

**DEPARTMENT OF SPORT, ARTS AND CULTURE**

**PROVINCE OF LIMPOPO**

**VOTE NO. 13**

**ANNUAL REPORT**

**FINANCIAL YEAR 2012 - 2013**

## CONTENTS

PART A: GENERAL INFORMATION .....	4
1. DEPARTMENT GENERAL INFORMATION .....	4
2. LIST OF ABBREVIATIONS/ACRONYMS .....	5
3. STRATEGIC OVERVIEW .....	6
3.1. Vision .....	6
3.2. Mission .....	6
3.3. Values .....	6
4. LEGISLATIVE AND OTHER MANDATES .....	6
5. ORGANISATIONAL STRUCTURE.....	7
6. ENTITIES REPORTING TO THE MINISTER/MEC.....	8
7. FOREWORD BY THE MEC .....	9-10
8. OVERVIEW OF THE ACCOUNTING OFFICER .....	<b>Error! Bookmark not defined.</b>
PART B: PERFORMANCE INFORMATION .....	<b>Error! Bookmark not defined.</b>
1. STATEMENT OF RESPONSIBILITY FOR PERFORMANCE INFORMATION.....	<b>Error! Bookmark not defined.</b>
2. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES .....	13
3. OVERVIEW OF DEPARTMENTAL PERFORMANCE .....	13
3.1. Service Delivery Environment.....	<u>13-21</u>
3.2 Organisational environment.....	<u>21</u>
3.3. Key policy developments and legislative changes .....	<u>211</u>
4. STRATEGIC OUTCOME ORIENTED GOALS.....	<u>211-22</u>
5. PERFORMANCE INFORMATION BY PROGRAMME.....	<u>222</u>
5.1. Programme 1: Administration .....	<u>23 -24</u>
5.2. Programme 2: Cultural Affairs .....	<u>25 - 28</u>
5.3 Programme 3: Library and Archive.....	28-30
5.4 Programme 4 : Sport and Recreation.....	30 - 35
6. SUMMARY OF FINANCIAL INFORMATION .....	<u>35</u>
6.1. Departmental receipts.....	<u>355</u>
6.2. Programme Expenditure .....	<u>366</u>

6.3. Transfer payments, excluding public entities.....	<u>36</u>
6.4. Public Entities .....	<u>36</u>
6.5. Conditional grants and earmarked funds paid.....	<u>36</u>
6.6. Conditional grants and earmarked funds received .....	<u>36-37</u>
6.7. Donor Funds .....	<u>37</u>
6.8. Capital investment, maintenance and asset management plan.....	<u>38</u>
PART C: GOVERNANCE .....	<u>49-41</u>
PART D: HUMAN RESOURCE MANAGEMENT .....	<u>42</u>
1. LEGISLATURE THAT GOVERN HR MANAGEMENT .....	<u>42</u>
2. INTRODUCTION .....	<u>42</u>
3. HUMAN RESOURCE OVERSIGHT STATISTICS .....	<u>433 -71</u>
PART E: FINANCIAL INFORMATION.....	<u>72- 228</u>

# PART A: GENERAL INFORMATION

---

## 1. DEPARTMENT GENERAL INFORMATION

**PHYSICAL ADDRESS:** 21 BICCARD STREET  
POLOKWANE  
0700

**POSTAL ADDRESS:** P/BAG X9549  
POLOKWANE  
0700

**TELEPHONE NUMBER/S:** 015 284 4135

**FAX NUMBER:** 027 15 284 4520

**EMAIL ADDRESS:** [Magugaf@sac.limpopo.gov.za](mailto:Magugaf@sac.limpopo.gov.za)

**WEBSITE ADDRESS :** [www.sac.limpopo.gov.za](http://www.sac.limpopo.gov.za)

## 2. ACRONYMS

AG	Auditor General
APP	Annual Performance Plan
DSAC	Department of Sports Arts and Culture
EXCO	Executive Council
GNC	Geographic Name Committee
HOD	Head of Department
ICT	Information Communication Technology
LACC	Limpopo Arts and Culture Council
LIHRA	Limpopo Heritage Resource Authority
LIS	Library Information Services
MEC	Member of the Executive Council
MPP	Mass Participation Programme
MRM	Moral Regeneration Movement
SABC	South Africa Broadcasting Council
SALGA	South Africa Local Government Association
SLA	Service Level Agreement
SLIMS	SITA Library Information System
SMS	Senior Management Services
PLC	Provincial Language Council

### **3. STRATEGIC OVERVIEW**

#### **3.1. Vision**

A champion of sport, arts, culture and heritage services for socio-economic development in Limpopo.

#### **3.2. Mission**

To enhance unity in diversity through the provision of sport, arts, culture and heritage services for sustainable development.

#### **3.3. Values**

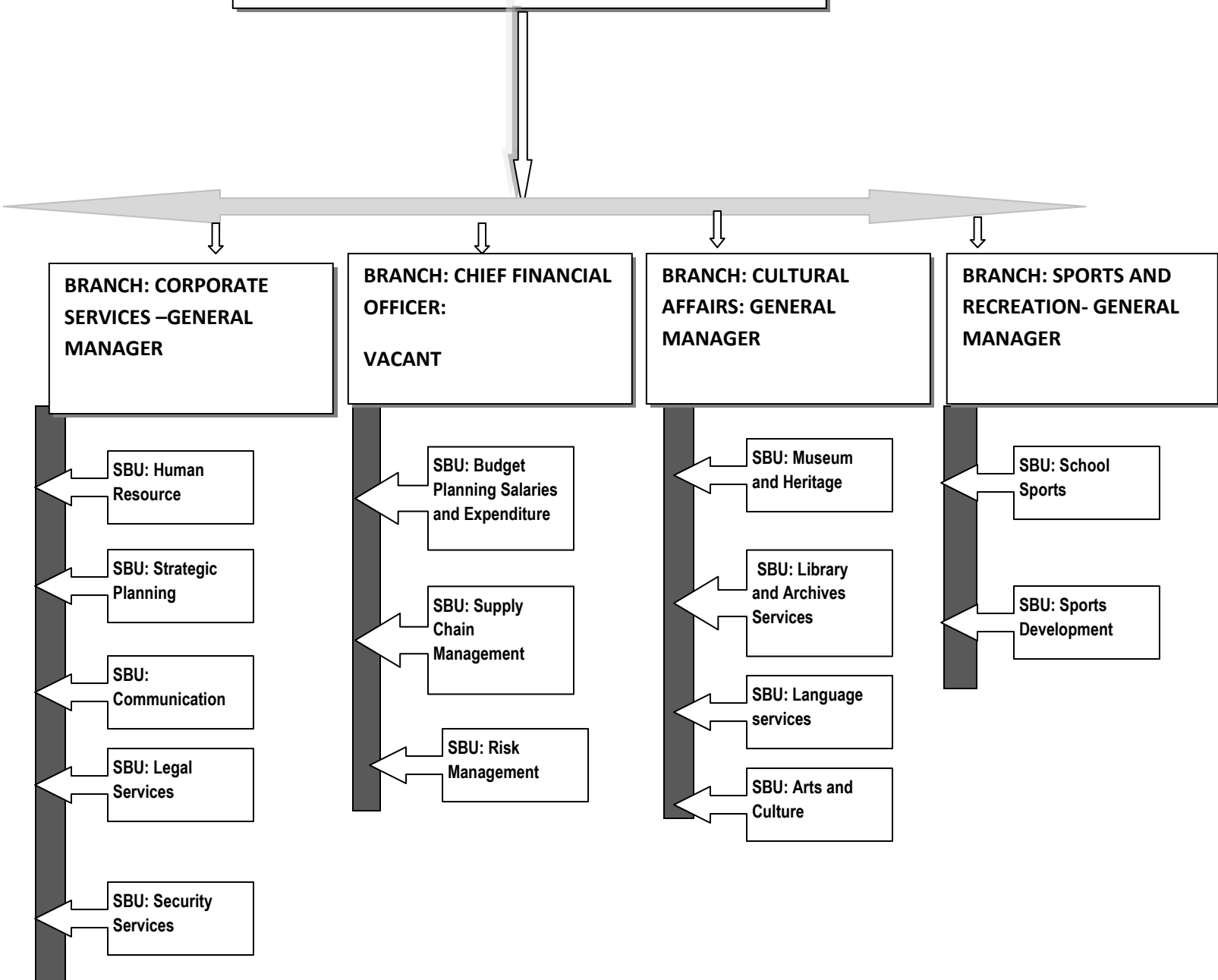
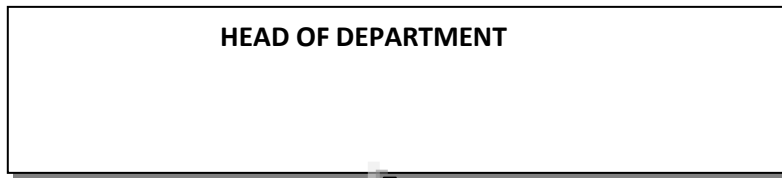
In delivering its services the Department is guided by the following values:

