understanding and mutual respect among staff and the diverse elements of South African society.
- Professionalism and honesty: to be professional and honest in undertaking our duties and the execution of the Department's mandate.
- Loyalty: to be loyal to the mandate given to the Museum by the Department and in addressing the government imperatives.
- Promote Ubuntu values the principle of worth and sense of cultural identity: by enabling people to attain knowledge and new perspectives regarding the history of humanity in general and the historical and cultural record of their own communities.
- Excellence: continuously strive to be a centre of excellence in our core duties and reputation.
- Responsiveness: to respond to the needs of our stakeholders with our best work in a timely manner.

TABLE OF CONTENTS

THE COUNCIL OF TRUSTEES

FOR THE PERIOD 09 DECEMBER 2024 – 31 MARCH 2025

Radebe, Mr M.P.
(Chairperson)
BPROC – LLB (UKZN), Domestic and international Arbitration certificate (UP), LLM Maritime law (UKZN)

Kunene, Ms K.
(Deputy Chairperson)
Post Grad Dip (USB), Cost Eng Cert & Generation Skills Dev Prog Cert (Eskom Academy of Learning), Corp Project Man Cert (Sch of Project Man, Pretoria), Innovation Man Dev Prog (Da Vinci Inst of Tech Management) BSc Prop Dev (UKZN)

Myeni, Ms M.
BA (UNIZULU), Hons. Comm Science (UNIZULU), Cert. Basic Principles of Public Relations (Varsity College), Dip. Project Mngt (Varsity College), MBA (Mancosa), MCom (UZKN)

Ngcibi, Ms Z.
B.Com Business Management and Finance (UKZN), Post.Grad Dip. Business Management (UKZN)

Meyers, Mr T.
Diploma In Project Management (Damelin Business)

Pienaar, Mr C.
Higher Cert in Agric (UNISA), Dip. Agric (UNISA)

Thango, Adv K.
B.Proc (UKZN), LLB (UKZN), MBA (Regent)

Jugnarayan Ms C.
B.Acc Degree and Dip.Acc (UDW), Dip. Taxation and Company Law (ICIE), CA (SA)

Blennies, Mr V.
Dip. Business Admin and Management (Damelin), Master of Science in Tech and Innovation (The Davinci Institute).

HONORARY ASSOCIATES OF THE KWAZULU-NATAL MUSEUM

Emeritus Directors

Dr JGH Londt	2003

Honorary Keepers

Dr JGH Londt	2003
Dr AJ Lambiris	1991

Honorary Research Associates

Dr RM Miller	1982
Dr DE van Dijk	1982
Dr JC Poynton	1982
Dr BH Lamoral	1983
Mr D Green	1988
Mr M Moon	1988
Mr LE Schoeman	1988
Mrs P Trafford	1988
Dr JP Marais	1990
Dr T Dikow	2016
Dr C Thorp	2018
Dr S Stainbank	2023

Honorary Associates

Mr C Auret	1983
Mrs S Henderson	1983
Mrs R McGuire	1983
Mrs J Stannard	1985
Mr IJ Knight	1992
Mr G Borthwick	1983
Mr D Bundhoo	1994
Mrs M Taylor	1994
Ms M Manqele	1995
Ms S Tshabalala	1995
Dr R Maud	1996
Mr E Ndlovu	1997
Dr JD Plisko	1998
Mr J Huntly	2002
Dr DA Barraclough	2003
Dr M Cole (née Bursey)	2003

THE COUNCIL OF TRUSTEES

FOR THE PERIOD 01 APRIL 2024 – 30 JUNE 2024

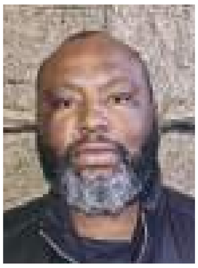
Kunene, Ms K.
(Chairperson)
Post Grad Dip (USB), Cost Eng Cert & Generation Skills Dev Prog Cert (Eskom Academy of Learning), Corp Project Man Cert (Sch of Project Man, Pretoria), Innovation Man Dev Prog (Da Vinci Inst of Tech Management) BSc Prop Dev (UKZN)

Magaqa, Adv S.
(Deputy Chairperson)
BProc (UNITRA), LLB (Wits)

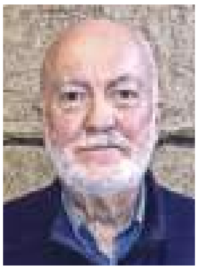
Ramagoshi, Ms M.
Administration (UP), BEd, BA (UL -Turfloop), Junior Secondary Teachers Certificate (Transvaal College of Education), Homecraft Teachers CertificateTeachers Certificate

Robinson, Ms L.
BArch (UCT)

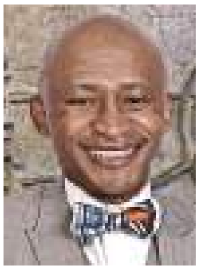
Mfuphi, Mr L.
BA Soc Sc, Adv Dip in Man, Post Grad Cert in Education



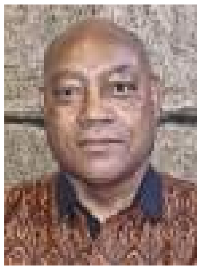
Dlamini, Mr S.
MA Bus Admin (Regent Bus Sch), Nat Dip (Marketing (DUT)



Stobie, Prof B.
Bachelor of Commerce, Certificate in the Theory of Accountancy (UN), Chartered Accountant (S.A.) (Institute of C.A.s), Master of Accountancy (UN)

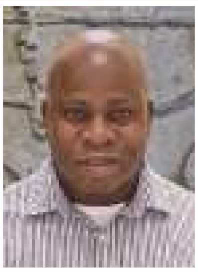


Noge, Mr M.
MA Comm (UJ), Post Grad Dip International Tax, (UJ), Post Grad Dip Tax Law (UJ), CA (SA), BComm Hon (UN), Dip Corp Law (RAU), BComm (Wits)



Dantile, Dr F.
Strategic HRM Programm (UCT), Dip Labour Law (IDEC), Dip Bus Management (Executive Education), BComm (Un Transkei)

KWAZULU-NATAL MUSEUM STAFF DIRECTORATE

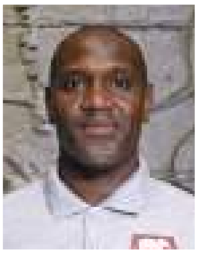


Mr LJ Maphasa
Director
BSc (Earlham, USA), MSc (UCT)

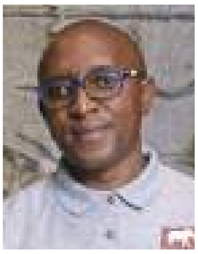
Mr SR Miya
Deputy Director
BA (Natal), AUDIS (Natal), BBibl (Hons) (UKZN)

KWAZULU-NATAL MUSEUM STAFF
EDUCATION DEPARTMENT

Mrs TS Ntombela
Assistant Director / Executive Manager
BSc (Botany) (UKZN), Post. Grad. Dip in Applied Social Sciences (UKZN), Cert. in Basic, Intermediate and Advanced Project Management (UNISA); Post-grad Dip (Management) (UKZN)



Mr D Jali
Chief Education Officer (In-house)
BA (History, Sociology & Zulu) (UDW), Higher Dip. In Education (UDW), B. Admin (Hons) (UDW), ABET Cert. (UNISA)



Mr S Maphumulo
Education Officer
Nat Dip (Tourism Mgt) (DIT), BA (Human & Social Studies: Comm. Dev.) (UNISA), Post. Grad Dip: Policy Development (UKZN)

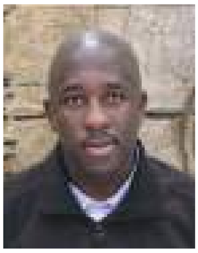
Mr A Lukhozi
Education Officer
BSc (Fort Hare Univ.), Post. Grad. Cert. (Education) (UKZN), B.Ed. (Hons) (Social Justice) (UKZN)

Ms BP Nene
Education Officer
Nat Dip (Tourism Mgt) (DUT), Post. Grad. Cert. (Education) (UNISA), Hons. Education (UNISA)

Ms S Ngubane
Education Officer
Nat Dip (Eco-tourism Management) (DUT), Post. Grad. Cert. (Education) (UNISA)

Mr T Sithole
Information Officer
N6 Tourism (Appelsbosch TVET College)

Mr S Gcumisa
Heritage Symbols & Cultural History Intern:
N6 Tourism (Appelsbosch TVET College)



Mr S Duma
CATHSSETA Environmental Management Intern:
BA (Environmental Planning & Development) (Unizulu) BA (Hons) (Geography) (Unizulu) (until 27 May 2024)

Ms LZ Buthelezi
CATHHSETA Tour Guiding Intern
(until 31 July 2024)
Education Assistant
(From 31 Aug 2024 until 31 Jan 2025) Advanced Dip (Nature Conservation) (MUT) Nat Dip (Nature Conservation) (MUT)

Mr TS Mavundla
CATHHSETA Tour Guiding Intern
(Until 31 July 2024)
Education Assistant
(From 31 Aug 2024 until 31 Jan 2025) Advanced Dip (Ecotourism) (DUT) Nat Dip (Ecotourism Management) (DUT)

Ms NN Mthembu
CATHHSETA Tour Guiding Intern
(Until 31 July 2024)
Education Assistant
(From 31 Aug 2024 until 31 Jan 2025) Advanced Dip (Ecotourism) (DUT) Nat Dip (Ecotourism Management) (DUT)

Mr S Msomi
CATHHSETA Tour Guiding Intern
(Until 31 July 2024)
Education Assistant
(From 31 Aug 2024 until 31 Jan 2025) Nat Dip (Ecotourism Management) (DUT)

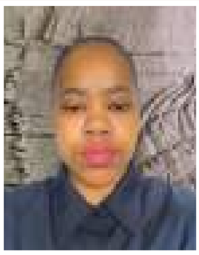
Mr. M Kubheka
CATHHSETA Tour Guiding Intern
(Until 31 July 2024)
Nat Dip (Ecotourism Management) (DUT)

Mr. M Ngcongo
CATHHSETA Tour Guiding Intern
(Until 31 July 2024)
Nat Dip (Ecotourism Management) (DUT)

Ms. N Mlotshwa
CATHHSETA Tour Guiding Intern
(Until 31 July 2024)
Nat Dip (Ecotourism Management) (DUT) Adv Dip (Ecotourism) (DUT)

Ms. ZN Ndlangisa
CATHHSETA Tour Guiding Intern
(Until 31 July 2024)
Nat Dip (Ecotourism Management)

Ms. AS Jili
CATHHSETA Environmental Management Intern
Bsc (Geography & Envir. Management) (UKZN) Hons (Geography & Envir. Management) (UKZN)



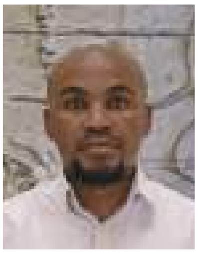
Ms. Z Xolo
Weekend Gallery Guide
(From 31 Aug 2024 until 27 Sept 2025) N6 (Travel and Tourism) (Costal TVET College)

CORPORATE SERVICES DEPARTMENT
FINANCE AND ADMINISTRATION DIVISION

Mr SE Dlamini
Executive Manager:
Finance & Administration
Nat Dip (Cost & Mgt Accounting) (MUT)

Mr M Myeza
Contract Finance &
Special Projects Officer
B Com Accounting
(Univ. of the Western Cape)
PGDA (Regent Business School)

Mrs NP Gumede
Director's Personal Assistant
Dip Office Admin (VARS. COLL),
N6 Public Mgt (uMgungundlovu TVET College), Bachelor of Public Administration (MANCOSA)



Mr LT Ntombela
Chief Human Resource Officer
(Until 31 Dec 2024)
Nat Dip (HRM) (DIT), LLB (UKZN),
Post-Grad Dip. (HRM) (UKZN)

Mrs MP Cebekhulu
Finance and Administration Officer
Nat Dip (Accounting) (DUT)

Mr N Mhlongo
IT Technician
Dip PC Support (VARS. COLL)

Mrs LP Molefe
Human Resource Officer
Dip Office Admin (VARS. COLL),
Dip in Payroll (Payroll Education)

Ms VV Mncwabe
Supply Chain Management Officer
BSc: Applied Mathematics & IT (UKZN),
BCom (Hons) (UKZN), Certificate in fundamental concepts and principles of SCM (CLX),
Advanced Cert. in SCM and Sourcing(UNISA)

Ms N Mathonsi
Switchboard Operator/ Junior Clerk
N6 (Human Resource) (FET)

Ms. TN Gumede
Administrative Support Officer
Nat Dip (PR & Communications Management) (DUT);
BTech (PR & Communications Management) (DUT) Post-Grad Dip. (HRM) (UKZN)

KWAZULU-NATAL MUSEUM STAFF
LIBRARY

Mrs V Dlomo-Mtshare
Chief Librarian
(Until 31 Dec 2024)
BSoc Sc (Natal), AUDIS (Natal),
BBibl (Hons) (UKZN)

Ms P Zondi
Assistant Librarian
Nat Dip (LIS) (DUT)

Ms TC Makhaye
Library Assistant

Ms L Zungu
Contract Learners Resource
Centre Officer
Bsc (Information Science) UNISA

Ms. BSW Mnikathi
LRC Weekend Officer
(until 26 May 2025)

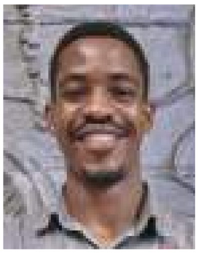
Ms. N Nxumalo
LRC Weekend Officer
(from 08 Jun 2024 until 30 Nov 2025)
Dip. (Travel and Tourism) (Costal TVET Col.)

Mr T Mbhele
Contract LRC officer
(from 15 Jan 2025)
N6 (Travel and Tourism) (Costal TVET College)

KWAZULU-NATAL MUSEUM STAFF PUBLIC RELATIONS DIVISION

Mrs V Frank
PR/Marketing Executive
Nat Dip (Public Relations) (ML Sultan), Dip. (Marketing) (Varsity College), Advanced Dip. In Management Science (DUT)

Mr M Maphanga
Receptionist/Information Officer
Nat Dip (Eco-tourism Management) (DUT)



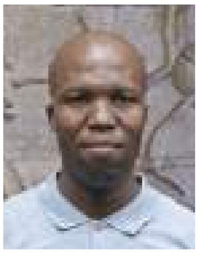
Mr TNA Ntshingila
Marketing Assistant
Nat Dip (Marketing) (NMU)

Ms SN Hadebe
CATHSSETA Intern
(until 31 July 2025)
Marketing Assistant
(from 01 Aug 2025 until 31 Jan 2025)
Advanced Dip (Marketing) (MUT)

KWAZULU-NATAL MUSEUM STAFF TECHNICAL DIVISION

Mr R Maharaj
Chief Technical Officer

Mr ES Rampersad
Technical Officer
N2 Electrical Trade (FET)



Mr GB Zulu
Technical Officer
N2 Electrical (FET)

Mrs ED Mnikathi
Maintenance Officer

Mr. RM Mthembu
Maintenance Officer

Ms SK Mncube
Maintenance Officer

Mrs EN Ndabezitha
Maintenance Officer

Ms MS Nzimande
Maintenance Officer

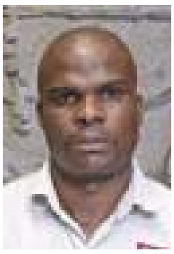
Ms N Ngcobo
Maintenance Officer
Nat Dip (Office Mgt & Technology) (MUT)

Mrs L Maphumulo
Maintenance Officer
Nat Dip (Human Resources Management) (DUT)

Mr M Mchunu
Maintenance Officer

Ms. Z Dlomo
Contract Maintenance Officer
(from 01 Dec 2024)

Mr B Ndwandwe
Security Officer



Mr T Letele
Security Officer

Mr MT Myeza
Security Officer

Mr ZZ Chiya
Temporary Security Officer

Ms NTI Gwamanda
CATHSSETA
Health & Safety Intern
(Until 31 July 2024)
Health & Safety Assistant
(From 1 Aug 2024 until 31 Jan 2025
Nat Dip (Safety Mgt) (UNISA) Dip in Engineering (UMgungundlovu TVET)

KWAZULU-NATAL MUSEUM STAFF

HUMAN SCIENCES DEPARTMENT

Dr G Blundell
Assistant Director / Principal Curator
BA (Anthropology & Archaeology) (Wits), (Hons) (Social Anthropology) (Wits), MA (Archaeology) (Wits), PhD (Archaeology) (Uppsala University, Sweden)

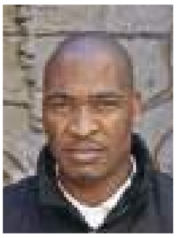
Dr GD Whitelaw
Chief Curator
BSc (Archaeology & Zoology) (Wits), BSc (Hons) (Archaeology) (Wits), MSc (Archaeology) (Wits), PhD (Archaeology) (Wits)

Dr GB Sherman
Curator (Rock-Art Specialist)
BSc (Archaeology & Chemistry) (Wits), BSc (Hons) (Archaeology) (Wits), MSc (Archaeology) (Wits), PhD (Archaeology) (Wits)

Dr JM Wintjes
Curator (Anthropological Collections):
Post. Grad Dip in Teaching (Belgium), Post. Grad Degree in Fine Art (Belgium), MA (Archaeology) (Wits), PhD (Wits)

Mr. FM Munzhedzi
Collections Technician
BHCSc Heritage and Cultural Tourism (UP), BA (Hons) (Archaeology) (VENDA) MSc (Archaeology) (Wits)

Ms D Tlhoaele
Research Technician
BSc (Archaeology) (UCT), BSc (Archaeology) (Hons) (UCT) MA Archaeology



Mr P Madonda
Technical Assistant
Archives & Records Mgt Higher Cert. (UNISA) BA (Archaeology, Archives and Records Management) (UNISA)

Mr S Kotze
Contract Research Assistant
MA (History & Art) (Wits)

Mr. SG Wessels
Contract Webmaster Content Developer
(from 01 Mar 2025) Bsc (Geomatics) (UCT); MSc (Geomatics) (UCT)

Ms Z Daniels
HSRC Intern
BA (General) (Sol Plaatje University)

Ms SA Bengu
HSRC Intern:
(from 01 Mar 2025) BSc Honours Archaeology (Wits)

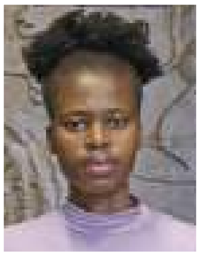
NATURAL SCIENCES DEPARTMENT

Dr JM Midgley
Assistant Director / Principal Curator
BSc (Ichthyology) (Rhodes), BSc (Hons) (Entomology) (Rhodes), MSc (Entomology) (Rhodes), PhD (Entomology) (Rhodes)

Mr S Zamisa
Research Technician (Databases)
BSc (Biological Science) (UKZN), Post. Grad Dip Education (UKZN)

ARTHROPODA DIVISION

Dr K Williams
Chief Curator (Arthropoda)
BSc (Zoology & Microbiology) (Rhodes), BSc (Hons) (Zoology) (Rhodes), MSc (Zoology) (Rhodes), PhD (Entomology) (Rhodes)



Dr TC Nxele
Curator (Oligochaeta)
BSc (Ecological Science) (UKZN), MSc (Biology) (UKZN), PhD (Biology) (UKZN)

Ms KA Hunter
DIPoDIP Project Technician
(from 01 Nov 2024) Dip (Cultural Resources Management & Collections Management) Uvic; BA (University of London)

Mr. B de la Fontaine
DIPoDIP PhD Student
(from 01 Feb 2025) Bsc (Botany and Entomology)Rhodes; Bsc Hon.(Botany and Entomology)Rhodes; MSc (Entomology)

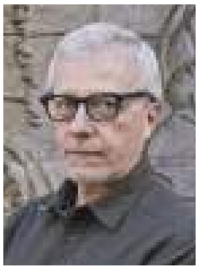
Mr M Ziganira
Research Technician (General Collections)
BSc (Botany) (UKZN), BSc (Hons) (Entomology) (UKZN), MSc (Horticultural Science) (UKZN)

Ms M Ndlovu
Research Technician (Insect Collection)
BSc (Environ. Sc.) (UKZN)

Ms SN Zondi
HSRC Intern
BSc (Biological Science) (Wits)

Ms ST Malevu
HSRC Intern
(from 01 Aug 2024) BSc Biological science (UKZN)

NATURAL SCIENCES DEPARTMENT — MALACOLOGY DIVISION



Dr I Muratov
Curator (Mollusca)
BSc (Acad. of Sciences: Moscow), MSc (Acad. of Sciences: Moscow), PhD (Acad. of Sciences: Moscow)

Ms MN Manukuza
Research Technician
BSc (Botany & Zoology) (UNIZULU), BSc (Hons) (Zoology) (UNIZULU), PGCE (Unisa) MSc Zoology (UNIZULU)

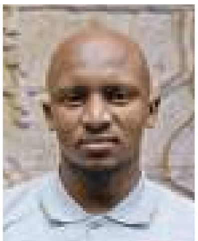
KWAZULU-NATAL MUSEUM STAFF — EXHIBITIONS DEPARTMENT

Mr WD Flanagan
Assistant Director / Executive Manager
BA (Visual Arts) (UKZN), BA (Hons) (Visual Arts) (UKZN)

Ms H Frost
Senior Exhibitions Officer (Studio Manager)
BA (Visual Arts) (UKZN), BA (Visual Arts) (Hons) (UKZN)

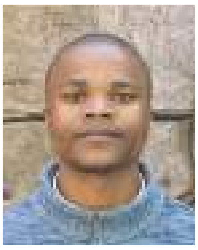
Ms I Maree
Senior Exhibitions Officer (Displays Manager)
B Consumer Science (Interior Merchandise Retail Mgt) (Univ. PTA), MA (Interior Design) (Univ. PTA), MA (Ancient Languages and Culture Studies) (Univ. PTA)

Mr N Gumede
Exhibitions Officer



Mr V Mbele
Maintenance Officer

Mr M Mokoena
Maintenance Officer



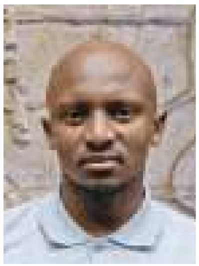
Mr A Mtshetsha
Exhibitions Assistant
Nat Diploma (Fine Art) (Walter Sisulu University)

KWAZULU-NATAL MUSEUM STAFF LONG SERVICE AWARDS

Ms T Makhaye
15 years

Mr M Mthembu
15 years

Dr T Nxele
15 years



Mr V Mbele
10 years

Mrs E Ndabezitha
10 years

Mr B Ndwandwe
10 years

Ms L Nzimande
10 years

Mr M Ziganira
10 years

PART A:

GENERAL INFORMATION

1.1 PUBLIC ENTITY'S GENERAL INFORMATION

1.1.1 Registered name of the public entity

KwaZulu-Natal Museum

1.1.2 Registration Numbers

Not Applicable

1.1.3 Registered Office address

237 Jabu Ndlovu Street, Pietermaritzburg, 3201

1.1.4 Postal Address

Private Bag 9070, Pietermaritzburg, 3200, Republic of South Africa

1.1.5 Contact telephone numbers

033 345 1404

1.1.6 Email address

info@nmsa.org.za

1.1.7 Website address

www.nmsa.org.za

1.1.8 External Auditor's Name and Address

Auditor-General of South Africa
Town Bush Office Park, 460 Town Bush Rd, Montrose, Pietermaritzburg, 3201

1.1.9 Name of bank and address of bank

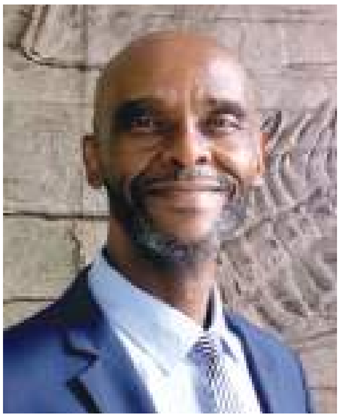
First National Bank

1.1.10 Company Secretary

Not applicable

1.2 LIST OF ABBREVIATIONS /ACRONYMS

AFS	:	Annual Financial Statement
AGSA	:	Auditor-General of South Africa
ARC	:	Audit and Risk Committee
CRM	:	Customer Relations Management
CSD	:	Central Supplier Database
DSAC	:	Department of Sport, Arts and Culture
GRAP	:	Generally Recognised Accounting Practice
HR	:	Human Resources
KZN	:	KwaZulu-Natal
PFMA	:	Public Finance Management Act



1.3 Foreword by the Chairperson

MR MTHOKOZISI RADEBE

CHAIRPERSON

Introduction

Honourable Minister, I proudly present the KwaZulu-Natal Museum Annual Report of the 2024/2025 financial year.