- Honesty & integrity
- Accountability
- Transparency & fairness
- Discipline and commitment
- Team work

### **4. LEGISLATIVE AND OTHER MANDATES**

- South African Constitution Act (Act 108 of 1996)
- White Paper on Arts, Culture and Heritage services, 4 June 1996
- Northern Province Arts and Culture Council Act, No.6 of 2000
- Northern Province Language Act of 2000
- National Language Policy Framework
- Limpopo Provincial Heritage regulations, No.103 of 2003
- National Heritage Resources Act, 1999
- National archives Act, No. 43 of 1996 as amended and Provincial Archive Services Act, No.5 of 2001
- National Sport and Recreation Act, 1998
- White paper on Sports and Recreation, 1999
- South African Geographical Names Council Act 118 of 1998
- National Film and Video Foundation Act 73 of 1997
- National Arts Council Act 56 of 1997
- Local Government Municipal Structure Act (Act 117 of 1998)
- Pan South African Language Board Act 59 of 1995
- Provincial Library and Information Services Act, No.7 of 2001.
- South African Geographical Names Act 118 of 1998. [S2] 2 (a)
- PFMA 1999 and Treasury Regulations
- Northern Province Arts and Culture Council Act No.6 of 2000
- Promotion of Access to Information Act 2 of 2000
- Administrative Justice Act 3 of 2000

## 5. ORGANISATIONAL STRUCTURE



## 6. ENTITIES REPORTING TO THE MEC

<i>Name of Entity</i>	<i>Legislative Mandate</i>	<i>Financial Relationship</i>	<i>Nature of Operations</i>
Limpopo Arts and Culture Council	Northern Province Arts and Culture Council Act No.6 of 2000	Financial support for funding of activities	<ul style="list-style-type: none"> <li>- To engage in fundraising activities for the promotion of arts and culture with the approval of the MEC, granted with the concurrence of the MEC for finance</li> <li>- Advise the MEC on policy matters connected to creation, conservation or the development and promotion of arts and culture, provision of bursaries for local and overseas study for students in fields related to arts and culture and on providing financial support to persons, organisation and institutions concerned with creativity, conservation or the development and promotion of the arts and culture.</li> </ul>
Limpopo Language Committee	PANSALB Language Act 59 of 1995	Financial support for funding of activities	<ul style="list-style-type: none"> <li>- Make recommendations to the MEC and Legislature regarding any proposed existing legislation, practice and policy</li> <li>- Advise the MEC on any other matter in or affecting the province with regard to the official languages of the province, especially the previously marginalized indigenous languages commonly used by communities in the province</li> </ul>
Library Board	Provincial Library and Information Services Act, No.7 of 2001	Financial support for funding of activities	<ul style="list-style-type: none"> <li>- Advise the MEC on the formulation, development and implementation of a provincial policy for library information services (LIS)</li> <li>- Monitor rendering of LIS in terms of the Act and advise the MEC</li> <li>- Advise the MEC on any matter the MEC may refer to the board or which in the opinion of the board shall be brought to the notice of the MEC</li> </ul>
LIHRA	National Heritage Resource Act 25 of 1999	Financial support for funding of activities	<ul style="list-style-type: none"> <li>- Advise the MEC on the implementation of the Act or relevant provincial or municipal legislation</li> </ul>
Geographic Names Committee	South African geographical Names Act 118 Of 1998	Financial support for funding of activities	<ul style="list-style-type: none"> <li>- Advising local authorities and working with them in ensuring that they apply principles of the South African Geographical Names Committee to the names under their jurisdiction</li> </ul>
Moral Regeneration Committee	The Moral summit, 1998	Financial support for funding of activities	<ul style="list-style-type: none"> <li>- Design a vigorous programme of action for a sustainable moral regeneration campaign</li> </ul>



## 7. FOREWORD BY THE MEC



Name: Ms Merriam Ramadwa

Title: MEC

In order to ensure that we deliver on our mandates of promoting social cohesion, advancing sport and recreation participation and development; creating a platform for promotion of our local artists and creating a reading and winning nation, the Department of Sport, Arts and Culture forged ahead in the 2012/13 Financial Year, despite various challenges.

We continue to ensure that IT infrastructure in community libraries creates access for all the people of this Province, to internet facilities – unlocking a world of information and opportunities. The final completion of 6 libraries in the rural areas of Limpopo is an achievement in promoting access to information.

The celebration of significant days on the country's calendar, such as Freedom Day and Heritage Day, continue to ensure that we create a conducive environment for the people of Limpopo, across the cultural divide, to interact and come closer together.

The Provincial Language Policy guides us in the implementation of creating multilingualism in our democratic dispensation and ensures that our people receive the services they deserve, in a language of their choice. The development of terminology and translation of documents remains one of the imperative services rendered by the Department's Language Services Unit.

Limpopo has proven time and again, to be the breeding ground for exceptional sporting talent. The roll-out of the School Sport Leagues Programme was a victory for the return of sport participation in the schools of Limpopo.

**DEPARTMENT OF SPORT, ARTS AND CULTURE VOTE : 13  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2013**

This programme is not only aimed at identifying talent, but is also meant to encourage learners to actively participate in various sporting codes; ensuring a healthy and active youth for a prosperous future.

We remain proud of the athletes we have managed to support in terms of high performance training and the progress we have made in terms of involving all our people in sport and recreation. The more citizens we involve in sport and recreation activities such as the Big Walk and Youth Camps, the more we contribute to a healthy and active nation. These programmes also contribute to making our youth more tenacious and guarded from falling prey to societal ills such as substance abuse, teenage pregnancies, HIV/Aids and criminal activities.

The coming Financial Year has its challenges in terms of budget allocation, but through innovation and creativity, the Department of Sport, Arts and Culture will continue to serve the people of Limpopo through its mandate of social cohesion and nation building.



Ms Merriam Ramadwa  
MEC for Sport, Arts and Culture

**DEPARTMENT OF SPORT, ARTS AND CULTURE VOTE : 13  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2013**

**8. OVERVIEW OF THE ACCOUNTING OFFICER**



Name: Basani Baloyi  
Title: Accounting officer

The Department as a custodian of sport, arts and cultural programmes in the province is committed to delivering its services to the broader community of Limpopo in order to achieve the mandated outcome dubbed *Empowered, Fair and Inclusive citizenship*.

In response to social cohesion, the Department was able to host the annual Mapungubwe Arts Festival.

On the museums and heritage services side, the department has attracted 8814 people who visited the existing museums and heritage sites with the aim of promoting culture and heritage. The Department continues to contribute towards the promotion of cultural tourism.

In Library and Archives Services, the Provincial Archives building in Polokwane has been completed and is functional despite limited financial resources.

In Sport and Recreation programme, the Department has successfully hosted five (5) farm sport festivals, trained six hundred and nineteen (619) educators as coaches and technical officials to ensure efficient and effective delivery of the programme.

A handwritten signature in black ink, consisting of stylized, overlapping loops and lines, positioned above a horizontal line.