The KwaZulu-Natal Museum is an entity of the Department of Sport, Arts and Culture (DSAC); declared under the Cultural Institutions Act 1998 (Act No. 119 of 1998). It is one of the largest natural and cultural history museums in South Africa. Its mandate is to preserve and promote both the natural and cultural artefacts that are representatives of South Africa's rich heritage.

The role of the KwaZulu-Natal Museum is to serve the people of South Africa by interpreting material evidence of the natural and cultural world in order to increase knowledge, understanding and appreciation of the nation's wealth of history and biodiversity. Through this focus, it is able to contribute to economic transformation through the creation of an "efficient, effective and development oriented public service and an empowered, fair, creative and inclusive citizenry for a winning nation".

High Level Overview

The KwaZulu-Natal Museum plays a pivotal role in promoting the conservation of the country's cultural and natural heritage for future benefit and enjoyment. As an entity of the Department of Sport, Arts and Culture, its role is to promote its heritage (legislative) mandate to develop and undertake programmes that contribute to nation building and social cohesion in order to build a creative and winning nation.

The KwaZulu-Natal Museum's planned strategies for the 2024/2025 financial year addressed government outcomes aimed at the following priorities:

- Priority 1: Building a capable and developmental state
- Priority 2: Economic transformation and job creation
- Priority 3: Education, skills and health
- Priority 6: Social cohesion and safe communities
- Priority 7: A better Africa and better world.

The planned strategies consisted of the following three programmes:

- Administration
- Business development
- Public engagement.

Major Successes

The major successes for the KwaZulu-Natal Museum during this period included:

- ***Improved Research Outputs***

The KwaZulu-Natal Museum continued to be a centre of research excellence. Research publications and presentations saw another consecutive yearly increase during this period. This was a result of hard work from research staff, including increased data collection through fieldwork. Eleven (11) scientific papers were published in SAPSE approved journals. Staff also participated in 19 conference presentations. The KwaZulu-Natal Museum's journals continued to provide the main platform of communicating results of original research and their contribution to national priorities.

- ***Increased Cultural and Natural Heritage Awareness***

I am pleased to report that awareness programmes for 2024/2025 were very effective and successful. The implementation of virtual programmes enabled the Museum to increase its public outreach programmes. Some of the main temporary exhibitions completed during this period included:

a. 30 Years of Democracy Exhibition

b. Biodiversity Exhibition

c. American Voices Against Apartheid

d. Amazwi Omame Exhibition

e. The Museum also held a lecture and a display for the 140th Commemoration of King Cetshwayo KaMpande.

Council is pleased by the commitment that staff have shown in sourcing outside funding for the research that has always been the cornerstone of this Museum's success. Various collaborations took place between the KwaZulu-Natal Museum staff and their peers from renowned national and international institutions such as the Smithsonian National Museum of Natural History in the USA and the Royal Museum of Africa in Belgium. Through such collaboration, the KZN Museum has received over R1.5 million in direct and indirect income for research.

- ***Improved Compliance***

The KwaZulu-Natal Museum continued to make good progress in terms of compliance with various regulations and the application of the Public Finance Management Act (PFMA). The schedule for Council and Council committees meetings was effectively implemented. Various policies were updated to comply with new regulations and National Treasury instruction notes.

Strategic Relationships

The Memorandum of Understanding (MoU) between the KwaZulu-Natal Museum and Ezemvelo-KZN Wildlife continued to provide the Museum with access to state of the art research facilities. The Museum also has collaborations and MoUs with other renowned tertiary education institutions such as the University of Cape Town (UCT) and Wits University (Wits). The KZN Museum and the Natural Sciences Collections Facility (NSCF) of the National Research Foundation (NRF) recently signed a Collective Agreement for the transfer of the Mollusc collection from the McGregor Museum to be stored at the KZN Museum.

After successfully leading the 140 year Commemoration of King Cetshwayo KaMpande, the KwaZulu-Natal Museum was requested by the Zulu Royal House to lead the commemoration of the legacy of King Solomon KaDinizulu during the 2025/2026 financial year.

The KZN Museum has also participated in the development and nomination of Sibhudu Cave as the newest addition to South Africa's World Heritage Sites.

Challenges Faced by the Council

Council operated in an effective and efficient manner since inception. I am grateful for the manner in which management has responded in implementing the various programmes of the Museum.

Council is tasked with overseeing the implementation of government priority outcomes. This has been complicated as funding continues to decline and entities like the KwaZulu-Natal Museum struggle to recruit competent staff. The KwaZulu-Natal Museum's allocation continues to decline, resulting in the Council facing a number of key challenges. Some of these are:

- Lack of sufficient operational budget to drive the mandate of the Museum,
- Salaries increases that are below inflation and below the public sector levels,
- Inability to attract and/or retain competent staff,
- Threats to proper governance, and
- Lower staff morale.

The slow pace of the New Museum Project poses serious risks to the Council's plan to generate income and grow revenue for the KZN Museum.

Strategic Focus over the Medium to Long-term Period

The term of office of the previous administration ended in May 2024, and a new administration took over in July 2024. It is important that there is proper alignment of the Museum's programmes to those of the Executive. The Museum needs to work closely with other entities to develop programmes that educate and empower the youth, and promote the creation of safer spaces that are conducive for the development of socially cohesive communities. The new Government of National Unity (GNU) identified the following priorities:

- Strategic Priority 1 (APEX PRIORITY)
  Inclusive Growth and job creation
- Strategic Priority 2
  Reduce Poverty and tackle the high costs of living
- Strategic Priority 3
  A capable, ethical and developmental state

At its meeting on 27 & 28 January 2025, Council discussed and approved the KZN Museum's Strategic Plan for 2025/2026 – 2029/2030. Council also approved the Annual Performance Plan for 2025/2029. The KZN Museum's programs address all the three government priorities. Council, through its oversight role will continue to support the work of management in undertaking programmes that address government priority outcomes while enhancing the role of the KwaZulu-Natal Museum. The Museum will enhance the introduction of multi-media and digital technologies during the MTEF period.

The New Museum Project is now at a critical stage of implementation. Council approved reports that completed Stages 1, 2 and 3 which are all compliance stages. The next four full financial years will see the construction phase of the Project. The construction phase of the project is expected to create about 1 000 job opportunities, thus contributing to the socio-economic development of the region in a significant manner over the next three financial years.

The KZN Museum plans to reach over a million people through its digital and multi-media platforms over the MTEF period. This will improve the promotion of the Museum's heritage programmes, the celebration of national days, enhancement of government priorities and savings on operational costs. The Museum is in a good position to sustain its internship programmes and thereby create much needed job opportunities, empowerment and development of the youth over the MTEF period.

The KZN Museum will continue to conduct research that focuses on both the natural and cultural heritage to inform policy makers of new strategies and initiatives that are needed to limit the effects of climate change on South Africa's biodiversity. Museum staff will continue to work with local farmers and other stakeholders to conduct archaeological, taxonomic and systematic research focused on indicator species like invertebrates to contribute to food security and diseases control programmes.

Conclusion

I extend a sincere word of appreciation to the previous Council for dedication to their work and responsibly providing oversight and support to the KwaZulu-Natal Museum. I also thank all the committees of Council for their dedication and commitment to ensuring that the Museum complies with good corporate governance.

I thank Management and staff of the KwaZulu-Natal Museum for demonstrating innovation and creativity throughout the financial year. I thank DSAC officials for the support and confidence shown in guiding the Museum to be one of the leading entities in preserving and promoting South Africa's diverse and rich heritage for current and future generations. Finally, I thank you Honourable Minister for the support and encouragement you have provided to the Museum and the sector since joining DSAC. We look forward to constructive engagements in future.

....

Mr Mthokozisi Radebe

Chairperson

1.4 Directors Overview

MR LUTHANDO MAPHASA

DIRECTOR

I am pleased to present the 2024/2025 Annual Report of the KwaZulu-Natal Museum.

The KZN Museum continued to augment its programmes through virtual platforms that promoted accessibility for all people, especially the youth and economically disadvantaged people. The KZN Museum's education programmes also prepared young people for the workplace through internship and mentoring, hosts students and researchers and supports staff members' tertiary education. These initiatives coupled with the Museum's reputation as a Centre of Research Excellence and tailored public programmes contribute to the Country's priority programme of economic growth and job creation while promoting nation building and social cohesion. Despite what was a very difficult and challenging year, the KZN Museum achieved 95% of the targets it set at the beginning of the financial year.

The KZN Museum is pleased by the recognition of the contribution made by current and former staff members in the development of the newly crowned Sibudu World Heritage Site.

Our researchers continue to undertake cutting edge research that has contributed to various aspects of conservation and promotion of South Africa's heritage. A total of 11 research papers were published and 19 presentations that promoted research outputs took place.

The KZN Notable achievements in 2024/2025 included the opening of temporary exhibitions that augmented the Museum's existing programmes and enhanced the role of the KZN Museum in the community and society in response to contemporary challenges. Temporary exhibitions included the 30 Years of Democracy Exhibition, Biodiversity Exhibition, Amazwi Omame Exhibition and the Commemoration of 120 Years of the KwaZulu-Natal Museum Exhibition. The Museum also prepared an exhibition that supplemented the 140th Commemoration of King Cetshwayo KaMpande.

The KZN Museum was greatly honoured to be the first museum that was visited by the then new Minister of Sport, Arts and Culture during his first few days in office on 07 July 2024. The Minister addressed the controversial issue of amalgamation and how he aimed to resolve it and urged the Museum to integrate technology to its exhibitions.

The KZN Museum's outreach programmes saw a substantial growth during this period. This was a good sign that these remain relevant to the learners. Participation in the education and outreach programmes grew from 41 500 in the 2023/2024 financial year to 44 700 in the 2024/2025 financial year. Fifty-nine (59) schools participated in the outreach programmes during the 2024/2025 financial year, proving the relevance and alignment of the Museum's programmes to the schools' learning programmes. Other public and/or edutainment programmes like the Night at the Museum and the Holiday Programme were also sold out.

Financial Overview

The KZN Museum has again received an unqualified audit report from the Auditor-General of South Africa (AGSA) for the period under review. This is testament to the entity's commitment to good corporate governance principles despite the financial challenges.

While the entity continues to perform well and overachieve on many of its commitments, the financial situation continues to deteriorate. This is due to the consistently below inflation increase in government subsidy, while the costs of doing business continue to increase. Various cuts to the government subsidy implemented as part of national austerity measures over the past few years have made the situation even more critical. During this financial year, grant income grew by 3.66 %, while the total income shrunk by 1.12%.

Spending Trends
The Museum continued to utilize both physical and virtual platforms for meetings and implementation of many programmes like Freedom Day, Africa Month and Youth Month - programmes that were aimed at promoting social cohesion and nation building. The hybrid system allowed more people to participate in such programmes. The online audience reached through digital platforms grew to 1, 533 000 in the 2024/2025.

The economic challenges that caused rising inflation have resulted in the Museum struggling to generate operational income, while expenditure costs have escalated. During the 2024/2025 financial year, the operational costs versus staff compensation costs reached a ratio of 0.6:1. Research collaboration continued to be strong and offered opportunities for training and growth for staff and youth internship through various sponsorships.

While savings were achieved through various cost-savings measures, governance and compliance costs continue to be high. Further measures to curtail costs were implemented at the start of the 2024/2025 financial year.

Capacity Constraints and Challenges
The lack of realistic increases in grant funding continued to hinder the ability of the Museum to fully implement the approved organogram that would allow the entity to fully undertake its mandate and implement government priorities. While National Treasury allowed government departments to reprioritize their budgets to allow for above inflation salary increases, funds were not passed on to public entities. As a result, staff received very low increases, and some key staff left the Museum during this period. More staff could leave if the situation is not addressed as a matter of urgency.

Marketing and fundraising programmes have been severely curtailed by the shortage of staff and limited funding. While good progress was made on the New Museum Project, implementation of this project over a period of four years from this financial year, means that the Museum's ability to generate income through edutainment related programmes remains limited. The Museum had to reprioritize funds in order to address deliverables on key Museum and government outcomes.

The ongoing electricity crises meant that the Museum had to rely on the back-up generator to maintain appropriate temperature and humidity levels in its heritage collections storerooms. An amount of R80 368 was used to run the back-up generator.

During the 2024/2025 financial year, the KwaZulu-Natal Museum was able to offer job opportunities to twelve (12) interns whose stipends were paid either through direct savings from the Museum's budget or through research income. This was a marginal increase from the seven (7) that were employed in the 2023/2024 financial year.

Discontinued Key Activities/Activities to be Discontinued
None of the Museum programmes were discontinued during the 2024/2025 financial year. The use of a hybrid system ensured that all programmes could be undertaken with the limited budget.

New/Proposed Key Activities
The KwaZulu-Natal Museum requires the addition of a virtual reality platform for its exhibitions to be more widely accessible. Funds are required for outreach programmes and the development of a virtual museum. The Museum needs to invest in the development of advanced technology that would improve communication and enhance the visitor experience.

The KwaZulu-Natal Museum will continue to proactively promote the role of heritage and cultural traditions in the promotion of national identity, national pride, social cohesion and prevention of various social ills like xenophobia, gender-based violence, racisms and many others. The creation of economic/job opportunities is vital for the promotion of social cohesion. The KZN Museum requires to source funding to sustain the employment of heritage practitioners.

Request for Roll over of Funds
No operational funds require to be rolled over. Project specific funds that require to be utilized in future years will be motivated as per National Treasury regulations.

Supply Chain Management (SCM) Processes and Systems in Place
The KwaZulu-Natal Museum continues to have an effective Supply Chain Management Policy in place. The policy was reviewed in the 2022/2023 financial year to address changes in the preferential procurement system. Council approved the revised policy on 26 April 2023.

Challenges Experienced and How They Will be Resolved
The KwaZulu-Natal Museum is going through a difficult period as funding is being reduced while costs continue to grow. The Museum is currently preparing a submission to the Department of Sport, Arts and Culture (DSAC) to review its allocation so that core functions could be undertaken more effectively. The

shortage of funding will result in the loss of scarce skills that are critical in promoting research and collections management. Currently, the Museum has a shortfall of R1 550 000. A fundraising plan will be presented to Council so that Council could also assist in raising funds for the Museum.

While the New Museum Project has a potential to resolve many of the financial challenges that the KZN Museum is facing, the on-going delays in the implementation of the project is the biggest risk to financial sustainability of the KZN Museum.

Audit Report Matters in the Previous Year and How They Would be Addressed

All audit matters raised in the previous and current year were addressed and action and monitoring plans developed to ensure that they do not re-appear. The KZN Museum is also addressing the irregular expenditure matter that was reported in the 2024/2025 audit. The KZN Museum faced serious challenges that bordered on its very existence that had negative effect on staff during the amalgamation process of 2024/2025. While acknowledging that these challenges might have affected staff performance, the regression in the audit standard is regrettable.

I am truly grateful to all staff for their hard work and dedication that resulted in the Museum achieving an unqualified audit.

Outlook and Plan for the Future to Address Financial Challenges

The KwaZulu-Natal Museum will continue to apply various creative measures and stringent controls to address financial constraints. These include:

- Improving marketing and collaborations
- Hiring of an in-house Project Manager to fast track the New Museum Project
- Improve income generating programmes like holiday programmes
- Improve ability to monitor regular financial performance
- Implement monthly cost-cutting measures
- Promote holding of virtual meetings
- Promote research income generating measures and collaboration.

Events After Reporting Date

No events that require reporting occurred after the reporting date.

Economic Viability

A new Council was appointed in December 2024. At its meeting in January 2025, Council approved the KZN Museum Strategic Plan for 2025/2026 – 2029/2030. Council also approved the Annual Performance Plan for 2025/2026.

Council was grateful to management for ensuring that the Museum obtained an unqualified audit report. Council committed to assist management wherever necessary to address the challenges that were addressed by the Auditor-General.

Despite the many challenges that have already been raised, significant progress was achieved during the 2024/2025 financial year, to ensure that the Museum remains a going concern.

Acknowledgements

I want to thank the Council Chairperson and Council members for the support and guidance provided to the management team and the entire staff throughout this period. I thank all my colleagues for their continued support. I also thank then Acting Director-General and staff of the DSAC for their support and guidance. Finally, I wish to congratulate Dr Khumalo on being appointed as the Director-General of the Department.

....

Mr Luthando Maphasa
Director

1.5 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 in the annual report is consistent with the annual financial statements audited by the Auditor-General.

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

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

The Annual Financial Statements (Part F) have been prepared in accordance with the Generally Recognised Accounting Practice standards applicable to the public entity.

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

The accounting authority is responsible for establishing and implementing a system of internal control, which 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 our opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the entity for the financial year ended 31 March 2025.

Yours faithfully

....
Mr L.J. Maphasa
Director

....
Mr M.P. Radebe
Chairperson of the Council

1.6 STRATEGIC OVERVIEW

1.6.1 Vision

To position the KwaZulu-Natal Museum as a leading, inclusive and transformed heritage institution in South Africa.

1.6.2 Mission

The KwaZulu-Natal Museum is dedicated to serving the people of South Africa by interpreting material evidence of the natural and cultural world in order to increase knowledge, understanding and appreciation of the nation's wealth of history and biodiversity.

1.6.3 Values

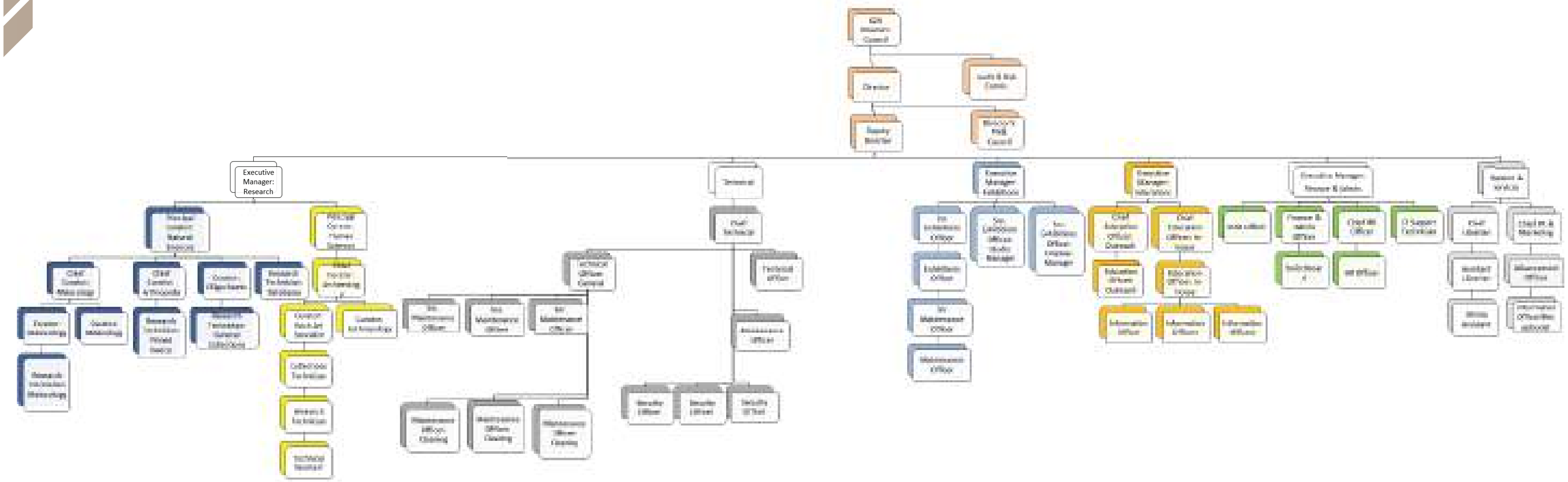
The KwaZulu-Natal Museum's core values are:

- Accountability: to foster a culture of accountability, learning and enlightenment for staff and stakeholders.
- Understanding and respect: to increase tolerance, understanding and mutual respect among staff and the diverse elements of South African society.
- Professionalism and honesty: to be honest and professional in undertaking our duties and the execution of the Department's mandate.
- Loyalty: to be loyal to the mandate given to the Museum by the Department and in addressing the government imperatives.
- Promote Ubuntu values: to promote a sense of cultural identity and worth by enabling people to attain knowledge and new perspectives regarding the history of humanity in general and the historical and cultural record of their own communities.
- Excellence: continuously strive to be a centre of excellence in our core duties and reputation.
- Responsiveness: to respond to the needs of our stakeholders with our best work in a timely manner.

1.7 LEGISLATIVE AND OTHER MANDATES

The KwaZulu-Natal Museum (formerly Natal Museum) is a Declared Cultural Institution established in terms of section 3 of the Cultural Institutions Act, 1998 (Act No. 119 of 1998) and is governed by a Council appointed by the Minister of Sport, Arts and Culture. The KwaZulu-Natal Museum is listed under Schedule 3A of PFMA (Act No. 1 of 1999).

1.8 ORGANISATIONAL STRUCTURE



Vacant Positions

a) Executive Manager: Research – Not included in the 2024/2025 budget because position remains under management review

b) Chief Human Resources Officer

c) Chief Librarian

d) Curator: Natural Sciences

e) Chief Education Officer: Outreach

f) Advancement Officer

g) Senior Exhibitions Officer

PART B:

PERFORMANCE INFORMATION

2.1. Auditor-General's Report: Predetermined Objectives

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

Refer to page 63 to 68 for the Report of the external auditor, published as Part F: Financial information of this KwaZulu-Natal Museum's annual report.

2.2. Overview of Public Entity's Performance

The KwaZulu-Natal Museum is a Declared Cultural Institution established in terms of section 3 of the Cultural Institutions Act, 1998 (Act No. 119 of 1998) and is governed by a Council appointed by the Minister of Sport, Arts and Culture. The KwaZulu-Natal Museum is listed under Schedule 3A of the Public Finance Management Act, 1999 (Act No. 1 of 1999).

The KwaZulu-Natal Museum was established in 1904 and is located at 237 Jabu Ndlovu Street, Pietermaritzburg. The Museum had an initial staff compliment of four (4) and a few collections and has now grown to have a staff compliment of fifty five (55) permanent members and twenty (20) contract workers. The Museum is the largest collection and research based Museum in KwaZulu-Natal. The Museum now also holds many globally important collections that are irreplaceable therefore putting great emphasis on the need to be cared for in a suitable environment. Also, in keeping with its mandate to increase knowledge, understanding and appreciation of the nation's heritage, the Museum welcomes scores of members of the public on a daily basis.

2.2.1 Service Delivery Environment

The KwaZulu-Natal Museum continues to serve the people of South Africa by interpreting material evidence of the cultural and natural world in order to increase knowledge, understanding and appreciation of the nation's wealth of history and biodiversity. In line with the Department of Sport, Arts and Culture's vision of creating an active, winning and socially cohesive nation, the KZN Museum identified these four core functions: Collections; Research; Exhibitions and Education & Outreach.

KwaZulu-Natal Museum, a centre for knowledge and innovation, promotes lifelong learning by providing access to its collections and research. With an affordable pricing, including free entry to the senior citizens and infants, it ensures accessibility for all, particularly the youth and economically disadvantaged. The entity's education programs, aimed at school-going youth, marginalized communities, and out-of-school youth, contribute to improving the country's basic education outcomes. KwaZulu-Natal Museum also prepares young people for the workforce through internships and mentoring, hosts students and researchers, and supports staff members' tertiary education. The entity has signed a Memorandum of Understanding with the University of KwaZulu-Natal that allows the Museum staff free postgraduate studies at this institution. These initiatives, along with the Museum's high-level research outputs, contribute to the economy in various ways. The entity was able to achieve 95% of its set targets as per the approved Annual Performance Plan.

2.2.2 Organisational Environment

The key internal environmental challenges facing the KwaZulu-Natal Museum include inadequate (in terms of space and specifications) heritage collections storerooms, lack of parking and inadequate space for exhibitions, offices and other public facilities. These challenges may be regarded as internal challenges. However, they become external as the Museum requires external assistance to be able to address them. It has been established that these challenges cannot be resolved in the current site. A new property is required in order to ensure that they are addressed properly. The New KwaZulu-Natal Museum Development Project has now completed Stage 3 – Design Development (Detailed Design) and is expecting to handover the site to the building contractor in later months of 2025.