**Baloyi Basani**  
**Head of Department**

**DEPARTMENT OF SPORT, ARTS AND CULTURE VOTE : 13  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2013**

## **PART B: PERFORMANCE INFORMATION**


---

**1. STATEMENT OF RESPONSIBILITY FOR PERFORMANCE INFORMATION**  
**Statement of Responsibility for Performance Information for the year ended 31 March 2013**

The Accounting Officer is responsible for the preparation of the department's performance information and for the judgements made in this information.

The Accounting Officer is responsible for establishing, and implementing a system of internal control designed to provide reasonable assurance as to the integrity and reliability of performance information.

In my opinion, the performance information fairly reflects the performance information of the department for the financial year ended 31 March 2013.



---

**Name: Basani Baloyi**  
**Accounting Officer**  
**Date: 12-09-2013**

## 1. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES

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

Refer to page 97 - 98 of the Report of the Auditor General, published as Part E: Financial Information.

## 2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

### 3.1. Service Delivery Environment

The Department is committed to deliver its services to the broader community of Limpopo in order to achieve the mandated outcome dubbed Empowered, fair and inclusive citizenship as a custodian of sport, arts and cultural programmes in the province.

In response to social cohesion, the Department was able to host social dialog summit and 03 significant events, which were Freedom Day, Africa Day in Giyani, and Mapungubwe Arts Festival at the Polokwane Cricket Club. The youth camp, which was successfully hosted, provided the citizens of Limpopo with a platform to engage on improving the participation of athletes in sporting activities and social interaction.

Partnerships and stakeholder relations continued to strengthen service delivery in fulfilments of the departmental mandates. In the year under review the Department was able show cased during Mapungubwe Arts Festival. Through Arts and Culture programmes the department also managed to reach an estimated number of 45 000 people.

The department has attracted 8814 people visiting the existing museums and heritage sites with the aim of promoting culture and heritage.

The Department is continuing to contribute towards the promotion of cultural tourism. To this end, the Department has successfully hosted 2 cultural tourism promotion events, as well as educational programmes in museums and heritage sites. However, the Department is facing a daunting challenge with regard to maintenance of museums infrastructure. The department shall continue to execute its mandates with limited resources at its disposal.

In Library and Archives Services, The Department Provincial Archives building in Polokwane has been completed and is partially functional due to limited resources. In improving access to library information services, the Department has practically completed six new libraries (Vlakfontein Library in Elias Motsoaledi Municipality, Musina-Nancefield Library in Musina Municipality, Saselamani Library in Thulamela Municipality, Shongoane Library in Lephale Municipality, Mulati Library in the Greater Tzaneen Municipality and Molepo Library in Polokwane Municipality).

The Department has contributed towards job creation through the appointment of 260 temporary staff members for the building of new libraries, 68 staff members have been appointed for a period of three years, through the Library Conditional grant and 100 temporary workers appointed for cutting of thatching grass for renovation of huts and to de-bush and create fire breaks - against the constant fire hazard – at Muti wa vatsonga Open Air Museum and Schoemansdal and Dzata Museums.

In promoting and addressing the previously marginalised languages, the Department has conducted 4 authorship workshops for potential writers in all districts.

On account to national and provincial policy on gender sensitivity and special programmes, the department hosted the women's walk in celebration of the women's month and the goal ball to celebrate the United Nations disable day. a Farm Sport and Provincial Women in Sport Festival.

In continuation of the 2010 legacy programme, the Department has successfully hosted 5 farm sport festivals, train 619 educators as coaches and technical officials to ensure efficient and effective implementation of the programme

**Main services provided and standards**

<b>Main services</b>	<b>Actual Customers</b>	<b>Potential Customers</b>	<b>Standard of service</b>	<b>Actual achievement against standards</b>
Celebration of national significant days.	Provincial citizenry	Men, women, youth and children	We will contribute to social cohesion through celebration of 2 national significance days.	2 Significant days were Celebrated. (Freedom Day and Heritage day).
Widens access to arts and cultural services	Statutory and non-statutory bodies and cultural groups	Arts and culture practitioners	Provision of support to statutory and all non statutory bodies of arts and culture established by the Department.	2 Statutory Bodies were supported
Translation	Government departments and municipalities	IsiNdebele, Sepedi, Xitsonga, Tshivenda, Afrikaans speakers	Translation of official documents to Governments departments and municipalities within the province annually.	142 documents translated into official languages.
Authorship promotion	Limpopo citizenry	Potential writers including youth , women ,men and disabled	Four (4) Authorship promotion workshops for potential writers are held in all districts annually.	Four (4) authorship workshops were conducted.
Establish, upgrade and maintain museum and heritage infrastructure.	Tourists , School and institutions of higher learning	Researchers, learners and visitors	Upgrade and maintain 3 museums in accordance with approved facility management standards annually.	3 museums maintained, (Dzata, Schoemansdal and Muti wa Vatsonga).
Number of exhibitions held.	Schools and community	Youths	. One (1) exhibition staged to popularise national symbols.	One (1) exhibition held
Number of people visiting the facilities	Limpopo citizenry	Learners, researchers, general public.	9 000 visits	9177 visited the facilities.

Number of statutory bodies supported	Statutory bodies		2 statutory bodies supported	2 statutory bodies supported.
Number of national flags installed in schools and public institutions.	Schools and the communities	Learners and the general public	30 national flags installed	Target not achieved due to not finding a suitable service provider to construct the poles
<b>Provide and maintain library facilities</b>	General community members	Library users	Provide ICT infrastructure to eleven (11) libraries, and maintain eleven (11) libraries and complete six (6) community libraries.	Four (4) libraries were provided with ICT infrastructure)viz, (Rapotokwane,Mutale, Shiluvane and Bakgoma) and eleven (11) maintained and six (6) Community libraries practically completed,viz, Mulati, Musina, Saselemani, Molepo, Vlakfontein and Shongoane.
<b>Provision of books and other library materials.</b>	Community members	Library users	18 000 books and 40 periodicals titles purchased.	608 books and 09 periodicals procured and delivered to public libraries.
<b>Monitor and support community library service</b>	Community library staff and departmental staff	Library users	360 libraries monitored and supported on a quarterly basis.	395 libraries monitored
Ensure sound records management services within governmental bodies	Records managers and staff in Government departments	Users of file systems	Governmental bodies' records systems are approved within 14 working days quarterly	15 records classifications systems approved
Provide archival information	Researchers	Students	Information is made available within 5 working days of request	Information is made available within an average of two working days of request. 74 researches visited repositories.
Capacity building for records managers	Government institutions	Records managers and	Capacity building is provided to records	84 records managers were trained.

		staff in departments and municipalities, archivists, records management forum members	staff. Departments, archivists, municipalities and forum members annually	
Promotion and marketing of archive services	Government and public institutions	Staff and managers responsible for records	1 awareness programme is implemented to promote the use of archive services to members of the public.	3 (Three) awareness rolled out and implemented.
Monitoring of record management practices in governmental institutions.	Departments and municipalities	Staff handling records	Monitoring of records management practices is conducted on a quarterly basis.	24 governmental bodies were inspected.
Promotion of sport development programmes	Federations, associations and macro -bodies	Identified athletes , women , teams and clubs	Annual promotion, identification and implementation of 6 sport development programmes in all districts as per White Paper on Sport and Recreation.	5 farm sport festivals were held from June to September 2012 in all districts.  1 (one) Provincial talent identification for Rugby and Football for Hope undertaken during March 2013. 1 (one) Provincial, Capricorn district .Club development game held in February 2013 in Polokwane
Sports development capacity building	Federations, associations and macro -bodies	Coaches, managers, administrators and athletes	Capacity building by accredited service providers is offered to athletes, coaches and administrators on a quarterly basis	163 coaches and 163 technical officials and 211 administrators.
School Mass Participation-Sport	Public and special schools	Learners	Implementation of school sport mass participation programme annually 225 public and special schools.	27048 learner's participated in school sport mass participation programme
Capacity building in sport	Schools	Educators and coordinators Teacher coaches, sport assistants	400 educators trained as coaches ,62 technical officials, 211	350 educators trained as coaches 58 technical officials 211



			and cluster administrators, coordinators.			administrators
Promotion of sport and recreation activities.	Schools		Athletes participating in schools and hubs.	19 recreation events staged	sport	17 (seventeen) recreation sport events staged.
Community Participation Programme	Mass General community		Youth, women and disabled	4 (four) participation programme	mass	1 (one) mass participation programme conducted

**TABLE 1.2 - Consultation Arrangements for Customers**

Type of Arrangement	Actual customers	Potential customers	Actual Achievements
Workshops	Arts and culture associations, municipalities, government departments and non-governmental organisations	Artists and crafters	Consultations were mainly done through meetings.
Stakeholders forums	Heritage practitioners and sports federations.	Athletes, artists, heritage practitioners, sports federations and interest groups	Consultations were done mainly with stakeholders. Consultative meetings organised during preparations of major events like Freedom day in April 2012, Athletic championships, Heritage day celebration in September 2012, Mapungubwe festival in December 2012 etc,
Meetings	Communities, municipalities and stakeholders	Artists ,crafters	Meetings took place with hosting municipalities during preparation of Africa day in May 2012 in Mopani municipality and with stakeholders in June 2012 at Olympic towers-Polokwane Capricorn municipality. Department of Sport, Arts and Culture.
Exhibitions	Limpopo citizenry	General community members	The Department conducted exhibitions focused on literature, museums and heritage, sports

				equipment, arts and crafts ,Mapungubwe news, KYSRC (Know Your service Rights Campaign booklets).
Visits	Public library staff	General members	community	9 000 visits by library users
Audit	Recreation structures and sport development	Athletes		62 937 for school sport,6419 for sport development and 1 123 for management done

**TABLE 1.3 – Service delivery access strategy**

<b>Access Strategy</b>	<b>Actual Achievements</b>
Hosting meetings closer to the people	4 outreach programmes were held during 2012/2013 financial year.
Improved signage	Signage in most of the institutions has not improved due to budgetary constraints.
Partnership and collaboration with schools and municipalities	9(nine) Service Level Agreements signed with federations.
Improved facilities	Three (3) museums and one (1) provincial archive were maintained.
Use of indigenous languages	Use of indigenous language during meetings and Departmental events is minimal though it is encouraged through other forums. Translators are used when there are meetings, though it's not in all

meetings.

Wearing of nametags	Some of the officials provided with nametags do wear name tags.
Involvement of municipalities, sector departments and historians	Municipalities and sector departments are involved in various projects and programmes during the planning and implementation of major events, e.g. Freedom day, heritage day etc
Use of sign language interpretation	15 officials completed sign language learnership to facilitate access to services.
Through Cultural Officers in the Districts.	Cultural officers coordinate programmes in the department at district level and are the first point of contact for citizens.
Office visits	Office visits are regularly conducted by management to service sites, particularly public libraries, hubs and schools.
E-mail	E-mail facility is used to communicate with stakeholders.
Partnering with external stakeholders	Hosting of annual Go Loma Marula (kuluma vukanyi) event and other heritage activities is done in collaboration with the House of traditional Leaders, Limpopo department of Economic development, Tourism and Environment and other stakeholders.
Decentralised offices	Implementation of the new structure that makes provision for decentralisation has commenced in 2012/13 financial year.
Website /Use of ICT	ICT is used to communicate internally and Website for communication with stakeholders. The Department has resolved website challenges and it is now operational.
community outreach programmes and participation by special schools	Four (4) outreach programmes conducted

**TABLE 1.4 –Service information tool**

**Types of Information Tool**

Exhibitions	Exhibitions were conducted during celebrations of significant days, Batho Pele events at district and Provincial level, Municipal shows, executive outreach programmes and other provincial events i.e. Human Rights Day.
Radio talks	Radio interviews were held to market Mapungubwe festival through SABC Combo (Thobela FM, Munghana Lonene FM and Phalaphala FM) and Capricorn FM. Media briefing with Kenny Lattimore was held on the 08 December 2012 at Gateway international airport to market Mapungubwe Arts Festival. Media launch was held on the 29 November 2012 Issued to keep the public abreast of developments.

Annual report	Copies of annual report for 2011/112 were distributed to stakeholders.
Citizen report and service standards	Citizen report and standards published and distributed during Provincial Batho Pele day on the 17 November 2012 in Waterberg municipality.
Strategic and annual performance plan	Strategic plan and APP published and distributed to stakeholders and to places of legal deposits.
Meetings	Meetings were held for various Departmental projects with stakeholders, eg. Preparatory meetings for Provincial Batho Pele day celebration at Ga- Mushi on the 06 <sup>th</sup> November 2012, the Provincial Women`s day celebration in August 2012 at Modimolle municipality at Phagameng location.
flyers, banners & posters	2 500 Posters and 5 000 flyers were distributed in all districts through cultural officers and Departmental officials. Some were distributed at strategic sites like the taxi ranks and shopping centres for Mapungubwe Arts Festival.
Awareness campaigns	Awareness on archives and library were done during Freedom day celebration in Malamulele stadium on the 27 April 2012. Exhibitions were done at Mahwelereng location and during Africa day celebration in Giyani on the 24 May 2012.
Newsletters	First, second and third quarter edition of Mapungubwe News published.
Performance reports	Performance reports were produced monthly, quarterly and annually and submitted to various authorities.
Website	Website is fully functional and is updated regularly to inform the public about departmental development.
Social Network	Facebook used as a tool to convey the message

**TABLE 1.5 – Complaints mechanism**

<b>Complaint Mechanism</b>	<b>Actual Achievements</b>
Establish complaints register.	Complaints registers established as part of implementation of the Presidential Hotline and Premier hotline cases.
Establish complaints management processes	Complaints management procedures to be completed by June 2013(by end of the first quarter).
Monitoring of visitor register.	Visitor registers in museums are checked quarterly, and comments from the public contained within are considered for future planning. The same is done in other institutions.
Suggestion boxes are strategically placed at Head office and all district offices/institutions	All institutions have suggestion boxes and are regularly monitored except at the second and third quarter of the financial year due to budgetary constraints. District offices

suggestion boxes are expected to be monitored at least once per month.

Suggestion boxes in all institutions and monitoring on a regular basis. Limited use of the suggestion boxes in the districts by citizens necessitates alternative and convenient arrangement to ensure compliance.

Libraries visited monthly to deal with service delivery issues. 360 monitoring visits were done in all district libraries.

Visitors registers in museums and regular monitoring Visitor's registers are kept and were reviewed on a quarterly basis.

Resolve complaints within 30 working days Hotline complaints (Presidential and Premier) took much longer to resolve due to capacity constraints.

### 3.2. **Organisational environment 2012 / 2013**

The Department's structure was reviewed to be aligned and responsive to the activities of the organisations. The new structure has been approved and implementation has commenced.

The Department is faced with a challenge, regarding capacity to implement infrastructure projects as it is solely dependent on public works. This greatly influences the Department's ability to spend the allocated conditional grant funds for library services. During the year under review, the Department worked with Public Works to build and maintain library infrastructure project.

Achievements were visible in the other areas despite the challenges that the department is experiencing, for example, the Mapungubwe Arts Festival was successfully hosted, more events were managed including national and international events and all capacity building programmes were implemented.

### 3.3. **Key policy developments and legislative changes**

There were no key policy changes during the period under review or 2012/2013 financial periods.

## 3. **STRATEGIC OUTCOME ORIENTED GOALS**

### 4.1 **Administration**

- To develop and implement citizen participation programmes.
- To achieve an unqualified audit report.
- To develop and implement capacity building programmes.

### 4.2 **Cultural affairs**

- To promote and develop sustainable arts; culture; museums and heritage and language services programmes.
- Advancement of artistic disciplines into viable industries facilitated.
- To sustain three existing provincial museums infrastructure annually.

- To develop and implement literature programmes.

#### **4.3 Library & Archive Services**

- To develop Library and information services infrastructure.
- To provide relevant library material.
- To develop and implement records management services.
- To conserve and preserve archivalia.

#### **4.4 Sports and Recreation**

- To implement sports and recreation programmes.
- To establish, support and transform institutional structures.
- To implement a 2010 World cup legacy programme.
- To develop and nurture sports management skills.