2.2.3 Key Policy Developments and Legislative Changes

The following policies and guidelines were reviewed and approved by Council during the year under review:

- Corporate Governance of ICT Framework Policy
- IT Strategy Policy
- IT Security Policy
- Exhibition Policy
- Conditions of Service Policy
- Harassment Policy.

2.3. Progress Towards Achievement of Institutional Impacts and Outcomes

The KwaZulu-Natal Museum continues to meet its objectives and thereby enhancing its heritage role in the promotion of DSAC and government objectives. Quarterly targets and annual targets are met, as reflected by the performance information for the period under review.

The Museum continues to serve the people of South Africa by interpreting material evidence of the natural and cultural world in order to increase knowledge, understanding and appreciation of the nation's wealth of history and biodiversity. Through this focus, the Museum aims to contribute to economic transformation through the creation of "an efficient, effective and development-oriented public service and an empowered, fair, creative and inclusive citizenship" for the nation.

The Museum's Annual Performance Plan (APP) for the 2024-2025 financial year focuses on the significant role that the KwaZulu-Natal Museum assumes in the conservation and promotion of the nation's heritage, the promotion of national imperatives and priorities of government. These include job creation; social cohesion; nation building; empowerment of women, the disabled, youth and children; the awareness of HIV/AIDS and the fight against social ills such as homophobia, human trafficking and gender-based violence.

2.4. Institutional Programme Performance Information

2.4.1 Programme 1: Administration

The purpose of this programme is to:

- ensure sound financial sustainability of the Museum, the effective and efficient management, administrative and operational activities,
- ensure best governance, financial and human resource practices within the Museum to enhance compliance with applicable legislation,
- render institutional support to the Museum's core functions by broadening the sphere of influence of the Museum,
- promote public awareness of the Museum's services and amenities through publicity and events,
- provide professional library services to serve the scientific community and the general public,
- Ensure proper maintenance of the Museum building and to provide technical support to internal departments.

The purpose of each sub-programme is as follows:

Outcome	Sub-Programme	Purpose
Improved audit outcomes	Audit opinion	The objective of the sub-programme is to ensure sound financial sustainability of the Museum, the effectiveness and efficiency of management, administrative and operational activities by implementing sound governance, financial and human resource practices within the Museum to comply with applicable legislation.
Increased appreciation of the country's rich heritage	Visitor numbers	Museums collect objects and materials of cultural, religious and historical importance, preserve them, research into them and present them to the public for the purpose of education and enjoyment. Museums are pillars of culture and learning where people can explore different traditions, new ideas, and unique art forms. They are also engaging and constantly changing. It is important for Museum to work on retaining their customer base as well as bring in new visitors to the Museum.
Maintain a high profile of the Museum through a strong online presence through digital media	Online reach of audience through digital platforms	

2.4.1.1 Programme 1: Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

Outcome	Output	Output Indicators	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25 until date of re-tabling	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Improved Audit Outcomes	Prepare and submit Museum Strategic Plan, Annual Budget, Quarterly Reports, Annual Financial Statements, ENE and MTEC databases and Annual Report. Hold regular Council and Audit & Risk committee meetings.	Unqualified audit report	Unqualified audit report	Unqualified audit report.	Maintain good financial and corporate governance: Prepare and submit Museum Strategic Plan, Annual Budget, Quarterly Reports, Annual Audit & Risk committee meetings.	Maintained good financial and corporate governance: Prepared and submitted Museum Strategic Plan, Annual Budget, and Quarterly Reports. Held 3 Audit & Risk committee meetings.	A negative variance of 3 Audit & Risk Committee (ARC) meetings.	This was attributable to the amalgamation with the Ditsong Museums of SA. Further, the ARC term of office ended at the end of May 2025.

Outcome	Output	Output Indicators	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25 until date of re-tabling	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Increased Appreciation of the country's rich heritage	Visitor numbers	Visitor numbers	66 838 visitors	74 956 visitors	85 000 visitors	76 846 visitors	A negative variance of 8 154 visitors.	This was largely due to challenges faced with water supply issues during the year. This meant that the Museum had to be closed to the public from time to time.
Maintain a high profile of the Museum through a strong online presence through digital media	Online reach of audience through digital platforms	Number of people reached online	1 556 045 people	1 833 510 people	1 500 000 people	1 533 000 people	A positive variance of 33 000 people more were reached.	Target exceeded due to effort put on providing a strong online presence. The content seems to resonate with the audience.

2.4.2 Programme 2: Business Development

The purpose of this programme is to:

- properly manage and maintain the natural and cultural heritage collections,
- serve as centres for promotion of research and development,
- Ensure that the Museum remains a centre of research excellence by publishing research output in accredited scientific journals.

The purpose of each sub-programme is as follows:

Outcome	Sub-Programme	Purpose
Improved Research Output	Publish research in scholarly journals and books	Within the context of the knowledge economy, it falls on the museum's research-curators to produce original knowledge in the form of peer-reviewed journal articles, book sections, edited volumes and complete books that contribute to the Human Sciences in South Africa. This knowledge is used in tertiary education and research both locally and internationally and contributes to the upskilling of citizens who read the material. As the research is related to the heritage sector, it is of particular interest and value to heritage practitioners including employees of DSAC. Moreover, the research contributes to efforts to grow awareness of communities marginalized and dispossessed by colonialism. The target is established as one scholarly publication per research-curator per annum—a target similar to many universities in the country. Along with knowledge production, research-curators disseminate this knowledge to global academic communities through presenting research papers at conferences. This dissemination enhances the country's scientific prestige and also markets the country's heritage assets; in turn, these attract local and foreign students to work on South African material and also makes the global museum community aware of the nation's heritage assets. As with publication, each research-curator is expected to present one conference paper per annum.
	Present research in talks, posters and discussions at conferences, lectures, seminars and workshops	
	Manage the publication process of Museum journals and occasional publications	
	Collaborations	
Curated collections	HAR (Heritage Asset Reports)	The nation's heritage assets are an integral part of the nation's heritage and wealth. It is the first duty of curators to curate these heritage assets on behalf of the nation and in a manner that complies with GRAP103 processes.
	Field days	The nation's heritage assets are not only kept within museums but many are at undocumented heritage sites throughout the country. Fieldwork is required to document, map and selectively collect items of the nations' heritage. Each curator/ collections staff is expected to spend 7 days in the field per annum documenting or collecting heritage assets.
	Number of items added to collections	
Student/Intern supervision, co-supervision and mentoring	Postgraduates, interns supervised, co-supervised or mentored	The supervision of postgraduate students, and the mentoring of interns contributes to the building of capacity amongst an emerging generation of scholars through providing them with either job experience alongside professionals or through guiding them through the production of their thesis or dissertation or by advising them on their projects. Without this guidance the next generation would have no way of avoiding pitfalls and would likely make fundamental errors.

2.4.2.1 Programme 2: Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

Outcome	Output	Output Indicators	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25 until date of re-tabling	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Improved Research Output	Publish research in scholarly journals and books.	Number of articles published	14 original research papers	16 original research papers	8 original research papers	11 original research papers	A positive variance of 3 research papers.	Additional opportunities to Publish more papers presented themselves.
	Present research in talks, posters and discussions at conferences, lectures, seminars and workshops.	Number of research papers presented at conferences	32 presentations	37 presentations	8 presentations	19 presentations	A positive variance of 11 presentations.	Online platforms continue to allow conference participation without physical attendance.
	Manage the publication process of Museum Journals and Occasional Publications	Number of Joint Research Reports produced quarterly and Number of journal volumes produced per annum	2 volumes and 4 JR reports produced	2 volumes and 4 JR reports produced	2 volumes and 4 JR reports produced	2 volumes produced. 2 JR reports produced.	A negative variance of 2 JR reports produced.	This was attributable to the amalgamation with the Ditsong Museums of SA. Further, the ARC term of office came to an end at the end of May 2025.
	Collaborations	Number of collaborations	33 collaborations	18 collaborations	16 collaborations	19 collaborations	A positive variance of 3 collaborations.	Additional opportunities to collaborate presented themselves.

Published Articles

1. Jordaens, K; De Meyer, M; Van Nuffel, M; Kirk-Spriggs, A; Sabuni, C; Mwatawala, M; Mujabwa, R; Kabota, S; Bellingan, T; Goergen, G; Mansell, M; Manrakhan, A; Sinzogan, A; Schutze, M.K; Thomas-Cabianca, A; Copeland, R; Muller, B; Virgilio, M; Bert, E; November, E; **Midgley, J** (2024) A best way forward to the organisation of entomological training courses in sub-Saharan Africa International Journal of Educational Development, 107, pp1-18.

2. **Whitelaw, G** (2024) The Early Ivory Trade and Southern Africa. The Digging Stick 41(1): 1-5.3.

3. De Meyer, M, Goergen, G, **Midgley, J**, Jordaens, K (2024) on the identity of the Afrotropical species of Mallota Meigen (Diptera: Syrphidae). European Journal of Taxonomy, 958: 242290.

4. **Midgley, J**; Goergen G; Jordaens, K (2024) A revision of the Afrotropical hover fly genus Afroxanthandrus Kassebeer, 2000 (Diptera, Syrphidae), with the description of two new species and one new synonymy. European Journal of Taxonomy, 968: 60-85.

5. **Williams, K**; Snyman, L (2024) The State of The Genus Hybomitra Enderlein (Diptera: Tabanidae) in the Afrotropics including phylogenetic analysis and the description of a new species from South Africa. African Entomology 32: e18615.

6. Santos da Rosa, N; Alvarez-Morales, L; Moreno-Iglesias, D; **Laue, G**; Díaz-Andreu, M (2025) on the relationship between sound, acoustics, and San rock art: An archaeoacoustic study at twenty-seven sites in the Maloti-Drakensberg Mountains (South Africa). Journal of Archaeological Science: Reports 61 (2025) 104900.

7. **G. Blundell and G. Laue** (2025) 'Rock Art and Hunter–Gatherer Landscapes: Iconography, Cosmology and Topography in Southern Africa. Arts 14: 1-39.

8. **Midgley, J**; Theron, G (2025) Revision of the Afrotropical spider fly genus Africaterphis Schlinger, 1968 (Diptera, Acroceridae) with the description of a new species. African Invertebrates 66 (1): 193-206.

9. **Williams, K**; L. Snyman (2025) Tabanidae (Diptera) holotypes in the KwaZulu-Natal Museum collection: Part 2. Diachlorini and Tabanini. African Invertebrates 66 (1): 117-132.

10. **Ziganira, M**; C.T. Downs (2025) Significant Progress in the Study of African Freshwater Snails over the Past 260 Years. Ecology and Evolution, 15, e71031.

11. **Nxele, T** (2025) Investigation of the responses of soil invertebrate communities to four decades of prescribed fire frequency levels in semi-arid savanna rangelands. Forest Ecology and Management 580: 122521.

Conference Presentations

1. **Ziganira, M;** Downs, C.T (23-26/06/2024). Freshwater snails of Africa: Review of the past and present research efforts on the continent. SASAqS joint SETAC-Southern African regional conference. Sustaining Aquatic Ecosystems: Challenges and Innovations, Gold Reef City, Johannesburg, South Africa.
2. **Tlhoaele, D**; **Whitelaw, G**; Boeyens, J (25/06/2024). Pots and marriages: an archaeometric analysis of sherds from Mgoduyanuka, a Late Iron Age site in KwaZulu-Natal. Biennial ASAPA conference, 25-27 June 2024, National University of Lesotho, Roma, Lesotho.
3. **Wintjes, J**; **Whitelaw, G** (26/06/2024). Ukuthungu izicoco: the craft of head-rings in 19th century Zululand and Natal. Biennial ASAPA conference, 25-27 June 2024, National University of Lesotho, Roma, Lesotho.
4. **Munzhedzi, M; Wintjes, J**; **Whitelaw, G**; Schoeman, A. (26/06/2024). Amateur contributions to the KwaZulu-Natal Museum's archaeological archive: the case of the Mike Moon collection. Biennial ASAPA conference, 25-27 June 2024, National University of Lesotho, Roma, Lesotho.
5. **Laue, G**; Wadley, L (26/06/2024). Diverse performances on a shared stage: rock art of the Waterberg. Biennial ASAPA conference, 25-27 June 2024, National University of Lesotho, Roma, Lesotho.
6. **Laue, G**; Wadley, L (05/08/2024). Diverse performances on a shared stage: rock art of the Waterberg. A Symposium in Honour of Professor David Lewis-Williams, 5th-6th August 2024, University of the Witwatersrand, Johannesburg.
7. **Laue, G** (03/09/2024). Frozen in time? Significance, Value, and Authenticity in museum collections in South Africa. SAMA National Conference, 2nd-6th September 2024, Bloemfontein.
8. Jordaens, K; De Meyer, M; Goergen, G; Bellingan, T; **Midgley, J** (04/09/2024). Overview of recent achievements in Afrotropical hoverfly (Syrphidae) taxonomy and phylogeny. 12th International Symposium on Syrphidae. Pruhonicy, Czech Republic.
9. **Midgley, J**; Muller, B.S; Goergen, G, Al-Jahdham, A; Michelson, A.E; Bellingan, T; Cavailles, S; Copeland, R; De Meyer, M; Holmes, A; Mengual, X; Neve, G; Reemer, M; Skevington, J; Ståhls, G; Sinzinkayo, E; Smit, J; Ssymank, A; Theron, G; Jordaens, K (04/09/2024). Rapid invasion of the Afrotropics by the New World Florida Calligrapher, Toxomerus floralis (Fabricius, 1798), and the potential for its spread in the palaeotropics. 12th International Symposium on Syrphidae. Pruhonicy, Czech Republic.
10. **Ndlela, M**; Jordaens K, **Midgley, J** (04/09/2024). The first confirmed female of Mesembrius ingratus (Loew, 1858) (Diptera: Syrphidae) from KwaZulu-Natal, South Africa. 12th International Symposium on Syrphidae. Pruhonicy, Czech Republic.
11. Jordaens, K; Ellis; Allan, G; Nsengimana, V; Sinzinkayo; Eugene; Sole; Catharine; De Meyer, M; Bert; Ella; November; Eva; Van Nuffel; Muriel; **Midgley, J** (04/09/2024). Syrphidae and the diversity of pollinating Diptera in Afrotropical biodiversity hotspots. 12th International Symposium on Syrphidae. Pruhonicy, Czech Republic.
12. **Midgley, J**; Goergen, G; Jordaens, K (04/09/2024). The genus Afroxanthandrus Kassebeer, 2000 now contains four valid species. 12th International Symposium on Syrphidae. Pruhonicy, Czech Republic.
13. **Midgley, J** (04/09/2024). CHAIR: SESSION 6: FUNCTIONAL AND APPLIED ECOLOGY, MANAGEMENT. 12th International Symposium on Syrphidae. Pruhonicy, Czech Republic.
14. Viestad, V; **Wintjes, J** (06/08/2024). 'The following Bushman items': reconnecting the Bleek-Kirby collection at Wits Art Museum. A Symposium in Honour of Professor David Lewis-Williams, 5th-6th August 2024, University of the Witwatersrand, Johannesburg.
15. Draper, J; Hall, L; **Wintjes, J** (13/09/2024). 'Ways of knowing'. Annual conference of South African Visual Arts Historians, Nelson Mandela University, Gqeberha.
16. **Williams, K**; Snyman, L (10/09/2024). The state of the genus Hybomitra Enderlein (Diptera: Tabanidae) in the Afrotropics including the discovery of a new species from South Africa. Ento24, Liverpool, UK.
17. Viestad, V; **Wintjes, J** (08/11/2024). '"The following Bushman items": material culture of the Bleek and Lloyd Collection'. Paper presented as the seminar 'Monuments et Documents de l'Afrique ancienne: recherches en cours en histoire, histoire de l'art et archéologie', Campus Condorcet, Paris-Aubervilliers.

18. Saayman, J; Weldon, C; **Williams, K**; Kotze, Z (09/10/2024). Temporal dynamics of Diptera at carrion bait. 13th Oppenheimer Research Conference, Randjesfontein Cricket Ground, Midrand.

19. **Blundell, G** (06/08/2024). Paper presentation 'Image and Imaginarium' at a Symposium in Honour of Professor David Lewis-Williams, 5th-6th August, Wits University.

Outcome	Output	Output Indicators	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25 until date of re-tabling	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Curated Collections	Heritage Asset Reports	Maintained collections in line with Heritage Asset Policy.	Produce 4 Heritage Assets Reports	Produce 4 Heritage Assets Reports	Produce 4 Heritage Assets Reports	Produced 2 Heritage Assets Reports	A negative variance of 2 reports covering the year instead of four.	This was based on the number of Audit & Risk Committee meetings.
	Field days	Number of field days conducted	382 field days	324 field days	120 field days	306 field days: - (DHS: 186; DNS: 120)	A positive variance of 186 days.	Additional opportunities presented themselves because of extra funding.
	Collections expanded	Number of items added to collections.	None.	2 907 items added to collections.	2 000 items added to collections.	2 873 item added to collections: (DHS: 26; DNS: 2 847)	A positive variance of 873 items.	Collecting is hard to predict. Favourable weather results in more insects being collected.
Student/ Intern supervision, co-supervision and mentoring.	Post-graduates, interns supervised, co-supervised or mentored.	Number of post-graduates, interns supervised, co-supervised or mentored.	16 post-graduates, interns supervised, co-supervised or mentored.	12 post-graduates, interns supervised, co-supervised or mentored.	4 post-graduates, interns supervised, co-supervised or mentored.	7 post-graduates, interns supervised, co-supervised or mentored.	A positive variance of 3 students.	Some students took longer to graduate than planned and are still on the books.

2.4.3 Programme 3: Public Engagement

The purpose of this programme is to:

- Design and produce state of the art exhibitions and public programmes that showcase the Museum's programmes,
- Address national imperatives through exhibitions and public programmes,
- Accelerate skills development in the heritage sector by providing mentorship and training opportunities,
- Develop and implement education and outreach programmes for learners that are aligned to the Curriculum Assessment Policy Statement (CAPS) and enhance heritage knowledge and education,
- Develop and strengthen local and international partnerships to advance the objectives of the Museum.

Outcome	Sub-Programme	Purpose
Increased cultural and natural heritage awareness	Temporary exhibitions	New Exhibitions are of crucial importance to the Museum for not only do they attract new audiences and increase visitor numbers, they are aligned to the school curriculum and form a foundation for education programs both within the Museum and externally in outreach programmes. Exhibitions directly contribute to education, skills and health as the interaction between the audience and exhibitions directly results in the development of education, skills and knowledge. With this comes the capability to foster wellbeing for both the self and environment, directly influencing health.
	Permanent Exhibitions	
Improved awareness of Museum's activities	Publish academic news articles, short pieces on the website and/or social media and liaise with media	The dissemination of research in the form of short popular media pieces is an important way of educating the broader public of the research and scholarly activities of the museum. Traditionally, research is published in academic journals that are not easily accessible to the public and are written in technical jargon that is not easily accessible to the non-specialist. Publishing academic news articles helps to mitigate this "ivory tower" syndrome and allows the public to obtain knowledge of South Africa in an easily understood manner.
	Give public lectures, tours and organize public society events either physically or virtually	

Outcome	Sub-Programme	Purpose
Improved participation in the Museum's education and outreach programmes	Number of learners Schools participating in outreach programmes per annum	The objective of this programme is to develop and implement education and outreach programmes for learners that are aligned to the Curriculum Assessment Policy Statement (CAPS) and enhance heritage knowledge and education. Provide mentorship and training opportunities to accelerate skills development in the heritage sector. These sub-programmes address the issues of lack of infrastructure in previously disadvantaged schools by taking the Museum artefacts to schools. The sub-programme also enhances the quality of education by conducting lessons which are curriculum based to these schools. Furthermore, learners are taught skills such as recycling and art and crafts which can become sources of income for learners thus resulting in self-sufficient individuals. It promotes Museum to the communities situated on the outskirts of the city resulting in a Museum that is striving for inclusivity equality and accessibility to the Museum.
Improved Museum profile	Hosting of public event: Night at the Museum	Public programmes provide activities that allow family units to participate together as well as cater to other groups outside the school community.
A diverse socially cohesive society with a common identity	National days commemoration	Special days are celebrated and commemorated to create awareness and educate about different issues. Activities are conducted to promote social cohesion through the celebration of Africa Day and Human Rights Day. There are also special days that target women where women are equipped with craft skills and also encouraged to take leadership skills. Moreover, women are encouraged to further their studies so that they can occupy spaces that are traditionally occupied by men. Entrepreneurship is also encouraged by inviting young business women to share their stories of success. Some special days target people with disabilities to promote accessibility and inclusivity and also to promote social cohesion.

2.4.3.1 Programme 3: Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

Outcome	Output	Output Indicators	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25 until date of re-tabling	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Increased cultural and natural heritage awareness	Temporary exhibition	Number of Temporary exhibition produced	8 temporary exhibitions	11 temporary exhibitions	4 temporary exhibitions	18 temporary exhibitions	A positive variance of 14 temporary exhibitions produced.	An increase in the number of temporary displays was due to the 120 year commemorations.
	Permanent exhibitions	Number of permanent exhibitions produced	1 exhibition in progress	1 exhibition produced	None	N/A	N/A	N/A
Improved Awareness of Museum's activities	Publish academic news articles, short pieces on the website and/ or social media and liaise with media.	Number of popular media pieces and engagements	43 media pieces/engagements	60 media pieces/engagements	24 Pieces and/or Engagements per annum	25 Pieces and/or Engagements per annum: (DHS: 12 Media interventions; DNS: 10 Media interventions, 3 PINDIP newsletters)	A positive variance of 1 media piece/engagement.	An additional newsletter was published.
	Give public lectures, tours and organize public society events either physically or virtually.	Number of public lectures, tours or society events	45 public lectures, tours and society events	46 public lectures, tours and society events	16 public lectures, tours and society events	18 public events hosted, organized or delivered	A positive variance of 2 media pieces/ engagements.	Opportunities arose that resulted in the target being exceeded. Staff are always encouraged to be active on knowledge sharing.

Temporary Exhibitions

- The 30 Years of Democracy temporary exhibition was opened to the public on 26/04/2024.
- Be Part of the Plan - a Biodiversity Day exhibition in collaboration with local schools who made artworks from recycled material for our art competition 27/05/2024.
- East Coast Radio House and Garden Show display stand was designed, produced and was set up on 27/06/2024.
- American Voices Against Apartheid was opened by the Consulate-General of the USA, Josie Ratcliffe on 18/07/2024.
- Amazwi Omame - In Our Own Voices was opened by Mrs Phumelele Ntombela-Nzimande on 08/08/2024.
- Celebrating 120 years of the KwaZulu-Natal Museum exhibition was opened on the 26/09/2024.
- A temporary display on King Cetshwayo kaMpande was made to supplement the 140th commemoration lecture of his majesty on 14/11/2024.
- 120 years KZN Museum Monthly Celebration Displays: The Polar Bear, Bird Gallery, Hunter Gather Cave display, The Marine Gallery, Student Gallery, History Hall, the Reception display, the Mrs Pepworths Haberdashery, 1969 Lunar Launch, Medical Hall and the Yellow Wood Tree displays were all produced and displayed.

Public Events

1. Laue, G (13 April 2024) ArcSoc Talk by David Morris (Phansi Museum, Durban).
2. Whitelaw, G (08 June 2024) ArcSoc Talk by Xander Antonites (Phansi Museum, Durban).
3. Laue, G (17 July 2024) ArcSoc Storeroom talk - G. Dusseldorp.
4. Whitelaw, G (18 July 2024) Meeting at Sibhudu Cave with MEC for KZN Sport, Art & Culture; Tourism (re WHS application).
5. Wintjes, J (10 September 2024) Talk to Howick High School Grade 10 history class.
6. Wintjes, J (24 August 2024) Presentation by invitation at Research Symposium of the Archaeological Society in Johannesburg of 'A biography of Game Pass Shelter by Dr Justine Wintjes, in collaboration with Dr Jeremy Hollmann and Dr Ghilraen Laue'
7. Munzhedzi, M (13 September 2024) Presented SAMA Conference paper to staff
8. Munzhedzi, M (05 August 2024) Conducted behind the Scenes Tour for CATHSSETA and HSRC interns with DT and ZD.
9. Munzhedzi, M (16 September 2024) Job-shadowed Mr Zacharia Robbins (Alexandra High School learner) on 16-17 September 2024.
10. Laue, G (19 October 2024) ArcSoc Talk - Jeremy Hollmann.
11. Whitelaw, G (11 October 2024) Introduction to Sibhudu for official opening of the Sibhudu Cave World Heritage Site.
12. Laue, G (16 February 2025) Arcsoc outing to Holley Shelter.
13. Whitelaw, G (15 March 2025) ArcSoc lecture by Nick Conard at Phansi Museum.
14. Madonda, P (01 February 2025) Participated in a STEM FAIR event held at Girls High School.
15. Laue, G (26 March 2025) For Ambers Valley 'Archaeological Excavations in the Waterberg, Limpopo Province.
16. Laue, G (09 February 2025) Behind the Scenes Tour for Megan and Sonja Slippers (Megan is a grade 10 student interested in pursuing archaeology).

17. Wintjes, J (08 May 2024) Storeroom talk 'Engraved Cattle Horns' (joint Archaeological Society & KZN Museum)

Outcome	Output	Output Indicators	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/25 until date of re-tabling	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
Improved participation in the Museum's education and outreach programmes	Number of learners	Number of learners	47 196 learners	41 550 learners	36 000 learners	44 773 learners	Positive variance of 8 773 learners	This is attributable to programmes that are relevant to schools and increased marketing efforts.
	Schools participating in outreach programmes per annum	Number of schools participating in outreach programmes per annum	117 participating schools	58 participating schools	50 participating schools	59 participating schools	Positive variance of 9 schools	Increase in bookings due to extensive marketing efforts.
Improved Museum profile	Hosting of public event: Night at the Museum	Number of public engagement programmes	2 Night at the Museum	2 Night at the Museum	Host 2 night at the Museum per annum	2 Night at the Museum hosted	N/A	N/A
A diverse socially cohesive society with a common identity	National Days Commemoration	Number of National Days Commemorated	12 days commemorated	12 days commemorated	12 days commemorated	12 days commemorated	N/A	N/A

Commemorations

Freedom Day - The event was celebrated on 25 April 2024. The day was celebrated with high school learners through a dialogue base on the gains the country has made in the 30 years of democracy.

Biodiversity Day - The event was held on 22 May 2024. It was a recycling competition focusing on Biodiversity education and celebration of 30 years of democracy in South Africa. The event was targeted at special needs schools.

Africa Day/Month - The event was held on 23 May 2024. The event celebrated African Heritage through storytelling with the International renowned storyteller, Dr Gcina Mhlophe.

Youth Day - The event took place on 13 July 2024. The aim of the event was to empower the youth with information required for one to improve their lives.

Mandela Day - Mandela day was celebrated through a launch of a temporary exhibition on 18 July 2024. The exhibition was a collaboration between the Museum and the American Embassy. The exhibition is titled, American Voices against Apartheid.

Women's Day - The event was celebrated on 7 August 2024 with women of the Museum. The theme was women health and wellbeing.

Heritage Day - The event was celebrated on 26 September 2024. The celebration included the 120 years celebration of the Museum via the opening of the 120 years temporal exhibition.

16 Days of Activism - The event was held at Caluza Primary School in collaboration with UMgungundlovu Aids Council, Childline, Department of Health, and Inkunzi Isematholeni on 26 November 2024. The aim of the day was to create awareness about GBV and HIV/Aids.

World Aids Day - A temporary World Aids display was set up at Reception with information leaflets related to HIV/Aids. Visitors were free to take pamphlets and red ribbons were distributed to visitors.

Reconciliation Day/Month - Reconciliation day was hosted in collaboration with Ncome Museum on 16 December 2024. The day celebrated the diverse cultures and heritage of South Africans. SA. Rugby Legends attended the event.

Human's Rights Day/Month - The event was held on 19 March 2025 at Entsikeni Primary School. The aim of the event was to educate learners about etiquette in handling and display of the South African flag.

International day for people with Disabilities - The event was held in collaboration with the Liberation of Disabled people. The event was a dialogue on issues that impact disabled people.

2.4.4 Linking Performance with Budgets

Programme	2024/2025			2023/2024		
	Budget	Actual Expenditure	(Over) / Under Expenditure	Budget	Actual Expenditure	(Over) / Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Programme 1: Administration	39 408	30 438	8 970	39 348	31 737	7 611
Programme 2: Business Development	11 537	11 228	309	11 107	11 328	(221)
Programme 3: Public Engagement	7 699	7 537	162	7 716	7 605	111
Total	**58 644**	**49 203**	**9 441**	**58 171**	**50 670**	**7 501**

NOTE: Actual expenditure excludes R5, 538, 987 for Services in Kind – Deemed Rental.

2.5. Revenue Collection

Programme	2024/2025			2023/2024		
	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
Entrance Charges	240	228	13	221	242	(21)
Holiday Programme	156	177	(21)	113	117	(4)
Other business	416	415	-	226	284	(58)
Total	**812**	**820**	**(8)**	**560**	**643**	**(83)**

Revenue Collection Narrative

Entrance Charges

Performance: Revenue collected amounted to R228 000 against an estimate of R240 000, representing an under-collection of R12 000.

Reasons for under-collection: This shortfall was largely due to water and electricity crisis which resulted to Museum being closed on certain weeks impacting visitor's numbers.

Mitigating measures: To address the shortfall, the Museum intensified marketing efforts, and collaborated with schools to maintain a steady inflow of learners. Furthermore, the Museum will ensure that programmes are aligned with the school's calendar.

Impact on service delivery: The impact on service delivery was minimal, as the shortfall was offset by improved performance in other revenue streams.

Overall Impact

The Museum's revenue collection demonstrates effective planning and execution, with total revenue exceeding estimates. While entrance charges underperformed, this was successfully mitigated by strong growth in the holiday programme. The institution was therefore able to deliver on its planned services without compromise, maintaining accessibility and the quality of its education- and cultural offerings.

2.6. Capital Investment

2.6.1 Capital Investment, Maintenance and Asset Management Plan

Infrastructure Projects	2024/2025			2023/2024		
	Budget	Actual Expenditure	(Over) / Under Expenditure	Budget	Actual Expenditure	(Over) / Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Providing Security and Upgrading of the Old St Anne's Hospital.	15 290	4 139	11 151	15 926	(5 016)	10 910
Water Piping Project.	906	0	906	935	(29)	906
Maintenance of KwaZulu-Natal Museum (Facilities Management).	1 992	268	1 724	1 000	(179)	821
Total	**18 188**	**4 407**	**13 781**	**17 861**	**(5 224)**	**12 637**

Progress made on implementing the capital, investment and asset management plan

During this fiscal year, the KwaZulu-Natal Museum maintained its commitment to enhancing infrastructure and maintaining the integrity of its facilities. Significant Capital investment were directed towards improving operational efficiency and conserving cultural assets.

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.

The New Museum Project: previously experienced delays at Stage 2 due to heritage approvals required from KwaZulu-Natal Amafa and Research Institute (Amafa), which included an extended public participation process. The project has now progressed to Stage 3 (Design and Development), where the professional team is finalizing detailed designs.

Water Piping Project: The project seeks to refurbish public ablution facilities and address water supply issues affecting the building. A service provider has been appointed and the project is set to commence in July 2025.

Progress Made on Maintenance of Infrastructure

Air Conditioners

Trane Plant: Decommissioned due to age. Replacement with individual units planned. Backup units currently in use in storerooms.

Carrier Plant: One chiller unusable, the other one repaired and awaiting commissioning. Actuator valve installations ongoing. High maintenance costs make replacement unfeasible. Individual units considered a long-term solution.

Backup Generator & Transformers

Fully operational. Serviced in September 2024. Next service due September 2025. Provides reliable power distribution and backup.

Elevators

Three lifts (including one for paraplegic access) and two hoists. Monthly servicing in place.

Old St Anne's Hospital Property

Grounds maintained. 24-hour security provided for the planned new Museum site. Funded by DSAC for project planning and security.

Evaluation of Current State of Capital Assets

In order to evaluate the present state of valuable capital assets, we enlisted the expertise of a skilled team from the Facilities Management comprising of heritage architects, a structural engineer, an electrical engineer, and a mechanical engineer. Their collective efforts involved comprehensive assessments of the historic structures within our care and maintenance. The findings were meticulously documented through photographic evidence, and each specialist offered detailed recommendations for essential remedial measures. Work Plan Development – Create a comprehensive work plan with timelines for all tasks, showing concurrent activities where applicable. The plan will be reviewed by the KZN Museum's Project Manager and Programme Manager, and approved by the Museum Director. Immovable Asset Register – Develop a properly componentised register of all immovable assets. Condition Assessment – Conduct a full assessment of the facility to determine its state and identify maintenance requirements. Bill of Quantities & Costing – Prepare a bill of quantities based on the condition assessment to quantify repair needs and provide financial estimates for implementation. Maintenance Plan – Develop a comprehensive plan for both planned and unplanned maintenance. This will include all immovable assets (air-conditioning plants, elevators, back-up generator, etc.) and be informed by the condition assessment.

PART C:

GOVERNANCE

3.1. Introduction

Corporate governance embodies processes and systems by which the KwaZulu-Natal Museum is directed, controlled and held to account. In addition to legislative requirements based on the KwaZulu-Natal Museum's enabling legislation, corporate governance with regard to the KwaZulu-Natal Museum is applied through the precepts of the Public Finance Management Act (PFMA) and run in tandem with the principles contained in the King's Report on Corporate Governance.

Parliament, the Executive and the Accounting Authority of the public entity are responsible for corporate governance.

3.2. Portfolio Committees

Parliament, through its Portfolio Committee on Sport, Arts and Culture exercises oversight over the KwaZulu-Natal Museum through the Executive Authority. During the 2024/25 financial year there were no meetings held between the KwaZulu-Natal Museum and the Parliamentary Portfolio Committee on Sport, Arts and Culture.

3.3. Executive Authority

The following reports were submitted to the Department of Sport, Arts and Culture and/or National Treasury:

Submission Date	Report	Issues Raised
01 April 2024	Start of 2024/25 Financial Year	
30 April 2024	Quarterly Reports for Quarter 4 (2023/24 Financial Year) to DSAC	None
31 May 2024	AFS 2023/24 to Treasury and AGSA	None
31 May 2024	Signed AFS (unaudited) to DSAC	None
31 May 2024	Consolidated (unaudited) AFS Template to Treasury	None
31 May 2024	Infrastructure Projects & Final UAMP 2025/26 to DSAC	None
23 July 2024	MTEC Database to Treasury	None
31 July 2024	Draft 1 2023/2024 Annual Report to DSAC	None
31 July 2024	Quarterly Reports for Quarter 1 (2024/25 Financial Year) to DSAC	None
31 July 2024	Audited AFS and Audited Consolidated AFS Template to Treasury and DSAC	None
31 August 2024	Annual Report to Minister, Treasury and Parliament	None
29 September 2024	Submit 2022/23 Irregular Expenditure	None
02 October 2024	Submit Revised MTEC Database to Treasury	None
30 October 2024	Quarterly Reports for Quarter 2 (2024/25 Financial Year) to DSAC	None
31 October 2024	1st Draft SP & APP to DSAC	None
12 November 2024	ENE Chapter to DSAC	None
12 December 2024	Complete ENE Template for 2024/25 - 2026/27 to Treasury	None
30 January 2024	Quarterly Reports for Quarter 3 (2024/25 Financial Year) to DSAC	None

Submission Date	Report	Issues Raised
31 January 2025	Final Strategic Plan & Annual Performance Plan to DSAC	None
17 February 2025	Draft 1 Shareholder Compact	None
27 March 2025	Final Shareholder Compact to DSAC	None
01 April 2024	Start of 2024/25 Financial Year	None
30 April 2025	Quarterly Reports for Quarter 4 (2024/25 Financial Year) to DSAC	None
30 May 2025	AFS 2024/25 to Treasury and AGSA	None
30 May 2025	Banking details to Treasury	None
30 May 2025	Signed AFS (unaudited) to DSAC	None
30 May 2025	Disciplinary Cases to DSAC	None

3.4. The Accounting Authority/Board

The KwaZulu-Natal Museum, a Declared Cultural Institution in terms of the Cultural Institutions Act, 1998 (Act 119 of 1998) has no share capital. The Institution is governed by the Council, appointed by the Minister of Sport, Arts and Culture. The Council residing assumed office in September 2021 and its term came to an end in 30 June 2024 due to the KwaZulu-Natal Museum being amalgamated with a Flagship entity, Ditsong Museums of South Africa. The Minister of Sport, Arts and Culture, appointed a new Council on 09 December 2024.

3.4.1 The role of the Council is as follows:

- To formulate policy;
- To hold, preserve and safeguard all movable and immovable property of whatever kind placed in their care or loaned or belonging to the KwaZulu-Natal Museum;
- To receive, hold, preserve and safeguard all specimens and collection of all other movable property placed under its care and management under Section 10 (1) of the Cultural Institutions Act;
- To raise funds for the KwaZulu-Natal Museum;
- To manage and control the monies received by the KwaZulu-Natal Museum and to utilise those monies for defraying expenses in connection with the performance of its functions;
- To keep a proper record of the property of the KwaZulu-Natal Museum, and to submit to the Director-General any returns required by him or her in regard thereto and to cause proper books of account to be kept;
- To determine and substitute the Cultural Institutions Act and with the approval of the Minister, the object of the declared institution; and
- To generally carry out the objects of the declared institution.

Council may determine the hours and conditions to which the public may visit the KwaZulu-Natal Museum. The Council shall have the power to appoint such persons as it considers necessary to perform the functions of the KwaZulu-Natal Museum, the determination of the remuneration and terms and conditions of services shall be in accordance with the scheme approved by the Minister in consultation with the Minister of Finance.

3.4.2 Council Charter

3.4.2.1 Purpose of the Council

The Council's purpose is to ensure that the KwaZulu-Natal Museum is a sustainable organization capable of fulfilling its objectives, statutory and otherwise. In order to fulfill this purpose, the Council must provide oversight on the direction and control of the business of the Institution. Council owes a fiduciary duty to the KwaZulu-Natal Museum both under the Cultural Institutions Act (Act 119) of 1998; the Public Finance Management Act, 1999 (Act No. 1 of 1999), "the PFMA" and is accountable to the Department of Sport, Arts and Culture, the Shareholder and eventually the Government of the Republic of South Africa. Council is also responsible, within the structures of corporate law and legislation, to the other stakeholders of the Museum. Council members are required to exercise due care, skill and utmost good faith in the performance of their duties.

3.4.2.2 The Chairperson

The Chairperson provides leadership at Council level, represents the Council to the Minister and is responsible for ensuring the integrity and effectiveness of the Council and its committees. To this end the Chairperson is required to:

- maintain a regular dialogue with the Director in respect of all material matters affecting the Museum and to consult with the other Council members promptly where considered appropriate;
- ensure that material matters in respect of the business or governance of the Museum that he/she is aware of, are tabled at Council meetings;
- act as facilitator at meetings of the Council to ensure that material issues for consideration are tabled and ventilated effectively to ensure optimal Council decision-making and governance;
- be available for the Director between Council meetings to provide counsel and advice;
- represent the Museum in official ministerial fora and events organized by the Minister;
- communicate with the Minister on behalf of the Council.

The Chairperson does not have any executive or management responsibilities.

3.4.2.3 The Director

The Director is the Accounting Officer and provides executive leadership and is accountable to the Council for the implementation of the strategies, objectives and decisions of the Council within the framework of the delegated authorities, values and policies of the Museum. The Director is appointed by the Council, in conjunction with the Department. To this end the Director is accountable to the Council to amongst other things:

- develop and recommend to the Council the long-term strategy and vision of the Museum and its quantified expression by way of critical performance targets;
- develop and recommend to the Council the annual performance plans and budgets that support the Museum's long-term strategy;
- ensure that the Museum has an effective management team and management structures;
- ensure appropriate Institutional policies are formulated and implemented;
- ensure that effective internal institutional controls and governance measures are deployed;
- serve as the chief spokesperson of the Museum.

3.4.2.4 Statement of Council Members' Responsibility

Council members are responsible for the maintenance of adequate accounting records and the preparation and integrity of the Annual Financial Statements (AFS) and related information. The auditors are responsible for reporting on the fair presentation of the AFS for 2024/2025 Financial year.

The AFS are prepared on a going-concern basis. In the Government Gazette no. 50708 dated 24 May 2024, the Minister of the Department of Sport, Arts and Culture declared the KwaZulu-Natal Museum amalgamated into Ditsong Museums of South Africa (Flagship Institution established in terms of section 6(1) and 6(2) of the Cultural Institutions Act). In terms of Section 14 of the Cultural Institutions Act, the KwaZulu-Natal Museum was abolished as at the date of the Government Gazette. All the assets, rights and liabilities of the KwaZulu-Natal Museum were vested in Ditsong Museums of South Africa as at amalgamation date. As a result, the KwaZulu-Natal Museum was no longer preparing its Annual Financial Statements as a standalone entity, rather as part of Ditsong Museums of South Africa reporting. Subsequent to this gazette, the Council serving in the period under the review's term came to an end as at 30 June 2024 and the Ditsong Museums of South Africa Council assumed their responsibilities. The amalgamation was at Accounting Authority level, but entities continued to serve their distinct mandates with a potential of a "shared-services hub". On 02 September 2024, the Minister of Sport, Arts and Culture cancelled the amalgamation. This effectively meant that all public entities of the Department would remain as standalone schedule 3A public entities. Therefore, the entity's ability to continue as going concern is not affected in the short to medium term. Nothing further has come to the attention of the members of Council to indicate that the institution will not remain a going concern for the foreseeable future.

The AFS have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP 1 to 3). The Institution's Audit and Risk Committee recommended the AFS on 21 May 2025. Council approved the AFS on 28 May 2025.

Council is also responsible for the systems of internal controls that are designed to provide reasonable, but not absolute, assurance as to the reliability of the financial statements, and to adequately safeguard, verify, and maintain accountability for assets, and to prevent and detect material misstatements and losses.

In line with the Cultural Institutions Act of 1998 and the Public Finance Management Act of 1999, and in order to undertake its role in a more effective manner, Council has delegated its management responsibilities to the Director and suitably trained personnel appointed by and under the management of the Director. Council continues to develop policy and provide an oversight role. Nothing has come to the attention of the members of Council to indicate that any material breakdown in the functioning of these controls, procedures and systems has occurred during the year under review.

Council is very grateful to the Minister for the support that he has given. Council has reviewed and approved the Strategic Plan 2025 - 2030 and Annual Performance Plan for 2025/2026. During the period under review, Council reviewed and approved the following policies:

Approved Policies: 2024/2025

1. Corporate Governance of ICT Framework Policy
2. IT Strategy Policy
3. IT Security Policy
4. Exhibition Policy
5. Conditions of Service Policy
6. Harassment Policy

3.4.3 Composition of Council

Council for the period 09 December 2024 – 31 March 2025

Name	Date Appointed	Qualifications	Other Committees	Number of Meetings Attended
Radebe, Mr. M.P. (Chairperson)	December 2024	BPROC – LLB (UKZN), Domestic and international Arbitration certificate (UP), LLM Maritime law (UKZN)	Finance & Procurement Committee	3
Kunene, Ms K. (Deputy Chairperson)	December 2024	Post Grad Dip (USB), Cost Eng Cert & Generation Skills Dev Prog Cert (Eskom Academy of Learning), Corp Project Man Cert (Sch of Project Man, Pretoria), Innovation Man Dev Prog (Da Vinci Inst of Tech Management) BSc Prop Dev (UKZN)	Core Functions Committee	3
Myeni, Ms M.	December 2024	BA (UNIZULU), Hons. Comm Science (UNIZULU), Cert. Basic Principles of Public Relations (Varsity College), Dip. Project Mngt (Varsity College), MBA (Mancosa), MCom (UZKN)	HR & Remuneration Committee	3
Ngcibi, Ms Z.	December 2024	B.Com Business Management and Finance (UKZN), Post.Grad Dip. Business Management (UKZN)	Finance & Procurement Committee and Audit & Risk Committee	3
Pienaar, Mr C.	December 2024	Higher Cert in Agric (UNISA), Dip. Agric (UNISA)	HR & Remuneration Committee	3
Thango, Adv. K.	December 2024	B.Proc (UKZN), LLB (UKZN), MBA (Regent)	HR & Remuneration Committee and Core Functions Committee	3
Jugnarayan Ms C.	December 2024	B.Acc Degree and Dip.Acc (UDW), Dip.Taxation and Company Law (ICIE), CA (SA)	Finance & Procurement Committee and Audit & Risk Committee	3
Meyers, Mr T.	December 2024	Diploma In Project Management (Damelin Business)	Core Functions Committee	3
Blennies, Mr V.	December 2024	Dip. Business Admin and Management (Damelin), Master of Science in Tech and Innovation (The Davinci Institute).	Core Functions Committee	3

In addition to the above Council members, persons attending the Council meetings included: Mr L. Maphasa, Director; Mr S. Miya, Deputy Director; Mr S. Dlamini, Executive Manager: Finance & Administration; Mr M. Myeza, Finance and Projects Officer; Ms M. Cebekhulu, Finance and Administration Officer; Ms N. Gumede, Council Secretary; Ms T. Gumede, Administrative Support Officer.

Council for the period 01April – 30 June 2024

Name	Date Appointed	Qualifications	Other Committees	Number of Meetings Attended
Kunene, Ms K. (Chairperson)	September 2021	Post Grad Dip (USB), Cost Eng Cert & Generation Skills Dev Prog Cert (Eskom Academy of Learning), Corp Project Man Cert (Sch of Project Man, Pretoria), Innovation Man Dev Prog (Da Vinci Inst of Tech Management) BSc Prop Dev (UKZN)	Institutional Advancement and Ethics Committee, Finance and Procurement Committee, Infrastructure and Facilities Committee	15
Magaqa, Adv. S. (Deputy Chairperson)	September 2021	BProc (UNITRA), LLB (Wits)	Audit & Risk Committee, Human Resources and Remuneration Committee	13
Stobie, Prof B.	September 2021	Bachelor of Commerce, Certificate in the Theory of Accountancy (Natal) Chartered Accountant (S.A.) (Institute of C.A.s) Master of Accountancy (Natal)	Audit & Risk Committee, Infrastructure and Facilities Committee and Finance and Procurement Committee	15
Robinson, Ms L.	September 2021	BArch (UCT)	Infrastructure and Facilities Committee and Finance and Procurement Committee	13
Dlamini, Mr S.	September 2021	MA Bus Admin (Regent Bus Sch), Nat Dip (Marketing (DUT)	Institutional Advancement and Ethics Committee, Finance and Procurement Committee and Infrastructure and Facilities Committee	13
Noge, Mr M.	September 2021	MA Comm (UJ), Post Grad Dip International Tax, (UJ), Post Grad Dip Tax Law (UJ), CA (SA), BComm Hon (UN), Dip Corp Law (RAU), BComm (Wits)	Infrastructure and Facilities Committee and Finance and Procurement Committee	12
Dantile, Dr F.	September 2021	Strategic HRM Programme (UCT), Dip Labour Law (IDEC), Dip Bus Management (Executive Education), Bcomm (UNITRA)	Human Resources and Remuneration Committee, Institutional Advancement and Ethics Committee	11
Mfuphi, Mr L.	September 2021	BA Soc Sc, Adv Dip in Man, Post Grad Cert in Education	Human Resources and Remuneration Committee and Institutional Advancement and Ethics Committee	3

Name	Date Appointed	Qualifications	Other Committees	Number of Meetings Attended
Ramagoshi, Ms M.	September 2021	Masters in Public Administration (University of Pretoria), Bachelor of Education, Bachelor of Arts (University of Limpopo -Turfloop), Junior Secondary Teachers Certificate (Transvaal College of Education), Homecraft Teachers Certificate	Human Resources and Remuneration Committee and Institutional Advancement and Ethics Committee	12

In addition to the above Council members, persons attending the Council meetings included: Mr L. Maphasa, Director; Mr S. Miya, Deputy Director; Mr S. Dlamini, Executive Manager: Finance & Administration; Mr M. Myeza, Finance and Projects Officer; Mrs M. Cebekhulu, Finance and Administration Officer; Mrs N. Gumede, Council Secretary; Ms T. Gumede, Administrative Assistant and Ms T.D Ndlovu, Audit and Risk Committee Chairperson.