### **4. PERFORMANCE INFORMATION BY PROGRAMME**

#### **5.1. Programme 1: Administration**

##### **Purpose:**

To conduct the overall management and administrative support of the Department.

##### **Sub- programmes**

- Corporate services
- Office of MEC

##### **Strategic objectives:**

- Citizen participation programmes developed and implemented
- Clean audit achieved
- Capacity building programmes developed and implemented

**Strategic objectives, performance indicators planned targets and actual achievements**

**Strategic objectives**

<b>PROGRAMME NAME: ADMINISTRATION</b>					
<b>Strategic objectives</b>	<b>Actual Achievement 2011/2012</b>	<b>Planned Target 2012/2013</b>	<b>Actual Achievement 2012/2013</b>	<b>Deviation from planned target to Actual Achievement for 2012/2013</b>	<b>Comment on deviations</b>
Citizen participation programmes developed and implemented	5	5	5	0	MEC's diary did not allow for a 5 <sup>th</sup> community outreach programme to be conducted.
Clean audit achieved	qualified audit achieved	1 unqualified audit reports	Audit still in progress	None	None
Human resource development strategy interventions implemented	4	0	0	0	Delays in the recruitment & selection processes

**Performance indicators**

<b>PROGRAMME / SUB-PROGRAMME: ADMINISTRATION</b>					
<b>Performance Indicator</b>	<b>Actual Achievement 2011/2012</b>	<b>Planned Target 2012/2013</b>	<b>Actual Achievement 2012/2013</b>	<b>Deviation from planned target to Actual Achievement for 2012/2013</b>	<b>Comment on deviations</b>
Number of community outreach programmes and engagement with stakeholders conducted	5	5	4	1	MEC's diary did not allow for a 5 <sup>th</sup> community outreach programme to be conducted.
Number of unqualified audit reports	1 qualified audit report	1 unqualified audit reports	Audit still in progress	None	None

Percentage reduction in vacancy rate	100%	100%	100%	0%	Delays in the recruitment & selection processes
Credible comprehensive assets register	0	All assets are accounted for in the assets register	The assets register is updated and all assets are accounted for	0	None
Percentage of allocated budget spent	100%	100% budget spend	85%	15%	Target not achieved due to under spending in community services Library and Mass Sport participation conditional grant
Number of Risk assessments conducted	2	3	3	0	None

**Sub-programme expenditure**

Sub-Programme Name	2012/2013			2011/2012		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Office of MEC	6,555	6,501	54	6,754	7,263	(509)
Legal service	4,275	4,348	(73)	6,451	6,449	2
GM: Corporate Governance	799	780	19	-	-	-
HOD's Office	5,764	5,749	17	7,147	6,202	945
Strategic planning	9,055	9,021	34	10,013	5,175	4,838
Communications	7,542	7,640	(98)	8,400	8,183	217
Human Resource Management	10,344	10,443	(99)	12,622	12,488	134
GM: CFO	12,535	12,364	171	1,233	1,199	34
Budget, Salaries and Expenditure	6,082	5,795	287	5,310	4,848	462
Risk and Security	8,668	8,643	25	8,095	8,450	(355)
Supply Chain management	39,016	38,670	346	36,704	37,222	(518)
<b>Total</b>	<b>110,635</b>	<b>109,955</b>	<b>680</b>	<b>102,729</b>	<b>97,479</b>	<b>5,250</b>



## 5.2. PROGRAMME 2: CULTURAL AFFAIRS

### Purpose:

To promote culture, conserve and manage the cultural, historical assets and resources of the province by rendering various services.

### Sub- programmes

- Arts and Culture
- Museum and Heritage
- Language Services

### Strategic objectives:

- Sustainable arts, culture, museums, and heritage and language services programmes promoted and developed.
- Advancement of artistic disciplines into viable industries facilitated.
- Provincial museum and heritage infrastructure sustained.
- Documents translated into indigenous languages.
- Literature programmes developed and implemented.

### Strategic objectives

PROGRAMME NAME: CULTURAL AFFAIRS					
Strategic objectives	Actual Achievement 2011/2012	Planned Target 2012/2013	Actual Achievement 2012/2013	Deviation from planned target to Actual Achievement for 2012/2013	Comment on deviations
Sustainable arts, culture, museums, and heritage and language services programmes promoted and developed.	55430	46285	24177	427	High number of turn up for arts and culture events
Advancement of artistic disciplines into viable industries facilitated.	26	7	11	4	4 Additional marketing done
Provincial museum and heritage infrastructure sustained.	3	3	3	0	None
Documents translated into indigenous languages.	129	142	142	0	None
Literature programmes developed and implemented	3	3	3	0	None

<b>PROGRAMME / SUB-PROGRAMME: CULTURAL AFFAIRS</b>					
<b>Performance Indicator</b>	<b>Actual Achievement 2011/2012</b>	<b>Planned Target 2012/2013</b>	<b>Actual Achievement 2012/2013</b>	<b>Deviation from planned target to Actual Achievement for 2012/2013</b>	<b>Comment on deviations</b>
Number of arts and culture structure supported	2	2	2	0	None
Number of Significant Days hosted	3	2	2	0	None
Number of participants attracted to social cohesion and national identity programmes	58 300	14000	15000	1000	High number of turn up for arts and culture events
Number of programmes that promote social cohesion and national identity	1	5	7	2	Additional programmes such as Limpopo grassroots movement , provincial social cohesion summit
Number of marketing opportunities for artist and crafters	19	7	11	4	4 Additional marketing done
Number of arts and culture strategies developed	0	1	0	1	Target not achieved only the draft arts and culture strategy has been developed
<b>PROGRAMME / SUB-PROGRAMME: MUSEUM AND HERITAGE</b>					
<b>Performance Indicator</b>	<b>Actual Achievement 2011/2012</b>	<b>Planned Target 2012/2013</b>	<b>Actual Achievement 2012/2013</b>	<b>Deviation from planned target to Actual Achievement for 2012/2013</b>	<b>Comment on deviations</b>
Number of people visiting the facilities.	7552	9000	9 177	177	Additional people visited the museums due to Dzata museum hosting the u luma mukumbi event
Number of brochures and publications distributed	9000	6000	0	6000	Plans were put on hold to broaden research on the liberation heritage route

Number of museums maintained	3	3	3	0	None
Number of significant days hosted	2	1	1	0	None
Number of statutory bodies supported	1	2	2	0	None
Number of national flags installed in schools and public institutions	0	30	0	30	Target not achieved due to not getting suitable service providers to construct the poles
Number of exhibitions staged	11	11	1	0	None
<b>PROGRAMME / SUB-PROGRAMME: LANGUAGE SERVICES</b>					
<b>Performance Indicator</b>	<b>Actual Achievement 2011/2012</b>	<b>Planned Target 2012/2013</b>	<b>Actual Achievement 2012/2013</b>	<b>Deviation from planned target to Actual Achievement for 2012/2013</b>	<b>Comment on deviations</b>
Number of Language Coordinating Structures supported	3	01	1	0	None
Number of documents translated	143	142	142	0	None
Number of programmes implemented that redress previously disadvantaged languages.	1	4	4	0	None

**Sub-programme expenditure**

Sub-Programme Name	2012/2013			2011/2012		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
GM: Cultural Affairs	434	30	406	1,074	209	865
Arts and Culture	12,022	11,947	75	14,864	13,717	1,147
Museum and Heritage	8,374	8,106	268	8,292	8,563	(271)
Language services	6,390	6,377	13	6,467	6,558	(91)

<b>Total</b>	<b>27,220</b>	<b>26,460</b>	<b>762</b>	<b>30,697</b>	<b>29,047</b>	<b>1,650</b>
--------------	---------------	---------------	------------	---------------	---------------	--------------

### 5.3. PROGRAMME 3: LIBRARY AND ARCHIVES SERVICES

**Purpose:**

To assist local library authorities in rendering of library services and providing of an archive service in the province in terms of the National Archives Act.

**Sub- programmes**

- Library and information services
- Archives services

**Strategic objectives:**

- Library and information services infrastructure developed
- Relevant library materials provided.
- Records management services developed and implemented.
- Archivalia conserved and preserved.