3.4.4 Committees

Various Committees of the Council met to discuss specific issues and made recommendations to Council. The following Committees met during the 2023/2024 financial year:

Committees for the period 01 April 2023 – 31 March 2024

Committee	No. of Meetings Held	No. of Members	Name of Members
Audit and Risk Committee	2	5	Ndlovu, Ms T.D. (Chairperson, independent); Stobie, Prof B.; Magaqa, Adv S.; Sibiya, Mr V. (independent) and Mngadi, Ms N. (independent)
Human Resources and Remuneration Committee	2	4	Ramagoshi, Ms M. (Chairperson); Mfuphi, Mr L.; Dantile, Dr F. and Magaqa, Adv S.
Finance and Procurement Committee	2	5	Stobie, Prof B. (Chairperson); Kunene, Ms K.; Noge, Mr M.; Dlamini, Mr S. and Robinson, Ms L.
Institutional Advancement & Ethics Committee	2	5	Dantile, Dr F. (Chairperson); Kunene, Ms K.; Mfuphi, Mr L.; Ramagoshi, Ms M. and Dlamini, Mr S.
Infrastructure and Facilities Committee	2	5	Robinson, Ms L. (Chairperson); Kunene, Ms K.; Stobie, Prof B.; Dlamini, Mr S. and Noge, Mr M.

3.4.5 Remuneration of Council Members

Council for the period 09 December 2024 – 31 March 2025

Member	Council Meetings Attended	Sub-Committee Meetings Attended	Total Meetings Attended	Honorarium	Travel Reimbursement	2024/ 2025 Total
Radebe, Mr M.P. (Chairperson)	3	-	3	19 548	-	19 548
Kunene, Ms K. (Deputy Chairperson)	3	-	3	15 591	116	15 707
Myeni, Ms M.	3	-	3	12 565	418	12 983
Ngcibi, Ms Z	3	-	3	10 770	780	11 550
Pienaar, Mr C	3	-	3	12 593	84	12 677
Thango, Adv. K	3	-	3	12 695	389	13 084
Jugnarayan, Ms C	3	-	3	12 820	766	13 586
Meyers, Mr T	3	-	3	12 565	-	12 565
Blennies, Mr V	3	-	3	13 542	3 255	16 797
TOTAL				**122 689**	**5 808**	**128 497**

* In addition to the Council meetings, the Chairperson attended other official engagements.

Council for the period 01April – 30 June 2024

Member	Council Meetings Attended	Sub-Committee Meetings Attended	Total Meetings Attended	Honorarium	Travel Reimbursement	2024/2025 Total
Kunene, Ms K. (Chairperson)	9	6	15	80 238	10 030	90 268
Dantile, Dr F.	8	3	11	35 900	-	35 900
Dlamini, Mr S.	9	4	13	35 900	-	35 900
Magaqa, Adv. S.	9	4	13	47 376	330	47 706
Mfuphi, Mr L.	3	-	3	-	-	-
Noge, Mr M.	9	3	12	32 310	-	32 310
Ramagoshi, Ms M.	8	4	12	50 260	-	50 260
Robinson, Ms L.	9	4	13	28 720	-	28 720
Stobie, Prof B.	9	6	15	46 670	-	46 670
TOTAL				**357 374**	**10 360**	**367 734**

* In addition to the Council meetings, the Chairperson attended other official engagements.

3.5 Risk Management

Risks are managed in terms of the KwaZulu-Natal Museum Risk Management Policy and the Risk Assessment Management Plan and Disaster Response and Recovery Plan.

A risk assessment is conducted annually to identify risks; the risks are recorded in the risk assessment management plan. The risk assessment management plan is monitored, reviewed and approved by Council. Management reports on progress made to address the risks identified to the Audit and Risk Committee and Council on a quarterly basis.

3.6 Internal Control Unit

Internal Audit performs audits as per the approved internal audit strategy. The internal audit services are outsourced.

3.7 Internal Audit and Audit Committees

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the KwaZulu-Natal Museum's operations. It helps the Museum accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the adequacy and effectiveness of risk management, control and governance processes.

3.7.1 IMPLEMENTATION STATUS OF THE 2024/25 INTERNAL AUDIT COVERAGE PLAN

Work to be Done	Completion Status
IT System and System Processes Review	Completed
Audit of Performance Information Review	Completed
Annual Financial Statements Review	Completed

**The Internal Audit term of Office came to an end on 04 July 2024. The KZN Museum was amalgamated into the Ditsong Museums of South Africa in the Government Gazette no. 50708 dated 24 May 2024.

3.7.2 Objectives of the Committee

The main objective of the Committee is to advise Management on formulating Finance, Risk and Information Technology and Communication Policies.

The Audit and Risk Committee will advise the Council of the Museum in fulfilling its oversight responsibilities relating to:

- Internal financial control and internal audits;
- Risk management and ensure adequate systems and control processes are in place and reviewed regularly;
- Management complying with accounting standards, regulatory and legal requirements when preparing financial reports and statements;
- The adequacy, reliability and accuracy of financial reporting and information;
- Performance management;
- Risks of the KwaZulu-Natal Museum operations to be addressed and covered in the scope of internal and external audits;

- Compliance with the Public Finance Management Act and any other applicable legislation; and
- Any other relevant issues referred to it by the Museum.

3.7.3 The Audit and Risk Committee's other roles are to:

- Review the annual financial statements to provide the Council of the Museum with an authoritative and credible view of the financial position of the entity, its efficiency and effectiveness and its overall level of compliance with the Public Finance Management Act and any other applicable legislation;
- Respond to the Council and recommend an Audit Plan on any issues raised by the Auditor-General in the audit report;
- Carry out such investigations into the financial affairs of the Museum as the Council may request;
- In performing its duties, the Committee will maintain effective working relationships with the Council, management, and the internal and external auditors;
- To perform their roles effectively, each committee member will obtain an understanding of the detailed responsibilities of committee membership as well as the general Museum's business, operations and risks.

3.7.4 Key Performance Areas of the Audit and Risk Committee

The key performance areas of the Audit and Risk Committee are:

- Financial reporting
- Internal controls and systems
- Risk Management
- Performance management
- Assist Council and Management to fulfill their accounting and legal responsibilities.

3.7.5 Attendance of meetings by Audit and Risk Committee Members

Committees for the period 01 April 2024 – 30 June 2024

Name	Date Appointed	Qualifications	Internal or external	Number of Meetings Attended
Ndlovu, Ms T.D. (Chairperson, independent)	September 2021	GRAP Certificate (SAICA), Chartered Accountant (SA) (SAICA), Honours in Bachelor of Accounting Sciences (CTA) (UNISA), Post Graduate Diploma in Accounting Sciences (UNISA), Bachelor of Commerce in Accounting (UKZN)	External	2
Magaqa, Adv S.	September 2021	BProc (UNITRA), LLB (Wits)	External	2
Stobie, Prof B.	September 2021	Bachelor of Commerce, Certificate in the Theory of Accountancy (Natal) Chartered Accountant (S.A.) (Institute of C.A.s) Master of Accountancy (Natal)	External	2
Sibiya, Mr V. (independent)	September 2021	Bachelor of Commerce Accounting (Degree) (UKZN), Honours Bachelor of Accounting Sciences (CTA)(UNISA), Chartered Accountant (SA) (SAICA)	External	2
Mngadi, Ms N. (independent).	September 2021	Bachelor of Commerce Accounting (Honours)(UKZN), Bachelor of Commerce Accounting (Degree)(UKZN), Chartered Accountant (SA) (SAICA)	External	2

3.8. Compliance with Laws and Regulations

- The KwaZulu-Natal Museum, in terms of Section 4 of the Cultural Institutions Act, constitutes a corporate body and accordingly, the KwaZulu-Natal Museum, the Council and all members are required to comply with the principles of good corporate governance and all laws and regulations.
- The Audit and Risk Committee is in place to ensure that the KwaZulu-Natal Museum complies with all the laws and regulations.
- The KwaZulu-Natal Museum has in place an internal audit function that performs a review of compliance with laws and regulations on an annual basis.
- The KwaZulu-Natal Museum reports on compliance with laws and regulations on a quarterly basis. The PFMA checklist is completed and approved by Council.

3.9. Fraud and Corruption

The KwaZulu-Natal Museum has zero tolerance for fraud and corruption. To this end, Council has an approved Fraud Prevention Policy. The Policy addresses strategic fraud and corruption risks that must be addressed. In addition, the Museum has a whistle blower hotline where suspected or confirmed cases of fraud and corruption can be reported. The hotline is administered by the Internal Auditor of the Museum. The telephone number of the Hotline is posted on the KwaZulu-Natal Museum website for the employees and the public. It is the responsibility of all employees to immediately report all allegations or incidents of fraud and corruption. All managers are responsible for the detection, prevention and investigation of fraud and corruption and must report all incidents and allegations of fraud and corruption.

3.10. Minimising Conflict of Interest

Management and all staff of the KwaZulu-Natal Museum complete an annual declaration of interest form. Management and staff are encouraged to update the form as and when there is a change in circumstances. In addition, prior to the commencement of the Council meetings, Council members are required to declare potential interest on an agenda item.

3.11. Code of Conduct

The KwaZulu-Natal Museum has in place the Employee Relations Policy. The policy deals with conduct in the workplace and covers the following topics:

- Relationship Management Strategy.
- Statutory Legislative Requirements.
- Conflict Resolution and Preventative Mechanisms.
- Disciplinary Code and Procedure.
- Grievance Procedure.
- Harassment Policy.

The Employee Relations Policy is stored in the public drive on the Museum network to be easily accessible to all staff members.

3.12. Health, Safety and Environment Issues

The KwaZulu-Natal Museum has established an internal Health and Safety Committee. The primary objective of the committee is to ensure that the Museum is health and safety regulations compliant. Health and safety matters are attended to on a day to day basis. The committee meets on a quarterly basis and a Health and Safety Report is presented at the Audit and Risk Committee on a quarterly basis. Compliance with the health and safety regulations is one of the performance indicators under the Administration Programme (Support Services Sub-programme).

3.13. Social Responsibility

The KwaZulu-Natal Museum is an entity of the Department of Sport, Arts and Culture and accordingly, it must address national imperatives.

The rural outreach programme is pivotal at ensuring that the rural communities have access to Museum educational programmes by taking the Museum to the people; this initiative goes a long way in supplementing learner education since the Museum's educational programmes are curriculum aligned. The Museum celebrated the Nelson Mandela Day by conducting activities in the spirit of uplifting the communities where it operates. The Museum also hosted a GBV sports tournament to raise awareness and fight against Gender Based Violence (GBV).

3.14. Audit Committee Report

Report of the Audit and Risk Committee

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

Audit and Risk Committee Members and Attendance

The Audit and Risk Committee (ARC) consists of the members listed hereunder and met two (2) times during the period under review as per its approved terms of reference. It also had two special meetings.

Members for the period 01 April 2024 – 30 June 2024

Name of Member	Internal or External	Number of Meetings Attended
1. Ndlovu, Ms T. (Chairperson)	External	2
2. Stobie, Prof B.	Internal	2
3. Magaqa, Adv S.	Internal	2
4. Sibiya, Mr V.	External	2
5. Mngadi, Ms N.	External	2
6. Maphasa, Mr L.	Ex-Officio	2

In the Government Gazette no. 50708 dated 24 May 2024, the Minister of the Department of Sport, Arts and Culture declared the KwaZulu-Natal Museum amalgamated into Ditsong Museums of South Africa, a flagship institution established in terms of section 6(1) and 6(2) of the Cultural Institutions Act (Act 119 of 1998). In terms of Section 14 of the Cultural Institutions Act, the KwaZulu-Natal Museum was abolished as at the date of the Government Gazette. All the assets, rights and liabilities of the KwaZulu-Natal Museum were vested in Ditsong Museums of South Africa as at amalgamation date. As a result, the KwaZulu-Natal Museum had no stand-alone audit committee: audit committee functions were held by Ditsong Museums of South Africa. The KwaZulu-Natal Museum ‘s autonomy was restored on 20 September 2024 with the publishing of a Gazette abolishing the entire amalgamation process.

Audit and Risk Committee Responsibility

The Audit and Risk Committee reports that it has complied with its responsibilities arising from Section 51(1)(a)(ii) of the Public Finance Management Act (PFMA) and Treasury Regulation 27.1. It also reports that it has adopted appropriate formal terms of reference as its Audit and Risk Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

The Effectiveness of Internal Control

The ARC reviewed the work of the Internal Auditor and its recommendations. The ARC is satisfied that recommendations and improvements made on implementation of policies based on the risk assessments conducted are effective.

The following internal audit work was completed during the year under review:

- Information Technology (IT) System and System Processes Review
- Audit of Performance Information Review
- Annual Financial Statements Review.

The ARC had no significant concerns for the 2024/25 financial year but focused on the following areas to ensure that the entity maintains a clean audit:

- Reviewed significant issues raised by external audit processes.
- Reviewed the effectiveness of the entity’s financial controls and received assurance from management.

- Reviewed the action plans in place to address the shortcomings identified in controls.
- Recommended internal control and compliance activities.
- Compliance with procurement policies and regulations.

In-Year Management Quarterly Report

The KwaZulu-Natal Museum has reported quarterly to the National Treasury and the Department of Sport, Arts and Culture as is required by the PFMA. The Internal Auditor also reported on a quarterly basis on the annual activities as outlined on the approved internal audit plan that is tracked and monitored by the ARC.

Evaluation of the Performance Towards Attainment of the Museum's Objectives/Goals

In relation to the strategic and operational goals, the practice of conducting regular performance assessments, the culture, nature and size of the transactions have led the ARC to remain confident on the existing internal control mechanisms, such that staff evaluations that require participation or monitoring by the ARC have not merited pursuit.

Risk Management and Reporting

Risk management was effective, constantly monitored and addressed at an appropriate level of anticipation, preparation in line with the predetermined risk appetite of the Museum. This was adequately conducted by management and reported to the ARC for oversight satisfaction.

Compliance to Laws and Regulations

The ARC provided oversight on the possible non-compliance to laws and regulations throughout the year and the irregular expenditure has been recorded and reported in the Annual Financial Statements.

Evaluation of Financial Statements

The ARC has fulfilled a critical role in evaluating the Annual Financial Statements as follows:

- Reviewed the audited Annual Financial Statements included in the Annual Report,
- Reviewed all the accounting policies and practices (including changes where applicable), and
- Reviewed performance information as reported in the Annual Report.

Auditor's Report

We have reviewed the entity's implementation plan for audit issues raised in the prior year and we are satisfied that the matters have been adequately resolved.

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

....

Prof B. Stobie
Chairperson – Audit & Risk Committee
Date: 18 August 2025

3.15. B-BBEE Compliance Performance Information

Has the Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	**Response Yes/No**	**Discussion (include a discussion on your response and indicate what measures have been taken to comply)**
Determining qualification criteria for the issuing of licenses, concessions or other authorisations in respect of economic activity in terms of any law?	Yes	Suppliers doing business with the Museum are subjected to a vetting process i.e. each supplier must be registered on the CSD and must be up to date.
Developing and implementing a preferential procurement policy	Yes	The Museum maintains a Supply Chain Management policy that is in line with the National Treasury Preferential Procurement Policy Framework Act, 2000: Preferential Procurement Regulations, 2022.
Determining qualification criteria for the sale of state-owned enterprises?	No	Not applicable
Developing criteria for entering into partnerships with the private sector?	No	Not applicable
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	Yes	The Museum has been involved in offering bursaries and internships to the previously disadvantages students and graduates.

PART D:

HUMAN RESOURCES MANAGEMENT

4.1 Introduction

4.1.1 Background and Legislative Framework

The Human Resources (HR) Plan sets the direction for the Human Resources Division to address the trends and challenges that the KwaZulu-Natal Museum encounters now and in the years to come, in the human resources management and development context. The plan also provides general information about the HR Division's link with the rest of the Museum's departments. The HR Division will use the HR Plan as their work plan for implementing its goals and priorities.

4.1.2 Human Resource Mission and Values Mission

The HR Division regards its mission as dedicating itself to serve and support the organisation in achieving its strategic objectives. Through strategic partnerships and collaboration, the HR Division recruits, develops and retains a high performing and diverse workforce and fosters a healthy, safe, well equipped and productive work environment for employees, their families and public in order to maximise individual potential, increase organisational capacity and position the Museum as an employer of choice.

To give effect to its mission, HR endeavours to (i) Empower employees towards maximising their personal potential and deliver on and exceed organisational requirements, (ii) Continuously align HR Strategy with the Museum Strategy, Legislative requirements and Best Practices in the HR field, (iii) Promote Equity, Fairness, Objectivity and Consistency, (iv) Commit to professional conduct, promote professional HR management practices and advance the knowledge and proficiency of HR to the benefit of the KwaZulu-Natal Museum, and (v) Develop and adopt appropriate systems and procedures to ensure fair, efficient and transparent personnel administration.

Values

In this context, the values that HR subscribe to include that: (i) The human resources (employees) is Council's most valuable resource as every service or product is ultimately created or delivered through human intervention, (ii) HR is focused on maximising the human resources potential, and (iii) HR champions and support diversity.

The HR Division demonstrates the following values:

- Promote honesty, integrity, and trust: We honour our commitments and conduct business in a manner that promotes fairness, respect, honesty and trust
- Celebrate teamwork: We encourage the diversity of thoughts, experiences, and backgrounds and celebrate participation and partnership in all our endeavours
- Foster communication and transparency: We solicit the input of others and promote transparency and inclusiveness
- Focus on our customers: We have a passion for service and are committed to knowing our customers' business, anticipating their needs, and exceeding expectations
- Embrace change and innovation: We are open to possibility and foster creativity and support continuous improvement
- Champion employee development and wellness: We are committed to maximising the potential of every individual and supporting and promoting the Museum as a learning organization produce quality results: we believe those we serve deserve excellent service, a safe, productive, and healthy work environment, and quality results.

4.1.3 Key Performance Areas

The Human Resources Plan is focused on eight overarching key performance areas:

- Recruitment and Selection
- Education, Training and Development of employees
- Employment Equity & Diversity Management
- Occupational Health and Safety
- Performance Management
- Employee Relations
- Employee Wellness
- Workforce Planning and Personnel Administration.

4.2 Human Resources Oversight Statistics

Personnel Cost by Programme /Activity/Objective

Programme/activity/objective	Total Expenditure for the entity (R'000)	Personnel Expenditure (R'000)	Personnel exp. as a % of total exp. (R'000)	No. of employees	Average personnel cost per employee (R'000)
1. Administration	54 742	14 876	27.18	36	413
2. Business Development	54 742	10 443	19.08	18	580
3. Public Engagement	54 742	7 179	13.11	21	342

NOTE: Total Personnel expenditure excludes R43, 372 paid to the Compensation Commissioner and R469 for leave provision movement and includes expenditure that was externally funded of R541, 948.

Personnel Cost by Salary Band

Level	Personnel Expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Top Management	2 737	8%	2	1 369
Senior Management	8 033	25%	7	1 148
Professional qualified	6 907	21%	9	767
Skilled	12 027	37%	42	286
Semi-skilled	2 795	9%	15	186
Unskilled	-	-	0	-
TOTAL	**32 499**	**100%**	**75**	**3 756**

NOTE: Total Personnel expenditure excludes R43, 372 paid to the Compensation Commissioner and R469 for leave provision movement and includes expenditure that was externally funded of R541, 948.

Performance Rewards

Programme/activity/objective	Performance rewards	Personnel Expenditure (R'000)	% of performance rewards to total personnel cost (R'000)
Top Management	None	2 737	0
Senior Management	None	8 033	0
Professional qualified	None	6 907	0
Skilled	None	12 027	0
Semi-skilled	None	2 795	0
Unskilled	None	0	0
TOTAL	**None**	**32 499**	**0**

NOTE: Total Personnel expenditure excludes R43, 372 paid to the Compensation Commissioner and R469 for leave provision movement and includes expenditure that was externally funded of R541, 948.

Training Costs

Programme/activity/objective	Personnel Expenditure (R'000)	Training Expenditure (R'000)	Training Expenditure as a % of Personnel Cost.	No. of employees trained	Avg training cost per employee (R'000)
Administration	14 876	136	0.92%	13	11
Business Development	10 443	59	0.56%	17	4
Public Programmes	7 179	16	0.22%	7	2
TOTAL	**32 499**	**211**	**1.70%**	**37**	**17**

NOTE: Total Personnel expenditure excludes R43, 372 paid to the Compensation Commissioner and R469 for leave provision movement and includes expenditure that was externally funded of R541, 948.

Employment and Vacancies

Programme/activity/objective	2023/2024 No. of Employees	2024/2025 Approved Posts	2024/2025 No. of Employees	2024/2025 Vacancies	% of vacancies
Administration	38	39	36	3	3.7%
Business Development	15	19	18	1	1.2%
Public Programmes	24	23	21	2	2.5%
TOTAL	**77**	**81**	**75**	**6**	**7.4%**

Level	2023/2024 No. of Employees	2024/2025 Approved Posts	2024/2025 No. of Employees	2024/2025 Vacancies	% of vacancies
Top Management	2	2	2	0	0
Senior Management	9	9	7	2	2.5%
Professional qualified	9	12	9	3	3.7%
Skilled	43	43	42	1	1.2%
Semi-skilled	14	15	15	0	0
Unskilled	0	0	0	0	0
TOTAL	**77**	**81**	**75**	**6**	**7.4%**

Employment Changes

Salary Band	Employment at beginning of period	Appointments	Terminations	Employment at end of the period
Top Management	2	0	0	2
Senior Management	9	0	2	7
Professional qualified	9	0	0	9
Skilled	43	9	10	42
Semi-skilled	14	1	0	15
Unskilled	0	0	0	0
TOTAL	**77**	**10**	**12**	**75**

Reasons for staff leaving

Reason	Number	% of total no. of staff leaving
Death	1	1.3%
Resignation	4	5.3%
Dismissal	0	0
Retirement	0	0
Ill health	0	0
Expiry of contract	7	9.3%
Other	0	0
TOTAL	**12**	**15.9%**

Labour Relations: Misconduct and Disciplinary Action

Nature of disciplinary Action	Number
Verbal Warning	1
Written Warning	2
Final Written warning	0
Dismissal	0

Equity Target and Employment Equity Status

Levels	MALE							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	2	1	0	0	0	0	0	0
Senior Management	1	2	0	0	1	1	3	2
Professional qualified	1	7	0	1	0	0	2	2
Skilled	18	18	0	1	1	1	2	0
Semi-skilled	8	9	0	0	0	0	0	0
Unskilled	0	0	0	0	0	0	0	0
TOTAL	**30**	**37**	**0**	**2**	**2**	**2**	**7**	**4**

Levels	FEMALE							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	0	1	0	0	0	0	0	0
Senior Management	1	3	0	0	1	1	0	0
Professional qualified	1	4	0	2	0	1	5	5
Skilled	20	21	0	2	0	3	1	0
Semi-skilled	7	10	0	0	0	0	0	0
Unskilled	0	0	0	0	0	0	0	0
TOTAL	**29**	**39**	**0**	**4**	**1**	**5**	**6**	**5**

Levels	Disabled Staff			
	Male		Female	
	Current	Target	Current	Target
Top Management	0	0	0	0
Senior Management	1	1	0	0
Professional qualified	0	0	0	0
Skilled	0	0	0	0
Semi-skilled	0	0	0	0
Unskilled	0	0	0	0
TOTAL	**1**	**1**	**0**	**0**

PART E:

PFMA COMPLIANCE REPORT

5.1 Information on Irregular, Fruitless and Wasteful Expenditure and Material Losses

5.2 Irregular expenditure

a) Reconciliation of irregular expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening Balance	0	0
Add: Irregular Expenditure confirmed	R93	0
Less: Irregular expenditure condoned	0	0
Less: Irregular expenditure not condoned and removed	0	0
Less: Irregular expenditure recoverable	0	0
Less: Irregular expenditure not recovered and written off	0	0
TOTAL	**R93**	**0**

Reconciling Notes

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure that was under assessment in 2022/23	0	0
Irregular expenditure that relates to 2022/23 and identified in 2023/24	0	0
Irregular expenditure for the current year	R93	0
TOTAL	**R93**	**0**

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

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure under assessment	0	0
Irregular expenditure under determination	0	0
Irregular expenditure under investigation	0	0
TOTAL	**0**	**0**

c) Details of current and previous year irregular expenditure condoned

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure condoned	0	0
TOTAL	**0**	**0**

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

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure NOT condoned and removed	0	0
TOTAL	**0**	**0**

e) Details of current and previous year irregular expenditure recovered

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure recovered	0	0
TOTAL	**0**	**0**

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

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure written off	0	0
TOTAL	**0**	**0**

5.3 Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening Balance	0	0
Add: Fruitless and wasteful expenditure confirmed	0	0
Less: Fruitless and wasteful expenditure written off	0	0
Less: Fruitless and wasteful expenditure recoverable	0	0
TOTAL	**0**	**0**

Reconciling Notes

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment in 2023/24	0	0
Fruitless and wasteful expenditure that relates to 2023/24 and identified in 2024/25	0	0
Fruitless and wasteful expenditure for the current year	0	0
TOTAL	**0**	**0**

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

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure under assessment	0	0
Fruitless and wasteful expenditure under determination	0	0
Fruitless and wasteful expenditure under investigation	0	0
TOTAL	**0**	**0**

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

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure recovered	0	0
TOTAL	**0**	**0**

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

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure written off	0	0
TOTAL	**0**	**0**

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

Disciplinary steps taken
N/A

f) Information on late and / or non-payment of suppliers

Description	Number of Invoices	Consolidated Value
		R'000
Valid invoices received	1058	22 962
Invoices paid within 30 days or agreed period	1057	22 322
Invoices paid after 30 days or agreed period	1	640
Invoices older than 30 days or agreed period (unpaid and without dispute)		
Invoices older than 30 days or agreed period (unpaid and in dispute)		

Unpaid invoice was due to inaccurate or missing invoice information which require additional time for correction and resubmission; invoices that need multiple levels of internal approval, invoice confirmation processes which require Project Manager's verification before approval.

5.4. Information on Supply Chain Management

Supplier Name	Description (goods/ services)	Deviation Reason	Date	Amount
Prosyscom	Laptops	Not approved for the current financial year	15-Feb-25	R199 824.00
Capital Music	Hybrid equipment	Short notice and emergency	06-May-24	R1 000.00
Battery Center	Toyota condor battery	Emergency procurement	11-Dec-24	R2 118.60
Capital Music	Pa system mixer	Emergency procurement	24-Jan-25	R3 525.00
The Witness	Vacant advertisment	Sole supplier	12-Feb-25	R9 154.40
Specialized Scan Solutions	Blade reader battery faulty	Sole supplier	26-Feb-25	R3 565.00
Thulisile Makhaye	National library week	Expenditure increase request	17-Mar-25	R3 500.00
Pinetown Printers	Southern African humanities printing	Sole supplier	17-Mar-25	R56 636.35
Primedia Malls	Activation at Hayfields Mall	Sole supplier	25-Mar-25	R3 450.00
Ahi Carrier South Africa	Carrier plant repairs	Original carrier agent	26-Mar-25	R60 514.90

PART F:

FINANCIAL INFORMATION

Report of the Auditor-General to the KwaZulu Natal Parliament on KwaZulu-Natal Museum

Report on the financial statements

1. I have reviewed the financial statements of the KwaZulu-Natal Museum set out on pages 69 to 103, which comprise the statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget with actual information for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.

Conclusion

2. Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of the KwaZulu-Natal Museum as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with the South African Standards of Generally Recognised Accounting Practice (SA Standards of GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Responsibilities of the accounting authority for the financial statements

3. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with GRAP and the requirements of the PFMA and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

4. In preparing the financial statements, the accounting authority is responsible for assessing the entity'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 entity or to cease operations or has no realistic alternative but to do so.

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

5. My responsibility is to express a conclusion on the accompanying financial statements. I conducted my review in accordance with the International Standard on Review Engagements (ISRE) 2400 (Revised), *Engagements to review historical financial statements*. The standard requires me to conclude on whether anything has come to my attention that causes me to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This standard also requires me to comply with relevant ethical requirements.

6. A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. I am required to perform procedures, primarily consisting of making inquiries of

management and others within the auditee, as appropriate, and applying analytical procedures, and evaluating the evidence obtained.

7. The procedures performed in a review engagement are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, I do not express an audit opinion on these financial statements.

Report on the annual performance report

8. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof; I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.

9. I selected the following material performance indicators related to Programme 2: Business Development presented in the annual performance report for the year ended 31 March 2025. I selected those indicators that measure the entity's performance on its primary mandated functions and that are of significant national, community or public interest.

   - Number of articles published
   - Number of research papers presented at Conferences
   - Number of joint research reports produced quarterly and number of journal volumes
   - Number of collaborations
   - Maintained collections in line with Heritage Asset Policy
   - Number of field days conducted
   - Number of items added to collections
   - Number of postgraduates, interns supervised, co-supervised or mentored

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

11. I performed procedures to test whether:

   - the indicators used for planning and reporting on performance can be linked directly to the entity's mandate and the achievement of its planned objectives
   - all the indicators relevant for measuring the entity's performance against its primary mandated and prioritised functions and planned objectives are included

- the indicators are well defined and verifiable to ensure that they are easy to understand and apply consistently and that I can confirm the methods and processes to be used for measuring achievements
- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as what was committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or under achievement of targets.

12. I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

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

Other matter

14. I draw attention to the matter below.

Achievement of planned targets

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

16. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 21 to 37.

Heritage identification, management & protection

Targets achieved: 87.5%

Budget spent: 100%

Key service delivery indicator not achieved	Planned target	Reported achievement
Maintained collections in line with Heritage Asset Policy.	4	2

Report on compliance with legislation

17. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial

management and other related matters. The accounting authority is responsible for the entity's compliance with legislation.

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

19. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

20. I did not identify any material non-compliance with the selected legislative requirements.

Internal control deficiencies

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

22. I did not identify any significant deficiencies in internal controls.

Professional ethics and quality control

23. I am independent of the entity 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 engagements in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.

24. In accordance with the International Standard on Quality Management 1, the AGSA maintains a comprehensive system of quality management that includes documented policies and procedures on compliance with ethical requirements and professional standards.

Auditor-General

Pietermaritzburg

30 July 2025

AUDITOR-GENERAL
SOUTH AFRICA
Auditing to build public confidence

Annexure to the auditor's report

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999	Section 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); Section 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b); Section 55(1)(c)(i); 56(1); 57(b)
Treasury Regulations, 2006	Regulation 8.2.1; 8.2.2; 16A3.2; 16A3.2(a); Regulation 16A6.1; 16A6.2(a); 16A6.2(b); Regulation 16A6.3(a); 16A6.3(a); 16A6.3(b); Regulation 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; Regulation 16A6.6; 16A.7.1; 16A.7.3; 16A.7.6; Regulation 16A.7.7; 16A8.3; 16A8.4; 16A9.1(b)(ii); Regulation 16A 9.1(d); 16A9.1(e); 16A9.1(f); Regulation 16A9.2; 16A9.2(a)(ii); 30.1.1; 30.1.3(a); Regulation 30.1.3(b); 30.1.3(d); 30.2.1; 31.2.1; Regulation 33.1.1; 33.1.3
Companies act 71 of 2008	Section 46(1)(a); 46(1)(b); 46(1)(c); Section 112(2)(a)
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A)
Second amendment National Treasury Instruction No. 5 of 202/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 202/21	Paragraph 2
National Treasury instruction No 5 of 2020/21	Paragraph 4.8; 4.9; 5.3
National Instruction No. 1 of 2021/22	Paragraph 4.1
National Instruction No. 4 of 2015/16	Paragraph 3.4
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction No. 03 of 2021/22	Paragraph 4.1; 4.2(b); 4.3; 4.4; 4.4(a); 4.17; 7.2; Paragraph 7.6
National Treasury SCM Instruction No. 11 of 2020/21	Paragraph 3.4(a); 3.4(b); 3.9
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
Practice Note 11 of 2008/9	Paragraph 2.1; 3.1 (b)

Legislation	Sections or regulations
Practice Note 5 of 2009/10	Paragraph 3.3
Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulations, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; Regulation 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; Regulation 8.2; 8.5; 9.1; 9.2; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

ANNUAL FINANCIAL STATEMENTS

KWAZULU-NATAL MUSEUM

Annual Financial Statements for the year ended 31 March 2025

Statement of Financial Position as at 31 March 2025

Figures in Rand	Notes	2025	2024
Assets			
Non-Current Assets			
Property, plant and equipment	2	4 109 451	3 248 466
Intangible assets	3	186 554	243 602
Heritage assets	4	53 509 845	53 509 845
		57 805 850	**57 001 913**
Current Assets			
Inventories	6	8 881	10 738
Trade and other receivables	7	1 328 542	1 511 790
Cash and cash equivalents	8	340 663 825	318 086 348
		342 001 248	**319 608 876**
Total Assets		**399 807 098**	**376 610 789**
Liabilities			
Current Liabilities			
Deferred grants and project funding	10	340 382 245	318 481 234
Trade and other payables	12	322 756	110 678
Short term employee benefit obligations	11	2 341 991	2 342 460
		343 046 992	**320 934 372**
Total Liabilities		**343 046 992**	**320 934 372**
Net Assets		**56 760 106**	**55 676 417**
Heritage assets revaluation reserve		53 217 055	53 217 055
Accumulated surplus	9	3 543 051	2 459 362
Total Net Assets		**56 760 106**	**55 676 417**

KWAZULU-NATAL MUSEUM

Annual Financial Statements for the year ended 31 March 2025

Statement of Financial Performance for the Year Ended 31 March 2025

Figures in Rand	Notes	2025	2024
Revenue			
Revenue from exchange transactions			
Sale of goods and rendering of services		820 004	643 477
Other income		94 268	1 014 816
Interest income - investments		965 758	1 322 035
Gain on disposal of assets		4 884	-
Total revenue from exchange transactions		**1 884 914**	**2 980 328**
Revenue from non-exchange transactions			
Transfer revenue			
Government grants and subsidies		48 401 601	47 933 963
DPW: Services in-kind - rental		5 538 987	5 538 987
Total revenue from non-exchange transactions		**53 940 588**	**53 472 950**
Total revenue	13	**55 825 502**	**56 453 278**
Expenditure			
Employee related costs	14	32 186 576	31 893 071
Depreciation and amortisation		(268 338)	275 546
Loss on disposal of assets		-	1 609
General expenses	15	22 823 575	24 314 866
Total expenditure		**(54 741 813)**	**(56 485 092)**
Surplus (deficit) for the year		**1 083 689**	**(31 814)**

Depreciation and amortisation for the year amounted to R1,079,891 but this amount was reduced by the effect of the changes in accounting estimates of R1,348,226.

KWAZULU-NATAL MUSEUM
Annual Financial Statements for the year ended 31 March 2025

Statement of Changes in Net Assets for the Year Ended 31 March 2025

Figures in Rand	Revaluation reserve	Accumulated surplus	Total net assets
Balance at 01 April 2023	**53 217 055**	**2 491 176**	**55 708 231**
Changes in net assets			
Deficit for the year	-	(31 814)	(31 814)
Total changes	-	(31 814)	(31 814)
Balance at 01 April 2024	**53 217 055**	**2 459 362**	**55 676 417**
Changes in net assets			
Profit for the year	-	1 083 689	1 083 689
Total changes	-	1 083 689	1 083 689
Balance at 31 March 2025	**53 217 055**	**3 543 051**	**56 760 106**

KWAZULU-NATAL MUSEUM
Annual Financial Statements for the year ended 31 March 2025

Statement of Cash Flow for the Year Ended 31 March 2025

Figures in Rand	Notes	2025	2024
Cash flows from operating activities			
Receipts			
Cash receipts from exchange transactions		914 272	1 658 293
Cash receipts from non-exchange transactions		48 401 601	47 933 963
Interest received		965 758	1 322 035
		50 281 631	50 914 291
Payments			
Cash paid to employees		(32 048 107)	(31 809 151)
Cash paid to suppliers		(17 026 350)	(18 701 065)
		(49 074 457)	(50 510 216)
Net cash flows from operating activities	16	**1 207 174**	**404 075**
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(529 218)	(218 148)
Proceeds from sale of property, plant and equipment	2	6 500	-
Purchase of other intangible assets	3	(8 000)	-
Net cash flows from investing activities		**(530 718)**	**(218 148)**
Cash flows from financing activities			
Movement in deferred grants and project funding		21 901 011	22 212 699
Net increase in cash and cash equivalents		**22 577 467**	**22 398 626**
Cash and cash equivalents at the beginning of the year		318 086 348	295 687 722
Cash and cash equivalents at the end of the year	8	**340 663 825**	**318 086 348**

KWAZULU-NATAL MUSEUM

Annual Financial Statements for the year ended 31 March 2025

Statement of Comparison of Budget and Actual Amounts

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Journals publications	35 000	89	**35 089**	43 929	**8 840**	Note 2
Entrance charges	160 000	2 063	**162 063**	157 715	**(4 348)**	
School entrance charges	70 000	8 194	**78 194**	69 929	**(8 265)**	Note 3
LRC income	35 000	94 724	**129 724**	141 863	**12 139**	Note 4
Museum shop	60 000	(6 535)	**53 465**	30 547	**(22 918)**	Note 5
Holiday programme	120 053	36 173	**156 226**	176 864	**20 638**	Note 6
Hall bookings	100 000	97 455	**197 455**	199 155	**1 700**	
Other income	1 622 512	(603 935)	**1 018 577**	99 154	**(919 423)**	Note 7
Interest income - investments	400 000	471 175	**871 175**	965 758	**94 583**	Note 1
Total revenue from exchange transactions	**2 602 565**	**99 403**	**2 701 968**	**1 884 914**	**(817 054)**	
Revenue from non-exchange transactions						
Taxation revenue						
State contribution	35 487 000	-	**35 487 000**	35 487 000	**-**	
Services in Kind - Deemed Rental	-	-	**-**	5 538 987	**5 538 987**	
Donations received	3 000	356	**3 356**	3 377	**21**	
Grants funding: Municipal charges	7 007 000	-	**7 007 000**	7 007 000	**-**	
Leasing: Parking	431 000	-	**431 000**	431 000	**-**	
Deferred grants income available	56 400 642	(43 416 756)	**12 983 886**	5 391 364	**(7 592 522)**	Note 8
Grants funding: Capital	-	-	**-**	36 286	**36 286**	
Non-repayable funding: Revenue	-	29 331	**29 331**	45 574	**16 243**	Note 9
Total revenue from non-exchange transactions	**99 328 642**	**(43 387 069)**	**55 941 573**	**53 940 588**	**(2 000 985)**	
Total revenue	**101 931 207**	**(43 287 666)**	**58 643 541**	**55 825 502**	**(2 818 039)**	

KWAZULU-NATAL MUSEUM

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Statement of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

Figures in Rand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Expenditure						
Employee related costs						
Administration						
- Entity Management	8 096 362	(40 614)	**8 055 748**	7 882 644	**(173 104)**	
- Public Relations	1 412 473	(124 705)	**1 287 768**	1 242 336	**(45 432)**	
- Library	1 573 248	(152)	**1 573 096**	1 524 722	**(48 374)**	
- Technical Services	3 622 916	94 864	**3 717 780**	3 727 635	**9 855**	
Business Development	10 904 300	(457 216)	**10 447 084**	10 443 268	**(3 816)**	
Public Programmes						
- Exhibitions	3 505 407	(300 525)	**3 204 882**	3 168 615	**(36 267)**	
- Education	4 343 639	(188 302)	**4 155 337**	4 010 523	**(144 814)**	
Goods and services						
Administration						
- Entity Management	58 970 695	(42 761 010)	**16 209 685**	8 472 509	**(7 737 176)**	Note 9
- Public Relations	240 750	8 193	**248 943**	230 628	**(18 315)**	Note 10
- Library	416 500	14 708	**431 208**	412 519	**(18 689)**	
- Technical Services	6 557 917	575 146	**7 133 063**	7 213 473	**80 410**	
Business Development	1 265 000	(175 102)	**1 089 898**	784 460	**(305 438)**	
Public Programmes						
- Exhibitions	50 000	5 521	**55 521**	48 970	**(6 551)**	
- Education	222 000	-	**222 000**	308 862	**86 862**	
Services in Kind - Deemed Rental	-	-	**-**	5 538 987	**5 538 987**	Note 11
Total expenditure	**(101 181 207)**	**43 349 194**	**(57 832 013)**	**(55 010 151)**	**2 821 862**	
	750 000	**61 528**	**811 528**	**815 351**	**3 823**	
Deficit for the year	**750 000**	**61 528**	**811 528**	**815 351**	**3 823**	
Depreciation and amortisation	(750 000)	-	**(750 000)**	268 338	**1 018 338**	
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	**-**	**61 528**	**61 528**	**1 083 689**	**1 022 161**	
Capital Expenditure						
Assets						
Non-Current Assets						
Equipment - other	60 560	-	**60 560**	99 750	**39 190**	
Furniture - Metal	37 430	-	**37 430**	30 356	**(7 074)**	
Computers	134 600	-	**134 600**	414 284	**279 684**	
Intangible assets	22 500	-	**22 500**	8 000	**(14 500)**	
Heritage assets	20 000	-	**20 000**	-	**(20 000)**	
	(275 090)	**-**	**(275 090)**	**(552 390)**	**(277 300)**	
Total Assets	**(275 090)**	**-**	**(275 090)**	**(552 390)**	**(277 300)**	

KWAZULU-NATAL MUSEUM

Annual Financial Statements for the year ended 31 March 2025

Statement of Comparison of Budget and Actual Amounts

REVENUE.

1. **Interest.**
   The positive variance R94 583 or 11% is attributable to change in interest rate.

2. **Journal.**
   Increase of R8 840 or 25% is due to royalties from Sabinet.

3. **Entrance charges: Schools.**
   The negative variance R8 265 or 11% is because schools visits were lesser then anticipated.

4. **Learners Resources Centre.**
   This item overperfomed by R12 141 or 9% due to various institutions of higher learning bookings for e-learning accompanied by Museums marketing campaign.

5. **Museum Shop**.
   This item has underperformed by R22 918 or 43% due to reduced number of visitors resulted in reduced museum shop sales.

6. **Holiday Programme.**
   This item has over performed by R20 638 or 13%. The planetarium was introduced for the first time and proved to be popular.

7. **Other Income.**
   This item under performed by 90%, decrease in revenue generating items resulted in underperformance of this item as it is reliant on other income streams.

8. **Deferred Grants: Income Available**.
   The negative variance of R7.6 million or 59%, delays in project stage 2 approvals which are lengthy processes resulted in underspending of this item.

EXPENDITURE

Compensation of Employees.
Personnel expenditure is still within the ambit of the Mid - Term budget. The Museum budgeted for four (4) positions to be filled in the 2nd quarter, i.e. Chief Education Officer: Outreach, Curator: Mollusca Communications Officer and Exhibitions Officer.
These positions have now been deferred to the 2025/26 (FY). The Museum contracted for six employees, for 6 months. These are four Education Assistants, Marketing Assistant and Health and Safety Assistant.

Goods and Services
Operational expenditure: The significant item during this quarter is Auditor General (AG), this item was budget at R500,000 based on the previous year's audit fees that came to R437,575. The AG had also introduced a review audit for the Museum as opposed to the normal audit process. Main & Repairs - Computer Support this is attributable to licence renew Sage Evolution, Sage VIP, BPM and Caseware. Fuel and Oil also increase due to the number of field trips undertaken and fuel price, Lastly, Sundries was overspent due to legal enquiries by the Council on the amalgamation process.

9. **Administration - Entity Management**.
   The negative variance R7.7 million or 48% is attributable to previous delays experienced at stage 2, during the Amafa public participation process. Currently, the project is in the design and development stage (Stage 3), where the professional team is developing detailed designs for aspects such as the facades, the interior spaces and the restoration of critical heritage elements. The current projected date for site handover to the contractor is 10 July 2025, instead of July 2024. The anticipated practical completion date is 26 November 2029

10. **Administration - Public Relations**.
    The negative variance of R18 315 or 7% is attributable to the savings on the printing of the Annual Report, Annual Performance Plan and Strategic Plan. DSAC requested that institution submit soft copies.

11. **Services in kind deemed rental**
    The amount affects both income and expenditure accounts, yielding zero effect and there is no cash involved

KWAZULU-NATAL MUSEUM

Annual Financial Statements for the year ended 31 March 2025

Accounting Policies

Figures in Rand	2025	2024

1. Presentation of Annual Financial Statements

The annual financial statements have been prepared and are in compliance with the effective Standards of Generally Recognised Accounting Practices (GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board in accordance with Section 55(1)(b) of the Public Finance Management Act, (Act No. 1 of 1999). Assets, liabilities, revenues and expenses have not been offset except where offsetting is required or permitted by a Standard of GRAP. The accounting policies are applied consistent with those used to present the previous year's financial statements, unless explicitly stated. The details of any changes in accounting policies are explained in the relevant policy.

The annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention. They are presented in South African Rand.

The following statements of Generally Recognised Accounting Practice (GRAP) issued by the Accounting Standards Board have been approved but are not yet effective:

GRAP 1 (amended 2022)	No effective date
GRAP 103 (amended)	No effective date
GRAP 105 - 107 (amended)	No effective date
IGRAP 22	1 April 2025
GRAP 104 (amended)	1 April 2025
Improvements to the standards of GRAP (2023)	No effective date

These accounting policies are consistent with the previous period.

1.1 Use of estimates and judgements

In preparing the AFS in conformity with GRAP, management has made the following significant accounting judgments, estimates and assumptions which have the most significant effect on amounts recognised in the AFS and related disclosures. Future actual results could differ from these estimates. Estimates and assumptions are based on historical experience and expectation of future events and are reviewed periodically. The effect of changes in estimates are accounted for on a prospective basis.

Useful lives of property, plant and equipment and intangible assets

At each reporting date, the KwaZulu-Natal Museum assesses whether there is any indication that Museum's expectations about the useful life of an asset have changed since the preceding reporting date. If any such indication exists, Museum revises the expected useful life and/or residual value accordingly. The change is accounted for as a change in an accounting estimate.

1.1 Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 11 - Provisions.

Post-retirement benefits

The present value of the post-retirement obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate. Any changes in these assumptions will impact on the carrying amount of post-retirement obligations.

1.2 Inventories

Inventories are valued at the lower of cost or net realisable value. Inventory comprises museum shop stock, consumable stationery. The cost of inventories comprises all costs of purchase, conversion and other costs incurred in bringing the inventories to their present location and condition, and is determined using the first-in, first-out method. Obsolete, redundant and slow moving inventories are identified on a regular basis and are written down to their estimated net realisable values.

KWAZULU-NATAL MUSEUM

Annual Financial Statements for the year ended 31 March 2025

Accounting Policies

1.3 Property Plant and Equipment

Property plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses. The depreciation rates are in line with the KwaZulu-Natal Museum's Fixed Asset Policy. Depreciation is charged so as to write off the cost or valuation of assets over their estimated useful lives, using the straight line method on the following basis:.
The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the entity; and
- the cost of the item can be measured reliably. Property, plant and equipment is initially measured at cost.

Item	Depreciation method	Average useful life
Furniture wood and metal	Straight-line	16,6%
Motor vehicles	Straight-line	20%
Equipment - other	Straight-line	16,6% to 25%
Computer equipment	Straight-line	33,3%
Scientific equipment	Straight-line	20%

The useful life of assets is reassessed on an annual basis and any change in estimate is taken into account in the determination of remaining depreciation and amortisation charges.

Subsequent measurement
Subsequent expenditure relating to an item of property, plant and equipment is capitalised when it is probable that future economic benefits from the use of the asset will be increased. All other subsequent expenditure is recognised as an expense in the period in which it is incurred.

Derecognition
The carrying amount of an item of property, plant and equipment shall be derecognised:
(a) on disposal (including disposal through a non-exchange transaction); or
(b) when no future economic benefits or service potential are expected from its use or disposal.

1.4 Impairment

Non-cash generating assets
Assets are held by the Museum with the objective of using them for service delivery purposes, rather than for commercial return. The Museum assesses at each reporting date whether there is any indication that a non-cash generating asset has been impaired. If any indication exists, the Museum estimates the recoverable amount of the asset.

Non-financial assets
The carrying amount of KwaZulu-Natal Museum assets, other than inventories, are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated.

The recoverable amount of an asset is the greater of its value in use and its fair value less costs to sell. For the purpose of impairment testing, the condition of the asset is evaluated to ascertain its value in use. Where the asset is damaged beyond repair, the fair value of the asset is its scrap value.