**Strategic objectives**

<b>PROGRAMME NAME: LIBRARY AND ARCHIVES SERVICES</b>					
<b>Strategic objectives</b>	<b>Actual Achievement 2011/2012</b>	<b>Planned Target 2012/2013</b>	<b>Actual Achievement 2012/2013</b>	<b>Deviation from planned target to Actual Achievement for 2012/2013</b>	<b>Comment on deviations</b>
Library and information services infrastructure developed	11	6.	0	6	Additional scope of work still in progress
Relevant library materials provided.	21000	18 000 books and 40 periodical titles purchased	608 books and 09 periodicals purchased	17392 books and 31 periodicals	Target not achieved due to incapacity of the service provider to supply and deliver books and periodicals on time
Records management services developed and implemented.	66	45	24	21	Target not achieved due to non-submission of requests by government institutions

Archivalia conserved and preserved	15	20	125	105	Additional 104 done due to transfers of archival to the new
------------------------------------	----	----	-----	-----	---

**Performance indicators**

<b>PROGRAMME / SUB-PROGRAMME: LIBRARY AND INFORMATION SERVICE</b>					
<b>Performance Indicator</b>	<b>Actual Achievement 2011/2012</b>	<b>Planned Target 2012/2013</b>	<b>Actual Achievement 2012/2013</b>	<b>Deviation from planned target to Actual Achievement for 2012/2013</b>	<b>Comment on deviations</b>
Number of library materials procured	11 826	18000 books and 40 periodicals titles purchased	608 books and 09 periodicals purchased	17392 books and 31 periodicals not purchased	The target was not achieved due to procurement process of purchasing books which was finalised late and the incapacity of service providers to supply and deliver books and periodicals on time
Number of library monitoring visit conducted	278	360	395	35	Additional visits were done due to ICT challenges experienced
Number of Library Infrastructure Completed	3	6		6	Additional scope of work still in progress
Number of Community libraries provided with ICT infrastructure	1	11	4	7	The delays in appointment of service providers for cabling and networking
Number of special services established	0	2	1	1	Target not reached due to the incapacity of the service provider
<b>PROGRAMME / SUB-PROGRAMME: ARCHIVE SERVICE</b>					
<b>Performance Indicator</b>	<b>Actual Achievement 2011/2012</b>	<b>Planned Target 2012/2013</b>	<b>Actual Achievement 2012/2013</b>	<b>Deviation from planned target to Actual Achievement for 2012/2013</b>	<b>Comment on deviations</b>
Number of records classification systems approved	12	12	15	3	Additional done due to more request from clients

Number of governmental bodies inspected.	33	45	24	21	Target not achieved
Number of record managers trained.	67	40	53	13	Additional done due to more request from clients
Number of awareness and promotional projects / programmes rolled out	1	3	3	0	None
Number of linear meters transfers received from governmental bodies	15	20	125	105	Additional 104 done due to transfers from Makwarela archive

**Sub-programme expenditure**

	2012/2013			2011/2012		
Sub-Programme Name	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Library services	92,288	59,735	32,553	81,595	60,671	20,924
Archive services	3,188	3,238	(50)	6,013	5,108	905
<b>Total</b>	<b>95,476</b>	<b>62,973</b>	<b>32,503</b>	<b>87,608</b>	<b>65,779</b>	<b>21,829</b>

**5.4. PROGRAMME 4: SPORT AND RECREATION**

**Purpose:**

- Promotion of sport and recreation to contribute towards the reconciliation and development of communities, through the provision of equitable, accessible and affordable facilities, programmes and services.
- To promote a healthy lifestyle and develop school sport by ensuring mass participation development of talent and proper administration of school sport.

**Sub- programmes**

- Sport Development.
- Recreation.
- School sport

**Strategic objectives:**

- Sport and recreation programmes implemented.
- Institutional structures established, supported and transformed.
- A 2010 World cup legacy programme implemented.
- High performance athletes identified and supported.
- Sports management skills developed and nurtured.

**STRATEGIC OBJECTIVES**

<b>PROGRAMME NAME: SPORT AND RECREATION</b>					
<b>Strategic objectives</b>	<b>Actual Achievement 2011/2012</b>	<b>Planned Target 2012/2013</b>	<b>Actual Achievement 2012/2013</b>	<b>Deviation from planned target to Actual Achievement for 2012/2013</b>	<b>Comment on deviations</b>
Sport and recreation programmes implemented.	54506	29000	11 117	3883	Target not achieved due to withdrawal of the women and sport seminar by SRSA
Institutional structures established, supported and transformed.	640	84	87	3	Positive response from the clubs
A 2010 World cup legacy programme implemented.	760	270	258	12	Target not achieved due to delay in awarding of transversal sport equipment contract by SRSA
High performance athletes identified and supported.	200	137	615	510	Positive response from the clubs
Sports management skills developed and nurtured	96	1254	945	<b>309</b>	Target not achieved due to disagreement on the content of the modules

**Performance indicators**

<b>PROGRAMME / SUB-PROGRAMME: SPORT DEVELOPMENT</b>					
<b>Performance</b>	<b>Actual</b>	<b>Planned</b>	<b>Actual</b>	<b>Deviation</b>	<b>Comment on</b>

<b>Indicator</b>	<b>Achievement 2011/2012</b>	<b>Target 2012/2013</b>	<b>Achievement 2012/2013</b>	<b>from planned target to Actual Achievement for 2012/2013</b>	<b>deviations</b>
Number of athletes benefiting from Sport development activities.	2479	15 000	11 117	3883	Target not achieved due to withdrawal of the women and sport seminar by SRSA
Number of coaches trained	0	161	163	2	Positive response from the clubs
Number of technical officials trained	377	161	163	2	Positive response from the clubs
Number of athletes supported through High Performance programmes (athletes supported to excel in national and international competitions)	264	105	615	510	Positive response from the clubs
Number of talent identification programmes implemented	0	8	8	0	None
Number of sport events and programmes held	0	15	11	4	Target not achieved due to withdrawal of the women and sport seminar by SRSA
Number of sport promotion officers supporting the programmes	0	5	5	0	None
Number of affiliated and functional clubs supported per sporting code	0	211	211	0	None
Number of clubs established and supported	25	25	25	0	None
Number of functional provincial and local sport councils supported	0	6	6	0	None



Number of accredited sport academies supported	5	6	0	6	Target not achieved due to delays in accreditation by SASCOC
Number of competitions held.	9	5	5	0	None
Number of Sport Administrators trained	472	211	211	0	None

**PROGRAMME / SUB-PROGRAMME: RECREATION**

<b>Performance Indicator</b>	<b>Actual Achievement 2011/2012</b>	<b>Planned Target 2012/2013</b>	<b>Actual Achievement 2012/2013</b>	<b>Deviation from planned target to Actual Achievement for 2012/2013</b>	<b>Comment on deviations</b>
Number of Recreational Sport Events / programmes	51	19	17	2	Target not achieved due to withdrawal of support to the national golden games by SRSA and none staging of the national indigenous games due to international participation in indigenous games
Number of participants in recreational sport events/ programmes	25 347	8000	9764	1764	More achieved due to high turnover during big walk , inter hub and youth camp
Number of recreational structures supported	279	62	50	12	Target not achieved due to resignations
Number of hubs benefiting from the programmes	57	62	58	4	Target not achieved due to delay in awarding of transversal sport equipment contract by SRSA
Number of coordinators involved in the programme	51	69	56	13	13 posts not filled due to increases in compensation of employees
Number of coordinators trained as coaches/technical officials	48	62	58	4	Target not achieved due resignations