An impairment loss is recognised if the carrying amount of the asset exceeds its recoverable amount. Impairment losses are recognised in profit or loss.

Reversals of impairment
An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the assets carrying amount does not exceed the carrying amount that would have been determined net of depreciation or amortisation, if no impairment loss has been recognised.

KWAZULU-NATAL MUSEUM

Annual Financial Statements for the year ended 31 March 2025

Accounting Policies

1.5 Intangible assets

Intangible assets are shown at cost less accumulated amortisation and impairment losses. The useful life of intangible assets is reassessed on an annual basis and any change in estimate is taken into account in the determination of remaining amortisation charges. The amortisation is calculated on a straight line method to write-off intangible assets over their estimated useful life as follows:-

Item	Depreciation method	Average useful life
Computer software - bought	Straight-line	33,3%

Intangible assets are derecognised:
- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of intangible assets is included in surplus or deficit when the asset is derecognised.

1.6 Heritage assets

Recognition

The Museum recognises a heritage asset as an asset if it is probable that future economic benefits or service potential associated with the asset will flow to the entity and where cost or fair value of the asset can be reliably measured.

The Museum will assess the degree of certainty attached to the flow of future service potential or economic benefits:

(a) If the entity holds an asset that might be regarded as a heritage asset but which, on initial recognition, does not meet the recognition criteria of heritage assets because of the need to analyse the proposed collection items to determine if they conform to the set collection criteria through evaluation and research.

(b) For recognition of heritage assets, the asset needs to be controlled by the Museum as a result of past events. Such events may include: Purchase, donation, bequests, loan or transfer.

(c) Particularly within the Natural History Collection, material is often retrieved in a fragmentary state – finding a completely articulated specimen is the exception rather than the rule. A great deal of knowledge is thus required to identify and systematise the collections.

(d) The research required to identify, analyse and classify heritage items is often a collaborative effort between local and international experts that span several months, even years. These items cannot be recognised in the financial statements, but will be recorded and controlled in the register. Relevant and useful information about them shall be disclosed in the notes to the financial statements.

Initial measurement

The value of assets has been determined using either cost or fair value. Values have been assigned to the heritage assets, which may appreciate in value, and which values are to be reviewed from time to time. Wherever possible, the appraisers have adopted the discipline of ‘Open Market’ principles in determining value, however values derived are largely determined by the skill and experience applied by the appraiser at the date of valuation.

KWAZULU-NATAL MUSEUM

Annual Financial Statements for the year ended 31 March 2025

Accounting Policies

1.6 Heritage assets (continued)

Directive 7: Use of Deemed Cost for Heritage Assets Upon Initial Recognition and Adoption of a Standard

The following terms are used in this Directive with the meanings specified:

(a) **Acquisition cost** : When an entity initially recognises assets such as items of property, plant and equipment, investment properties, intangible assets and heritage assets using the Standards of GRAP, it measures those assets using either cost (if the asset is acquired in an exchange transaction) or at fair value (if the asset is acquired in a non-exchange transaction). This cost or fair value on initial acquisition of an asset is the acquisition cost.

(b) **Deemed cost** : Deemed cost is a surrogate value for the cost or fair value of an asset at its initial acquisition, and is determined by reference to the fair value of the asset at the date of adopting the Standards of GRAP measurement date).

(c) **Measurement date (for purposes of this Directive 7)** : Measurement date is the date that an entity adopts the Standards of GRAP and is the beginning of the earliest period for which an entity presents full comparative information, in its first financial statements prepared using Standards of GRAP.

For the purposes of this Directive, the measurement of assets at fair value on the adoption of the Standards of GRAP, does not constitute:

(a) a revaluation in accordance with the Standards of GRAP on Property, Plant and Equipment, Intangible Assets or Heritage Assets; or

(b) the application of the fair value model in the Standard of GRAP on Investment Property, paragraph A4, which states that subsequent depreciation, if applicable, is based on that deemed cost, and starts from the measurement date.

Initial entries using deemed cost

The Museum initially measured heritage assets using the deemed cost approach. The Heritage Asset Valuation Reserve was created on initial measurement of the heritage assets at deemed cost and is non-distributable.

Heritage assets shall not be depreciated but the Museum shall assess at each reporting date whether there is an indication that it may be impaired. If any such indication exists, the entity shall estimate the recoverable amount or the recoverable service amount of the heritage asset.

Valuation of Heritage Assets

The existence of published price quotations in an active market is the best evidence of the fair value, such as the quoted price from recent auctions published in local newspapers; however if the fair value cannot readily be ascertained by reference to quoted prices in an active and liquid market; the fair value of a heritage asset can be determined from market-based evidence arrived at by appraisal. An appraisal of the value of the asset is normally undertaken by a member of the valuation profession, who holds a recognised and relevant professional qualification. The fair value will be ascertained by reference to quoted prices in an active and liquid market. (GRAP 103.46). The valuation of heritage assets was performed by a member of the valuation profession.

(a) **Valuation Techniques**
Where the fair value of an asset cannot be determined, and where no evidence is available to determine the market value in an active market of a heritage asset; a valuation technique may be used to determine its fair value. Valuation techniques include using recent arm's length market transactions between knowledgeable, willing parties, if available, and reference to the current fair value of other heritage assets that have substantially similar characteristics in similar circumstances and locations, adjusted for any specific differences in circumstances. If there is a valuation technique commonly used by market participants to price such an asset, and that technique has been demonstrated to provide reliable estimates of prices obtained in actual market transactions, the entity may use that technique in determining the fair value (GRAP 103.47).

(b) **Inability to Value**

Where no value can be placed on an item, it will not be recognised, but information should be disclosed about such items and the reason why such items cannot be valued (GRAP 103.17). Where the Museum holds an asset that might be regarded as a heritage asset but which, on initial recognition, does not meet the recognition criteria of heritage assets because it cannot be reliably measured, relevant and useful information about it shall be disclosed in the notes to the financial statements. These items are controlled in the asset register.

KWAZULU-NATAL MUSEUM

Annual Financial Statements for the year ended 31 March 2025

Accounting Policies

1.6 Heritage assets (continued)

(c) Valuing an Entire Collection

In determining the fair value of a collection, the Museum has considered where appropriate, whether the entire collection has a higher value than the sum of the values of the individual items making up that collection. Under such circumstances, the carrying value of the entire collection may need to be reassessed, when a group of individual heritage assets constitutes a collection. If items are removed from the collection, the value of the collection may also need to be reassessed (GRAP 103.45).

Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

Heritage asset

classification

A class of heritage assets is a grouping of heritage assets of a similar nature or function in the Museums operations, that is shown as a single item for the purpose of disclosure in the financial statements.The Museum has recognised the following classes of heritage assets:

- Natural History
- Cultural History
- Library Material

Object collections in the Cultural History Collection consist of tangible artefacts that reflect the cultural and artistic knowledge, expressions, and behaviour of their makers and users, and comprise archaeological, historical and contemporary cultural artefacts and artworks. The Library Collections consists of both published and unpublished material, as well as research material.

Heritage assets on loan to other institutions.
The financial statements shall also disclose information on heritage assets that are borrowed from, or on loan to other entities.

Impairments

At each reporting date, the entity assesses whether there is an indication that the heritage assets may be impaired. If any such indication exists, the entity shall estimate the recoverable amount or the recoverable service amount of the heritage asset.

Transfers

Transfers from heritage assets are made when, and only when, the particular asset no longer meets the definition of a heritage asset. Transfers to heritage assets are made when, and only when, the particular asset meets the definition of a heritage asset.

De-recognition

The carrying amount of a heritage asset is de-recognised:
- on disposal, or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the de-recognition of a heritage asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the heritage asset is de-recognised.

KWAZULU-NATAL MUSEUM
Annual Financial Statements for the year ended 31 March 2025

Accounting Policies

1.7 Assets not reflected

The following assets are not reflected in the Statement of Financial Position:

Land and buildings

The land and buildings are made available to the KwaZulu-Natal Museum under section 9 of the Cultural Institutions Act. The land and buildings are owned by the Department of Public Works and Infrastructure and are leased to the KwaZulu-Museum at deemed consideration. It is the policy of the KwaZulu-Natal Museum to include the fair value of the rental benefit in the services in-kind item on the face of the Statement of Financial Performance.

1.8 Financial instruments

Initial recognition and measurements
Financial instruments are recognised when the KwaZulu-Natal Museum becomes a party to the contractual provisions of the relevant instrument, and are initially measured at cost. Subsequent to initial recognition, these instruments are measured as set out below:

Cash and cash equivalents
Cash and cash equivalents are stated at amortised cost. Cash and cash equivalents comprise cash at the bank and deposits held on call with banks.

Trade and other payables
Trade and other payables are stated at cost.

Trade and other receivables
Trade and other receivables are stated at amortised cost less provision for doubtful debts. Receivables are written off when considered irrecoverable.

1.9 Tax Exemption

The KwaZulu-Natal Museum is exempt from income tax because it is a Section 3A Public Entity. The KwaZulu-Natal Museum is also exempt from Value Added Tax.

1.10 Leases

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

1.11 Employee benefits

Short-term employee benefits

The cost of short term employee benefits is recognised in the period in which the service is rendered and is not discounted.

Provision for employee benefits

Provision for employee entitlement to annual leave represents the present obligation that the KwaZulu-Natal Museum has to as a result of employees' services provided to the reporting date. The provision has been calculated at undiscounted amounts based on salary rates effective on the reporting date.

KWAZULU-NATAL MUSEUM

Annual Financial Statements for the year ended 31 March 2025

Accounting Policies

Defined benefit plans

For defined benefit plans the cost of providing the benefits is determined using the projected credit method.

Actuarial valuations are conducted every 3 years and reviewed on an annual basis by independent actuaries separately for each plan.

Consideration is given to any event that could impact the funds up to end of the reporting period where the interim valuation is performed at an earlier date.

Past service costs are recognised immediately to the extent that the benefits are already vested, and are otherwise amortised on a straight-line basis over the average period until the amended benefits become vested.

To the extent that, at the beginning of the financial period, any cumulative unrecognised actuarial gain or loss exceeds ten percent of the greater of the present value of the projected benefit obligation and the fair value of the plan assets (the corridor), that portion is recognised in surplus or deficit over the expected average remaining service lives of participating employees. Actuarial gains or losses within the corridor are not recognised.

Gains or losses on the curtailment or settlement of a defined benefit plan is recognised when the entity is demonstrably committed to curtailment or settlement.

When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value. In all other respects, the asset is treated in the same way as plan assets. In surplus or deficit, the expense relating to a defined benefit plan is presented as the net of the amount recognised for a reimbursement.

The amount recognised in the statement of financial position represents the present value of the defined benefit obligation as adjusted for unrecognised actuarial gains and losses and unrecognised past service costs and reduces by the fair value of plan assets.

Any asset is limited to unrecognised actuarial losses and past service costs, plus the present value of available refunds and reduction in future contributions to the plan.

1.12 Publications

Expenses related to publications are written off in the year in which they are incurred.

1.13 Commitments

Items are classified as commitments when the council has committed itself to future transactions that will normally result in the outflow of resources. Commitments are not recognised in the statement of financial position as a liability, but are included in the disclosure notes in the following cases:

1.13.1 capital commitments approved and contracted for; and

1.13.2 where the capital expenditure has been approved and the contract approved, this would include commitments that may not be recognised as asset in terms of GRAP however only incidental to the capital commitment.

1.13.3 operational commitments are related to the lease commitment which are required by GRAP 13.

1.14 Revenue from exchange transactions

Revenue from exchange transactions refers to revenue that accrued to the entity directly in return for services rendered and goods sold, the value of which approximates the consideration received or receivable. The full amount of the revenue is recognised and any impairment losses are subsequently recognised.

Interest Income

Interest income is recognised on a time proportion basis, taking into account the principal outstanding and the effective rate over the period to maturity, when it is probable that such income will accrue to KwaZulu-Natal Museum.

Other Income

Other income is recognised when it is probable that the future economic benefits will flow to KwaZulu-Natal Museum and it can be measured reliably.

KWAZULU-NATAL MUSEUM
Annual Financial Statements for the year ended 31 March 2025

Accounting Policies

Rendering of goods and services

Revenue from the sale of goods is recognised when all the following conditions have been satisfied:

- The entity has transferred to the purchaser the significant risks and rewards of ownership of the goods;

- The entity retains neither continuing managerial involvement to the degree usually associated with ownership and effective control over the goods sold;

- The amount of revenue can be measured reliably;

- It is probable that the economic benefits or service potential associated with the transaction will flow to the entity; and

- The cost incurred, or to be incurred in respect of the transaction, can be measured reliably.

1.15 Revenue from non-exchange transactions

Revenue from non-exchange transactions arises when an entity receives value from another entity without directly giving approximately equal value in exchange. An asset acquired through a non-exchange transaction shall initially be measured at its fair value as at the date of acquisition. This revenue will be measured at the amount of increase in net assets recognised by the entity.

An inflow of resources from a non-exchange transaction recognised as an asset shall be recognised as a revenue, except to the extent that a liability is recognised for the same flow. As an entity satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it will reduce the carrying amount of the liability recognised as an amount equal to that reduction.

Revenue from non-exchange transactions consist of government grants, conditional government grants, public donations, sponsorships and service in kind income and are measured at fair value.

Government grants without any conditions attached and donations received, or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset and there is not a corresponding liability in respect of related conditions. Where donations are received in the form of property, plant and equipment, they are recognised when the risks or rewards of ownership have transferred to the Museum.

Revenue from sponsorships and conditional government grants is recognised when all conditions associated with the contribution have been met or, where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment qualifies for recognition and first becomes available for use by the entity. Where the Museum has not met the related conditions that would entitle it to the revenue, a liability is recognised.

Services in-kind

The Museum recognises services in-kind that are significant to its operations and/or service delivery objectives as assets and recognise the related revenue when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

Where services in-kind are not significant to the entity’s operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the entity disclose the nature and type of services in-kind received during the reporting period.

1.16 Comparative figures

Comparative figures have been adjusted to conform to changes in presentation and classification, where necessary.

1.17 Irregular expenditure

Irregular expenditure as defined in section 1 of the PFMA is expenditure other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation, including -

1.17.1 this Act; or
1.17.2 the State Tender Board Act, 1968 (Act No. 86 of 1968), or any regulations made in terms of the Act; or
1.17.3 any provincial legislation providing for procurement procedures in that provincial government.

KWAZULU-NATAL MUSEUM

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Accounting Policies

National Treasury practice note no. 4 of 2008/2009 which was issued in terms of sections 76(1) to 76(4) of the PFMA requires the following (effective from 1 April 2008):

Irregular expenditure that was incurred and identified during the current financial year and for which condonement is being awaited at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

1.18 Related parties

Related party transaction is a transfer of resources or obligations between the related parties, regardless of whether a price is charged. Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions or if the related party entity and another entity are subject to common control. The disclosure note details the related party transactions.

1.19 Events after reporting date

Events after reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorised for issue. Two types of events can be identified:
- those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and
- those that are indicative of conditions that arose after the reporting date (non-adjusting events after the reporting date).

The Museum will adjust the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

The Museum will disclose the nature of the event and an estimate of its financial effect or a statement that such estimate cannot be made in respect of all material non-adjusting events, where non-disclosure could influence the economic decisions of users taken on the basis of the financial statements.

KWAZULU-NATAL MUSEUM

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Notes to the Annual Financial Statements

Figures in Rand	2025	2024

2. Property, plant and equipment

	2025			2024		
	Cost	Accumulated depreciation and accumulated impairment	Carrying value	Cost	Accumulated depreciation and accumulated impairment	Carrying value
Furniture: Wood & Metal	2 212 476	(1 808 372)	404 104	2 182 120	(1 805 042)	377 078
Motor vehicles	1 993 017	(918 061)	1 074 956	1 993 017	(1 309 661)	683 356
Equipment - other	4 866 617	(3 801 192)	1 065 425	4 792 526	(3 773 838)	1 018 688
Computer equipment	3 695 757	(2 656 528)	1 039 229	3 316 974	(2 704 110)	612 864
Scientific equipment	1 299 959	(774 222)	525 737	1 299 959	(743 479)	556 480
Total	**14 067 826**	**(9 958 375)**	**4 109 451**	**13 584 596**	**(10 336 130)**	**3 248 466**

Reconciliation of property, plant and equipment - 2025

	Opening balance	Additions	Disposals	Changes in accounting estimates	Depreciation	Total
Furniture: Wood & Metal	377 078	30 356	-	25 648	(67 533)	404 104
Motor vehicles	683 356	-	-	513 801	(122 201)	1 074 956
Equipment - other	1 018 688	99 750	-	255 875	(308 888)	1 065 425
Computer equipment	612 864	399 112	(1 616)	343 346	(314 477)	1 039 229
Scientific equipment	556 480	-	-	56 379	(87 122)	525 737
	3 248 466	**529 218**	**(1 616)**	**1 233 604**	**(900 221)**	**4 109 451**

KWAZULU-NATAL MUSEUM

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2. Property, plant and equipment (continued)

	Opening balance	Additions	Disposals	Changes in accounting estimates	Depreciation	Total
Furniture: Wood & Metal	410 684	15 771	-	25 648	(75 025)	377 078
Motor vehicles	619 339	-	-	290 720	(226 703)	683 356
Equipment - other	972 734	66 189	(730)	339 736	(359 241)	1 018 688
Computer equipment	692 194	136 188	(879)	170 403	(385 042)	612 864
Scientific equipment	427 070	-	-	230 121	(100 711)	556 480
	3 122 021	**218 148**	**(1 609)**	**1 056 628**	**(1 146 722)**	**3 248 466**

Pledged as security

No restrictions on title for property, plant and equipment have been pledged as securities for liabilities.

Expenditure incurred to repair and maintain property, plant and equipment

Expenditure incurred to repair and maintain property, plant and equipment included in Statement of Financial Performance

Repairs and maintenance	264 845	496 863

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3. Intangible assets

	2025			2024		
	Cost	Accumulated amortisation and accumulated impairment	Carrying value	Cost	Accumulated amortisation and accumulated impairment	Carrying value
Computer software	1 401 627	(1 215 073)	186 554	1 393 627	(1 150 025)	243 602

Reconciliation of intangible assets - 2025

	Opening balance	Additions	Disposals	Changes in accounting estimates	Amortisation	Total
Computer software	243 602	8 000	-	114 622	(179 670)	186 554

Reconciliation of intangible assets - 2024

	Opening balance	Disposals	Changes in accounting estimates	Amortisation	Total
Computer software	429 053	-	15 972	(201 423)	243 602

Pledged as security

No restrictions on title for intangible assets have been pledged as securities for liabilities.

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4. Heritage assets

	2025			2024		
	Cost / Valuation	Accumulated impairment losses	Carrying value	Cost / Valuation	Accumulated impairment losses	Carrying value
Natural History	5 077 315	-	5 077 315	5 077 315	-	5 077 315
Cultural History	43 441 625	-	43 441 625	43 441 625	-	43 441 625
Library	4 990 905	-	4 990 905	4 990 905	-	4 990 905
Total	**53 509 845**	**-**	**53 509 845**	**53 509 845**	**-**	**53 509 845**

Reconciliation of heritage assets 2025

	Opening balance	Additions	Total
Natural History	5 077 315	-	5 077 315
Cultural History	43 441 625	-	43 441 625
Library	4 990 905	-	4 990 905
	53 509 845	**-**	**53 509 845**

Reconciliation of heritage assets 2024

	Opening balance	Total
Natural History	5 077 315	5 077 315
Cultural History	43 441 625	43 441 625
Library	4 990 905	4 990 905
	53 509 845	**53 509 845**

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4. Heritage assets (continued)

Heritage assets

Additions

For recognition of heritage assets, the asset needs to be controlled by the Museum as a result of past events. Such events may include: Purchase, donation, bequests, loan or transfer. Additions disclosed in respect of the 2022/23 financial period, include only those items purchased.

Loans

Valid and duly authorised Loan Agreements have been concluded with all entities in accordance with the Museum's Heritage Asset Management Policy.

Collections

In determining the fair value of a collection, the entity considered whether the entire collection has a higher value than the sum of the values of the individual items making up that collection. For the purpose of valuation and disclosure, the following classes of heritage assets are recorded and, where appropriate, valued as a group or at box level:

Cultural History
- 45,621 research collection catalogued items.

Natural History
- 6,848 research collection catalogued items.

Library
- 16,505 research collection catalogued items.

Inability to Determine Service Potential

The Museum has assessed the degree of certainty attached to the flow of future service potential or economic benefits. The service potential of collected items are undetermined until they are subjected to evaluation and research to determine if they conform to the set collection criteria. These items cannot be recognised in the financial statements, but will be recorded and controlled in the register. These items have been verified, but research is still being undertaken to determine what they are, and if the objects meet the recognition criteria of heritage assets.
- Unassembled or fragmented artefacts: these items cannot be recognised in the financial statements, but are recorded and controlled in the register.

Assets Not Valued and not Affecting the Annual Financial Statements

- Natural History: this collection comprises of a diverse collection of material including Marine Biology, Invertebrates and Terrestrial Vertebrates, Palaeontology, Rocks and Minerals, and Fossils. The collection is primarily of research significance. While the majority of the collection has been assessed as having no commercial value; all specimens have been physically verified.
- Items on exhibition: these items are largely replicas and are used for exhibition and education purposes. These items are expensed.

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5. Retirement benefit obligations

Post retirement and Defined benefit plan

The KwaZulu-Natal Museum is a member of the Museums Pension Fund. This is an independent fund managed by a Board of Trustees. The Fund is a defined benefit fund. With effect from 1 April 2003 a defined contribution category has been implemented for all new employees joining the Fund after this date. The Fund provides benefits when members retire, and also when they resign or die before retirement. The disability Income Security Plan provides income replacement in the case of disablement and the Group Life Scheme provides benefits in the event of death. Employees of the KwaZulu-Natal Museum contribute to the Museums Pension Fund. As at 31 March, the following members of staff contributed to the Museums Pension Fund:

	No. of Employees	Employees Contribution	Employer Contribution
Defined Benefit plan	3	7,5%	20%
Defined Contribution plan	53	7,5%	15%

The funding level used to calculate the liability per employer was according to the 31 March 2024 valuation results. This evaluation done every 3 years. the next valuation will be done in 2027. The actuary of the Museums Pension Fund calculated the actuarial reserves per participating institution as at 31 March 2024. According to the 31 March 2024 valuation report the fund was 100% funded. The KwaZulu-Natal Museum's updated liability as at 31 March 2025 is NIL.

The contribution to the pension fund R3,106,384 (2023/24: R3,094,438) is included in the employee related costs.

6. Inventories

	2025	2024
Stationery: stock on hand	3 783	3 405
Museum visitors shop: stock for resale	5 098	7 333
	8 881	**10 738**

Inventory pledged as security

As at year end, no inventory was pledged as security for liabilities.

7. Trade and other receivables

	2025	2024
Trade receivables	609 869	505 531
Sundry debtors	258 903	926 571
Prepaid expenses	459 770	79 688
	1 328 542	**1 511 790**

8. Cash and cash equivalents

Cash and cash equivalents consist of:

	2025	2024
Cash on hand	569	1 180
FNB - Cheque account	1 165 749	13 934 368
FNB - Call account	14 685 462	3 203 298
FNB - 32 days notice account	1 912 567	2 708 342
SARB - infrastructure	322 899 478	298 239 160
	340 663 825	**318 086 348**

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9. Accumulated surplus

Reconciliation of accumulated surplus - 2025

	Opening balance	Receipts	Utilised	Closing balance
Natural Science Department	44 145	32 979	(36 080)	41 044
Archaeology Research	333 722	-	-	333 722
Exhibitions Department	34 324	2 595	-	36 919
G Laue Research	28 000	-	(8 720)	19 280
D Tlhoaele	16 312	-	-	16 312
Whitelaw Research	55 395	-	-	55 395
Restoration, repairs and maintenance	257 257	-	(35 529)	221 728
Security project- Library	64 315	-	-	64 315
Lyn Wadley: Sibudu Project	23 254	-	-	23 254
Facilities Management	7 983	-	-	7 983
JM Wintjes - Research	5 000	10 000	-	15 000
	869 707	**45 574**	**(80 329)**	**834 952**

	Amount
Total accumulated surplus	3 543 051
Deduct: Non-repayable funding: funds available	(834 952)
Accumulated surplus: from operations	**2 708 099**

Reconciliation of accumulated surplus - 2024

	Amount
Total accumulated surplus	2 459 362
Deduct: Non-repayable funding: funds available	(869 707)
Accumulated surplus: from operations	**1 589 655**

10. Deferred grants and project funding

Grant/Project	Opening balance 1 April 2024	Receipts	Utilised	Closing balance 31 March 2025
Research grant: K Williams (NRF)	-	118 977	(118 977)	-
Research Grant NRF: Dr Nxele	-	44 403	(44 403)	-
Research Grant: Dr G Blundell (NRF)	36	-	-	36
DSAC: Capital Works: New Museum Project	313 271 489	25 117 828	(4 287 615)	334 101 702
DSAC: Water Piping Project	906 124	-	-	906 124
DSAC: Museum Facilities Management Project	4 018 559	824 977	(268 780)	4 574 756
National Lotteries Board: Freedom Exhibition	2 685	-	-	2 685
National Research Foundation	1 803	-	-	1 803
DIPo-DIP	-	849 649	(337 654)	511 995
CATHSSETA	55 311	348 000	(340 000)	63 311
SEEMAP	1 000	14 300	-	15 300
Human Science Research	109 227	-	(53 639)	55 588
Human Science - ARM Research	115 000	143 945	(110 000)	148 945
	318 481 234	**27 462 079**	**(5 561 068)**	**340 382 245**

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10. Deferred grants and project funding (continued)

Grant to finance Dr Williams' scientific research
costs Grant to finance Dr Nxele's scientific research
costs Grant to finance Dr Blundell's scientific
research costs
Grant for capital works: provision of security and upgrade of the New museum Site
Grant for capital works: upgrading of the water reticulation system and installation of new pipes in the Museum
Grant for repairs and maintenance of the Museum building - Facilities Management
Funding provided to host the Freedom Exhibitions
Funding provided to host the National Science
Week
Funding provided to improve the Natural History Collection management
CATHSSETA Funding
Funding provided to improve the Human Science Collection management Funding provided to improve the Human Science Collection management Human Science Research

11. Short term employee benefit obligations

Reconciliation of accumulated leave liability- 2025

	Opening Balance	Reduction	Total
Leave provision	2 342 460	(469)	2 341 991

Reconciliation of accumulated leave liability- 2024

	Opening Balance	Additions	Total
Leave provision	2 258 539	83 921	2 342 460

This provision is for the estimation of the value of the leave pay that would become payable at the termination date of any employment contract. The event of the full provision being fully payable at any one time is unlikely.

12. Trade and other payables

	2025	2024
Trade payables	83 263	79 468
Sundry creditors	239 493	31 210
	322 756	**110 678**

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13. Revenue

Sale of goods and rendering of services	820 004	643 477
Other income	94 268	1 014 816
Interest income - investment	965 758	1 322 035
Government grants & subsidies	48 401 601	47 933 963
Gains on disposal of assets	4 884	-
Services-In kind: rental	5 538 987	5 538 987
	55 825 502	**56 453 278**

Sale of goods and rendering of services

Entrance charges: general	157 715	178 837
Entrance charges: schools	69 929	63 641
Holiday programme income	176 864	117 196
Hall Bookings	199 155	114 210
Journals	43 930	56 882
Learners resource centre	141 865	72 110
Museum shop sales	30 545	40 601
	820 003	**643 477**

Revenue arising from non-exchange transactions

Transfers and subsidies

Donations received	3 377	2 991
Funding: DSAC	35 487 000	35 261 000
Funding: DSAC - municipal charges	7 007 000	5 734 000
Funding: DSAC - parking	431 000	412 000
Non-repayable funding: revenue	45 574	124 703
Project funding: capital receipts	36 286	9 183
Project funding: income available	5 391 364	6 390 086
	48 401 601	**47 933 963**

14. Employee related costs

Basic	25 082 722	24 868 949
Bonus	1 706 290	1 679 605
Medical aid - company contributions	1 366 080	1 360 044
UIF	130 168	130 470
WCA	43 372	54 524
Leave pay provision charge	138 469	146 389
Funeral benefit	17 509	17 633
Pension	3 106 384	3 094 439
Housing benefits and allowances	595 582	541 018
	32 186 576	**31 893 071**

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15. General expenses

Accommodation	245 853	150 662
Advertising	238 252	210 392
Assets expensed	-	499
Audit committee fees	47 326	109 346
Audit fees: External	580 963	437 575
Audit fees: Internal	46 063	395 179
Bank charges	35 595	33 498
Chemicals and consumables	20 723	41 692
Cleaning	99 488	126 147
Council fees	555 588	757 958
Education programme functions	312 522	190 938
Entertainment	4 732	17 417
Equipment Storage	43 562	44 445
Fuel and oil	221 413	253 292
Grant expenditure	5 471 692	6 543 673
Insurance	354 020	333 230
LAN expense	147 126	136 291
Municipal charges	6 334 484	6 153 814
New displays expenses	35 974	43 145
Operating lease expenses	96 347	53 902
Parking	248 413	287 807
Printing and stationery	191 453	173 277
Purchases	25 275	40 263
Repairs and maintenance	619 408	988 096
Security	34 765	62 707
Services-In-Kind: Deemed rental	5 538 987	5 538 987
Staff training	211 548	317 068
Subscriptions and membership fees	490 730	537 187
Sundry expenses	231 880	105 867
Telephone and fax	136 257	117 755
Tools	-	5 557
Transport: other	72 749	26 143
Uniforms	130 387	81 057
	22 823 575	**24 314 866**

16. Cash generated from operations

Surplus (deficit)	1 083 689	(31 814)
Adjustments for:		
Depreciation and amortisation	(268 338)	275 546
(Loss) gain on sale of assets and liabilities	(4 884)	1 609
Movement in leave provision	(469)	83 921
Changes in working capital:		
Inventories	1 857	(1 614)
Trade and other receivables	183 240	387 010
Trade and other payables	212 079	(310 583)
	1 207 174	**404 075**

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17. Financial instruments

Overview

The KwaZulu-Natal Museum has exposure to the following risks from its use of financial instruments:
- Credit risk
- Liquidity risk
- Market risk
- Interest rate risk

This note presents information about the KwaZulu-Natal Museum's exposure to each of the above risks, the KwaZulu-Natal Museum's objectives, policies and processes for measuring and managing risk.In terms of Treasury Regulation 27.2.1, issued in terms of PFMA, the accounting authority (Council) must ensure that a risk assessment is conducted regularly to identify emerging risks in the entity. The Council established the Audit and Risk Committee which is responsible for developing and monitoring the KwaZulu-Natal Museum's risk management policies.

The Audit and Risk Committee oversees how management monitors compliance with the KwaZulu-Natal Museum's risk management policies and procedures and reviews the adequacy of the risk management framework in relation to the risks faced by the KwaZulu-Natal Museum. The Audit and Risk Committee is assisted in its oversight role at operational level by the Internal Audit. The Internal Audit undertakes reviews of risk management control procedures, the results of which are reported to the Audit and Risk Committee.

Credit risk

Credit risk is the risk of financial loss to the KwaZulu-Natal Museum if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises principally from KwaZulu-Natal Museum's receivables from customers.

Trade and other receivables

The KwaZulu-Natal Museum's exposure to credit risk is influenced mainly by the individual characteristics of each customer. The composition of the KwaZulu-Natal Museum's customer base, including the default of the industry and country in which the customers operate, has less of an influence on credit risk.

The other receivables largely comprise prepaid expenses, outstanding NRF research grants as well as royalties receivable.

The KwaZulu-Natal Museum policy is to monitor its exposure to credit risk on a monthly basis. At year end, the maximum exposure to credit risk is represented by the carrying amount of each financial asset.

The credit risk is mitigated through management's assessment of the credit quality of the debtors, taking into account their financial position, payment history and their track record.

Investments

The KwaZulu-Natal Museum limits its exposure to credit risk by investing only in high liquid investments that are held only at the approved banking institution with maturities of three months or less and that are subject to insignificant interest rate risk.

Liquidity risk

Liquidity risk is the risk that the KwaZulu-Natal Museum will not be able to meet its financial obligations as they fall due. The KwaZulu-Natal Museum's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the KwaZulu-Natal Museum's reputation.

It is the policy of the KwaZulu-Natal Museum, in line with the National Department of Sport, Arts and Culture not to borrow monies. The KwaZulu-Natal Museum maintain a business credit card which it uses for air travel arrangements and foreign currency transactions.

The KwaZulu Natal-Museum manages its liquidity risk by monitoring its cash flow requirements and optimises its cash return on investments.

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17. Financial instruments (continued)

Categories of financial instruments

2025

Financial assets

	At amortised cost
Trade and other receivables excluding prepayments (Note 7)	868 772
Cash and cash equivalents (Note 8)	340 663 825
	341 532 597

Financial liabilities

	At amortised cost	12 Months (Maturity)	Over 12 Months (Maturity)
Trade and other payables (Note 12)	83 264	83 264	-

2024

Financial assets

	At amortised cost
Trade and other receivables (Note 7)	1 432 102
Cash and cash equivalents (Note 8)	318 086 348
	319 518 450

Financial liabilities

	At amortised cost	12 Months (Maturity)	Over 12 Months (Maturity)
Trade and other payables (Note 12)	79 470	79 470	-

Market risk

Market risk is the risk that changes in the market prices, such as the interest rates will affect the KwaZulu-Natal Museum's income. The objective of market risk management is to manage and control market risk exposure within acceptable parameters, while optimizing return.

Currency risk

Currency risk is the risk that arises from the exposure of foreign currency transactions and the fluctuations in the forex market. The KwaZulu-Natal Museum is exposed to this risk primarily for library subscription renewals.

Interest rate risk

Interest rate risk is the risk that arises from exposure to credit facilities. The KwaZulu-Natal Museum maintain a business credit card facility which it uses for air travel arrangements and foreign currency transactions. The payment plan is through debit order against the current account thus limiting exposure to interest charges.

The KwaZulu-Natal Museum is not locked into long term interest rates because the cash and cash equivalents consists of short term investments held at registered banks and the SARB and attract interest at rates linked directly to the prime overdraft rate. The Interest rate exposure is therefore low on the KwaZulu Natal Museum's bank accounts.

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Fair values

The fair values of financial assets and liabilities are the same as the carrying values reflected in the statement of financial position.

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18. Commitments		
Authorised capital expenditure		
UPGRADING AND CONVERSION OF THE OLD ST ANNE'S HOSPITAL BUILDING TO THE NEW KWAZULU-NATAL MUSUEM PROJECT		
• Project Management Services	3 197 590	3 948 234
• Professional Consultancy Services - Principal Agent	20 173 942	18 335 232
	23 371 532	**22 283 466**
Maintenance of KwaZulu-Natal Museum (Facilities Management)		
• Facilities management services	640 320	640 320
Total capital commitments		
New Museum Project	23 371 532	22 283 466
Facilities management contract	640 320	640 320
	24 011 852	**22 923 786**
Total commitments		
Total commitments		
Authorised capital expenditure	24 011 852	22 923 786

The New Museum project entails upgrading and altering the Old St Anne's Hospital building to make it conducive for the relocation of the KwaZulu-Natal Museum to the property. This entails the construction of purpose-built museum facilities such as exhibition/ display areas, collections storage facilities, education/ lecture facilities and other support facilities. Adequate parking with landscaping will be provided within the rest of the site.

The purpose of the project is to construct a purpose-built natural and cultural history museum to fully relocate the existing KwaZulu-Natal Museum and thus address the problem of limited space and parking.

At the reporting date, the KwaZulu-Natal Museum had a commitment outstanding in respect of the professional consultancy services - principal agent, the contract commenced on 05 March 2020. The contract has a term that extends until the conclusion of the project and the total value of R28,402,993.

LEASE COMMITMENTS: OPERATING LEASES

At the reporting date, the KwaZulu-Natal Museum had commitments outstanding under a non-cancellable operating lease, which fall due as follows.

	2025	2024
Minimum lease payments due		
- within one year	85 560	98 041
- in second to fifth year	57 040	142 600
	142 600	**240 641**

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Figures in Rand	2025	2024

19. Related parties

Relationships

Controlling entity	The KwaZulu-Natal Museum has been established by the Department of Sport, Arts and Culture in terms of national legislation. The Minister of the Department of Sport, Arts and Culture, as the executive authority of the KwaZulu-Natal Museum and all entities under the control of the Minister of Sport, Arts and Culture are related parties. KwaZulu-Natal Museum is ultimately controlled by the national executive and is therefore related to all departments and public entities in the national sphere of government. The Department of Sport, Arts and Culture National, is the controlling entity of the KwaZulu-Natal Museum. It provides a monthly operational grant.
Property owner	The Department of Public Works and Infrastructure is the legal owner of land and buildings occupied by the KwaZulu-Natal Museum at no consideration.
Non-Executive Directors	Council Members are the Non-Executive Directors appointed by the Minister of Sport, Arts and Culture to oversee and ensure good corporate governance. Council has various subcommittees such as the Finance and Procurement, Audit and Risk, Human Resources and Remuneration Committee and the Core Functions Committee that guide and assist management which is appointed by Council.

Related party transactions

The fair values of the benefit received has been recognised as Services in Kind in the statement of financial performance.

	2025	2024
Deemed rental (DPWI)	5 538 987	5 538 987
Receipt transactions from DSAC		
Grant received	35 487 000	35 261 000
Municipal charges	7 007 000	5 734 000
Parking	431 000	412 000
New museum project	-	2 995 835
Facilities management	824 977	931 201
	43 749 977	**45 334 036**

KWAZULU-NATAL MUSEUM

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Notes to the Annual Financial Statements

Figures in Rand	2025	2024

19. Related parties (continued)

Members' Remuneration

Council members

2025 (9 December 2024 - 31 March 2025)

Name	Council Meetings Attended	Total Meetings Attended	Honorarium	Travel reimbursement	Total
Radebe, Mr. M. (Chairperson)	3	3	19 548	-	19 548
Blennies, Mr. V.F	3	3	13 542	3 255	16 797
Jugnarayan, Ms. C.	3	3	12 820	766	13 586
Kunene, Ms. K.	3	3	15 591	116	15 707
Meyers, Mr. T.	3	3	12 565	-	12 565
Myeni, Ms. M.	3	3	12 565	418	12 983
Ngcibi, Ms. Z.	3	3	10 770	780	11 550
Pienaar, Mr. C.	3	3	12 593	84	12 677
Thango, Adv. K.	3	3	12 695	389	13 084
	27	**27**	**122 689**	**5 808**	**128 497**

* In addition to three Council meetings, the Chairperson attended other official engagements.

2025 (1 April 2024 - 30 June 2024)

Name	Council Meetings Attended	Sub-committee Meetings Attended	Total Meetings Attended	Honorarium	Travel reimbursement	Total
Kunene, Ms. K. (Chairperson)	9	6	15	80 238	10 030	90 268
Dantile, Dr. F.	8	3	11	35 900	-	35 900
Dlamini, Mr. S.	9	4	13	35 900	-	35 900
Magaqa, Adv. S	9	4	13	47 376	330	47 706
Mfuphi, Mr. L.	3	-	3	-	-	-
Noge, Mr. M.	9	3	12	32 310	-	32 310
Ramagoshi, Ms. M	8	4	12	50 260	-	50 260
Robinson, Ms L.	9	4	13	28 720	-	28 720
Stobie, Prof. B	9	6	15	46 670	-	46 670
	73	**34**	**107**	**357 374**	**10 360**	**367 734**

*In addition to the Council Meetings, the Chairperson attended other official engagements.
During the current year Mr L. Mfuphi served on the KwaZulu-Natal Museum Council but received no compensation as he is an employee of an organ of state of state

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19. Related parties (continued) 2024

Name	Council Meetings Attended	Sub Committee Meetings Attended	Total Meetings Attended	Honorarium	Travel Reimbursement	Total
Kunene, Ms. K. (Chairperson)	5	15	20	200 102	1 037	201 139
Dantile, Dr. F.	4	9	13	50 260	-	50 260
Dlamini, Mr. S.	4	7	11	32 310	-	32 310
Magaqa, Adv. S.	4	9	13	79 256	-	79 256
Mfuphi, Mr. L.	3	3	6	-	-	-
Ramagoshi, Ms. M	5	10	15	57 440	-	57 440
Noge, Mr. M.	4	8	12	46 670	-	46 670
Robinson, Ms. L.	5	10	15	43 080	-	43 080
Stobie, Prof. B.	5	15	20	71 800	-	71 800
	39	**86**	**125**	**580 918**	**1 037**	**581 955**

20. Directors' emoluments

Executive Directors

2025

	Salary	Annual Bonus	Expense Allowances	Pension	Other Benefits	Total
Maphasa, Mr L.J.	970 184	80 849	248 798	157 655	49 078	1 506 564
Miya, Mr S.R.	789 328	65 777	189 430	171 021	13 223	1 228 779
Dlamini, Mr S.E.	668 441	56 112	-	54 311	61 530	840 394
Flanagan, Mr W.	668 441	56 112	-	54 311	40 115	818 979
Midgley, Dr J.	668 441	56 112	-	108 622	16 049	849 224
Ntombela, Mrs T.S.	668 441	56 112	-	54 311	16 049	794 913
Blundell, Dr. G.	670 315	54 631	-	54 463	13 223	792 632
	5 103 591	**425 705**	**438 228**	**654 694**	**209 267**	**6 831 485**

2024

	Salary	Annual Bonus	Expense Allowances	Pension	Other Benefits	Total
Maphasa, Mr L.J.	912 826	76 208	255 356	148 278	46 331	1 438 999
Miya, Mr S.R.	742 345	62 001	194 118	160 780	12 010	1 171 254
Dlamini, Mr S.E.	630 680	52 891	-	50 857	69 917	804 345
Flanagan, Mr W.	630 680	52 891	-	51 238	38 544	773 353
Midgley, Dr. J.	630 680	52 891	-	102 476	14 477	800 524
Ntombela, Mrs T.S.	630 680	52 891	-	51 238	14 477	749 286
Blundell, Dr. G.	632 452	51 700	-	51 382	12 010	747 544
	4 810 343	**401 473**	**449 474**	**616 249**	**207 766**	**6 485 305**

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Notes to the Annual Financial Statements

Figures in Rand	2025	2024

21. Change in estimate

Property, plant and equipment

The useful lives of certain computer equipment have been extended by 3 years. This resulted in a net increase of R343 346 in surplus.
The useful lives of certain equipment - other have been extended by 4 years. This resulted in a net increase of R255 875 in surplus.
The useful lives of certain furniture have been extended by 4 years. This resulted in a net increase of R64 203 in surplus.
The useful lives of certain intangible assets have been extended by 3 years. This resulted in a net increase of R114 684 in surplus.
The useful lives of certain vehicles have been extended by 10 years. This resulted in a net increase of R513 801 in surplus.

Net effect on statement of financial performance

Decrease in expenditure		
Decrease in depreciation and amortisation of assets	1 348 226	1 072 600

Net effect on statement of financial position

Increase in property, plant and equipment	**2025**	**2024**
Property, plant and equipment - Computer Equipment	343 346	170 403
Property, plant and equipment - Other Equipment	255 875	339 736
Property, plant and equipment - Furniture - Wood	64 203	25 648
Property, plant and equipment - Scientific Equipment	56 379	230 121
Property, plant and equipment - Vehicles	513 801	290 720
Increase in intangible assets		
Intangible assets - Software	114 684	15 972

The effect in future periods is not disclosed because estimating it is impracticable as the Museum revises the estimates based on results of conditional assessment which is performed annually.

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22. Going concern

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The ability of the Museum to continue as a going concern is dependent on a number of factors. The most significant of these is that the Department of Sport, Arts and Culture continue to procure funding for the ongoing operations for the Museum.

The Museum has received allocation letters from the Department of Sport, Arts and Culture (DSAC) detailing subsidy allocations which will allow the institution to function for the next three years. On the basis of the review, and in view of the current financial position, the Council has every reason to believe that the Museum will be a going concern in the year ahead and for the foreseeable future.

23. Events after the reporting date

The Council is not aware of any material events which occured after the reporting period up to the date of this report.

24. Irregular expenditure

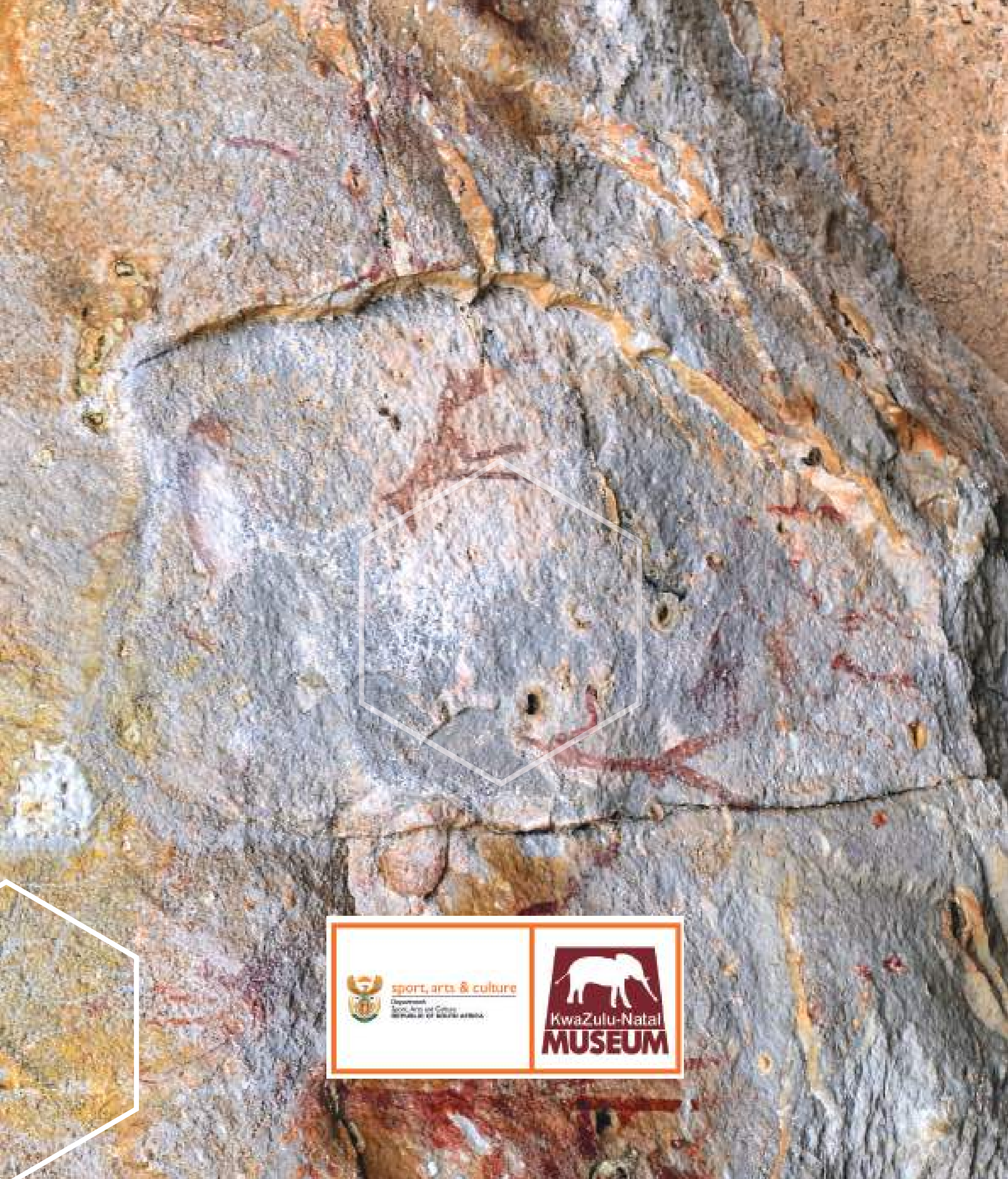
	2025	2024
Irregular expenditure -current	93 987	-

Reconciliation of Irregular Expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	-	-
Add: Irregular expenditure confirmed	93	-
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	**93**	

Unsigned version of the SBD4. contravenes PFMA SCM Instruction No.3 of 2021/22 with an amount of R2 500. Non-compliance with National Treasury SCM Instruction Note No. 9 of 2017/2018 and KwaZulu-Natal Museum SCM Policy (2022) clause 14.39 and 13.20. amounting to R91 487 has not yet been condoned or removed.

NOTES:



sport, arts & culture

KwaZulu-Natal MUSEUM

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