Number of outreach programmes supported	0	5	2	3	Target not achieved due to cancellation of districts outreach programmes
Number of mass mobilisation programmes conducted	0	4	1	3	Target not achieved due integration of district events to 1 provincial programme
Number of youth camps hosted	0	2	1	1	Target not achieved due SRSA directive to host 1 provincial camp in September 2012
<b>PROGRAMME / SUB-PROGRAMME: SCHOOL SPORT</b>					
<b>Performance Indicator</b>	<b>Actual Achievement 2011/2012</b>	<b>Planned Target 2012/2013</b>	<b>Actual Achievement 2012/2013</b>	<b>Deviation from planned target to Actual Achievement for 2012/2013</b>	<b>Comment on deviations</b>
Number of learners participating in school sport.	0	3500	27048	<b>21048</b>	Increased number of participants in school sport programmes
Number of talented athletes ID that were taken up into high performance structures/programmes	0	12	2	<b>10</b>	Target not achieved due minimal number of athletes attaining set standards
Number of SLA signed with provincial Federations	0	9	0	<b>9</b>	Target not achieved due non availability of pro-forma forms from SRSA
Number of schools supported with equipment and attire	1863	2700	523	2177	Target not achieved due to delay in awarding of transversal sport equipment contract by SRSA
Number of schools competitions supported	0	3	3	0	None
Number of coordinators coordinating the programme	31	33	31	2	2 posts not filled due to increases in compensation of employees
Number of school sport structures supported	25	9	9	0	None

Number of focus schools identified and supported with equipment and playing attire	0	5	5	0	None
Number of talented athletes identified during provincial School leagues Games	0	75	0	75	Target not achieved due to poor performance of athletes
Number of educators trained to deliver school sport programme	534	400	350	50	Target not achieved due to disagreement on the content of the modules

### Sub-programme expenditure

Sub-Programme Name	2012/2013			2011/2012		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
GM: Sport and Recreation	496	-	496	1,285	1,103	182
Sport Development	5,081	5,948	(867)	8,575	6,531	2,044
School Sports	64,522	53,184	11,338	64,190	55,723	8,467
<b>Total</b>	<b>70,099</b>	<b>59,132</b>	<b>10,967</b>	<b>74,050</b>	<b>63,357</b>	<b>10,693</b>

## 5. SUMMARY OF FINANCIAL INFORMATION

### 6.1. Departmental receipts

Departmental receipts	2012/2013			2011/2012		
	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
<b>Tax Receipts</b>						
Casino taxes						
Horse racing taxes						
Liquor licences						
Motor vehicle licences						
Sale of goods and services other than capital assets	940,000	1,084,097	144,097	654,000	508,229	-145,771
2Transfers received						
Fines, penalties and forfeits	7,000	8,268	1,268	1,000	795	-205
Interest, dividends and rent on land		2,230	2,230			
Sale of capital assets						
<b>Financial</b>	<b>312,000</b>	<b>353,719</b>	<b>42,300</b>	<b>110,000</b>	<b>192,698</b>	<b>+82,698</b>

transactions in assets and liabilities						
Total	1,259,000	1,448,313	187,664	765,000	702,230	-62,770

## 6.2. Programme Expenditure

Programmes	Voted for 2012/13	Roll-overs and Adjustments	Virement	Total voted	Actual Expenditure	Variance
	R`000	R`000	R`000	R`000	R`000	R`000
Programme 1	105,747	-	4,888	110,635	110,203	432
Programme 2	30,661	-	(3,441)	27,220	26,460	760
Programme 3	81,554	13,871	51	95,476	62,725	32,751
Programme 4	70,479	1,118	(1498)	70,099	59,132	10,967
<b>Total</b>	<b>288,441</b>	<b>14,989</b>	<b>-</b>	<b>303,430</b>	<b>258,520</b>	<b>44,910</b>

## 6.3. Transfer payments, excluding public entities

The department did not make any transfers to the statutory and non-statutory bodies but only supported them financially.

## 6.4. Public Entities

The department does not have public entities

## 6.5. Conditional grants and earmarked funds paid

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

## 6.6. Conditional grants and earmarked funds received

The table below describes each of the conditional grants and earmarked funds received by the department

### MASS SPORT & RECREATION PARTICIPATION PROGRAMME

Department who transferred the grant	<b>Sport and recreation South Africa</b>
Purpose of the grant	<b>To facilitate mass participation within communities and schools through selected activities ,empowerment of communities and schools in partnership with relevant stakeholders</b>
Expected outputs of the grant	<b>To ensure implementation of school and community mass</b>

	<b>participation programmes in the province</b>
Actual outputs achieved	<b>11 117 athletes benefited ,616 supported and 945 administrators, coaches and technical officials trained</b>
Amount per amended DORA	<b>R 56,851m</b>
Amount received (R'000)	<b>R 49,623m</b>
Reasons if amount as per DORA was not received	<b>None</b>
Amount spent by the department (R'000)	<b>R 45,775m</b>
Reasons for the funds unspent by the entity	<b>Funds not spent due to delay in awarding of transversal sport equipment contract by SRSA</b>
Monitoring mechanism by the receiving department	<b>Conduct monitoring visits</b>

#### **6.6.2 COMMUNITY LIBRARY SERVICES GRANT**

Department who transferred the grant	<b>National Arts and Culture</b>
Purpose of the grant	<b>To transform urban and rural community library infrastructure, facilities and service ( primarily targeting previously disadvantages communities ) through a recapitalised programme in support of local and national in support of local and national government</b>
Expected outputs of the grant	<b>Provide ,sustain and continue to improve the condition of infrastructure to ensure access to information</b>
Actual outputs achieved	<b>6 libraries have been build</b>
Amount per amended DORA	<b>R 82,693m</b>
Amount received (R'000)	<b>R 82,693m</b>
Reasons if amount as per DORA was not received	<b>None</b>
Amount spent by the department (R'000)	<b>R 49,903</b>
Reasons for the funds unspent by the entity	<b>Late finalisation of additional scope of work by DPW and non-delivery of library books by the service provider , late finalisation of tenders for repairs and maintenance</b>
Monitoring mechanism by the receiving department	<b>360 monitoring visits were done to the libraries</b>

#### **6.7. Donor Funds**

The Department has not received donor funding

## 6.8. Capital investment, maintenance and asset management plan

Infrastructure projects	2012/2013			2011/2012		
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000
New and replacement assets	45,061	33,512	11,549	30,000	28,611	1,389
Existing infrastructure assets						
- Upgrades and additions	1,200	-	1,200	10,000	1,322	8,678
- Rehabilitation, renovations and refurbishments						
- Maintenance and repairs	4,173	-	4,173	5,000	-	5,000
Infrastructure transfer						
- Current						
- Capital						
<b>Total</b>	<b>50,434</b>	<b>33,512</b>	<b>16,922</b>	<b>45,000</b>	<b>29,933</b>	<b>15,067</b>

# PART C: GOVERNANCE

## 2.5.1 Introduction

In promoting good governance, and ensuring that the strategic objectives are effectively and efficiently achieved, the Department accounts to the following governmental structures:

- Executive Committee of the Province (EXCO)
- The Executing Authority (MEC)
- The Audit Committee
- The Portfolio Committee on Sport , Arts and Culture
- Standing Committee on Public Accounts (SCOPA)
- National Treasury
- Provincial Treasury
- MINMEC of Sport and Recreation
- MINMEC of Arts and Culture
- Office of the Premier
- Office of the Auditor General

## 2.5.2. Risk Management

The Department has in line with the King III Report developed a Risk Management policy which encompasses the Risk Management Strategy and an Anti – Corruption Strategy.

An operational Risk Assessment was conducted in the financial year under review and a Top Ten risks register for the Department has also been developed. The department reports on a quarterly basis to the Audit Committee in relation to progress made in mitigating the risks identified. The Risk Management committee has been established and is guided by the Risk Committee Charter / Terms of Reference. The three critical risks mentioned in the Top Ten Risk Register and its mitigating factors are hereby tabled below:

Risks	Mitigating Measures
Financial Misstatements	Provincial Treasury is assisting in the technical review of the financial statements to ensure completeness. Treasury has also dedicated personnel to the Department to review and transfer skills to finance staff
Underspending of the Library Conditional Grant	Review organisational structure of the library conditional grant personnel in order to appoint skilled personnel in project and infrastructure management.
Inadequate Control over assets	Interim audit has been conducted to provide

	reasonable assurance on the asset valuation process.
--	--

**2.5.3 Fraud and Corruption**

In order to encourage officials to report all acts of corruption, awareness workshops and campaigns on corruption were held during the financial year under review. The Department held two fraud prevention campaigns in December 2012 and March 2013. Officials are encouraged to report fraud cases through the anti – fraud and corruption hotline. Out of the 10 fraud and corruption cases, 5 have been investigated and finalised and five are still in progress. Of all the cases that have been finalised, the Department ensures that appropriate action is taken on the employees concerned. The Fraud Prevention Plan and the Fraud Prevention Strategy have been approved and implemented by the Department.

**2.5.4 Minimising Conflict of Interest**

In order to minimise and prevent conflict of Interest, the Department had put measures in place to ensure that all members of all the Bid Committees declare, in writing, any conflict of interest during committee meetings. All SCM practitioners are also obliged to sign SCM code of conduct and to declare any business interest they might have in writing. This process also affects the members of the Senior Management Level. In addition, the Department has developed and adopted the RWOPS (Remuneration Work outside Public Service) Guidelines. Members of staff were taken through the guidelines to ensure compliance.

The Department has conducted an exercise on verifying whether employees have declared their business interests and whether permission was obtained from the Executive Authority to conduct business with various Departments. Appropriate action will be taken against the officials concerned once the verification process has been completed.

The Department has updated its register of companies that are owned by Public Servants to ensure that no bids are awarded to those companies. The Supply Chain Management Division of the Department also conducts a CIPC and a Persal search prior to any appointment of a company.

**2.5.5 Code of Conduct**

In order to promote good ethical conduct in the Department, the Public Service Code of Conduct has been adopted and workshops were conducted to educate all members of staff including those in the Districts. The copies of the Code of Conduct have been distributed to every departmental official and receipt has been acknowledged in writing.

**2.5.6 OHS, Health and Safety Matters**

The Department has appointed OHS Representatives at the Head Office and Districts Offices. The core responsibility of the OHS Representatives is to conduct monthly workplace OHS inspections in their respective offices to identify hazards and the causes thereof and advise management accordingly.

The Manager: Employee Health and Wellness compiles monthly compliance reports and submit to Management to take corrective action on non-compliance matters.



### **2.5.7 Internal Audits**

The Department utilises the transversal services of the Internal Audit Unit based in Provincial Treasury. Progress made in relation to findings made by the Internal Audit Unit is also reported to the Audit Committee on a quarterly basis. In order to improve the financial management of the Department, transversal financial policies developed by Provincial Treasury have been adopted. The following audits were done in the year under review:

- Supply Chain Management
- Communications
- Asset Management
- In – Year Reporting and Interim Financial Statements
- Library Management

The Department has developed an Internal Audit action Plan to address the audit findings of the Internal Audit.

# PART D: HUMAN RESOURCE MANAGEMENT

---

## 1. LEGISLATURE THAT GOVERN HR MANAGEMENT

The information provided in this part is prescribed by the Public Service Regulations (Chapter 1, Part III J.3 and J.4).

## 2. INTRODUCTION

The HR priorities for the year under review are as follows:

To support achievement of organisational objectives

- Review and revise organisational structure
- Conduct job evaluation for proper grading of posts.
- Fill all vacant funded posts for effective functioning of the department.

To implement Human Resource strategies

- Implement skills development programmes to bridge skills gaps
  - Implement ABET training for unskilled employee
  - Provide learnership and internship programmes
  - Job creation for unemployed graduate
  - Award study bursaries to youth from disadvantage families and communities
  - Implement Employment Equity programme
- Implement PMDS to motivate employees, identify their learning gaps and design programmes for development

### 3. HUMAN RESOURCE OVERSIGHT STATISTICS

#### 3.1. Personnel related expenditure

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

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

*Table 3.1.1 Personnel expenditure by programme*

Programme	Total Expenditure (R'000)	Personnel Expenditure (R'000)	Training Expenditure (R'000)	Professional and Special Services Expenditure (R'000)	Personnel Expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Administration	94773	50426	0	0	53.2	110
Cultural affairs	23533	18145	0	0	77.1	40
Library & Archives services	47769	19474	0	0	40.8	43
Sport & Recreation	40446	15996	0	0	39.5	35
Total as on Financial Systems (BAS)	206520	104040	0	0	50.4	227

*Table 3.1.2 Personnel costs by salary band*

Salary band	Personnel Expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (Levels 1-2)	828	0.8	8	103,500
Skilled (level 3-5)	10,048	9.4	81	124,049
Highly skilled production (levels 6-8)	25,969	24.4	116	223,871
Highly skilled supervision (levels 9-12)	38,920	36.5	89	437,303
Senior and Top management (levels 13-16)	13,715	12.9	17	806,765
Contract (Levels 1-2)	3,813	3.6	78	48,885
Contract (Levels 3-5)	3,583	3.4	36	99,528

<b>Contract (Levels 6-8)</b>	5,598	5.2	32	174,938
<b>Contract (Levels 9-12)</b>	295	0.3	1	295,000
<b>Periodical Remuneration</b>	2	0	2	1,000
<b>Abnormal Appointment</b>	16	0	2	8,000
<b>Total</b>	<b>102787</b>	<b>96.4</b>	<b>462</b>	<b>222483</b>

*Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme*

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
<b>Programme 1: Administration</b>	36847	74.7	24	0	1610	3.3	2142	4.3
<b>Programme 2: Cultural Affairs</b>	13173	71.7	0	0	680	3.7	771	4.2
<b>Programme 3: Library and information services</b>	16278	82.1	0	0	481	2.4	764	3.9
<b>Programme 4: Sport and Recreation</b>	7296	75.7	0	0	135	1.4	294	3
<b>Sport arts and culture</b>	1267	76.8	0	0	0	0	16	1
<b>Programme 1: administration</b>	3284	99.7	0	0	0	0	0	0
<b>Sport and recreation</b>	2894	64.1	0	0	61	1.4	173	3.8
<b>TOTAL</b>	<b>81039</b>	<b>76</b>	<b>24</b>	<b>0</b>	<b>2967</b>	<b>2.8</b>	<b>4160</b>	<b>3.9</b>

*Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band*

Salary Bands	Salaries	Overtime	Home Owners	Medical Aid
--------------	----------	----------	-------------	-------------

					Allowance			
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
<b>Skilled (level 1-2)</b>	517	62.4	0	0	70	8.5	118	14.3
<b>Skilled (level 3-5)</b>	6516	64.5	1	0	825	8.2	1036	10.3
<b>Highly skilled production (levels 6-8)</b>	18641	69.4	13	0	994	3.7	1756	6.5
<b>Highly skilled supervision (levels 9-12)</b>	30791	74.7	11	0	669	1.6	1073	2.6
<b>Senior management (level 13-16)</b>	11293	79.1	0	0	409	2.9	178	1.2
<b>Contract (Levels 1-2)</b>	3809	99.9	0	0	0	0	0	0
<b>Contract (Levels 3-5)</b>	3581	99.9	0	0	0	0	0	0
<b>Contract (Levels 6-8)</b>	5597	99.8	0	0	0	0	0	0
<b>Contract (Levels 9-12)</b>	295	86.5	0	0	0	0	0	0
<b>Periodical Remuneration</b>	0	0	0	0	0	0	0	0
<b>Abnormal Appointment</b>	0	0	0	0	0	0	0	0
<b>Total</b>	<b>81040</b>	<b>76</b>	<b>25</b>	<b>0</b>	<b>2967</b>	<b>2.8</b>	<b>4161</b>	<b>3.9</b>

### 3.2. Employment and Vacancies

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

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

This information is presented in terms of three key variables:

- programme
- salary band
- critical occupations

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

*Table 3.2.1 Employment and vacancies by programme*

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Programme 1: administration, Permanent	161	156	3.1	0
Programme 2: cultural affairs, Permanent	70	65	7.1	0
Programme 3: library and information services, Permanent	120	115	4.2	0
Programme 4: sport and recreation, Permanent	55	53	3.6	0
Sport Arts and culture, Permanent	1	1	0	0
Programme 1: administration, Permanent	60	58	3.3	0
Sport and Recreation, Permanent	13	10	23.1	0
<b>Total</b>	<b>480</b>	<b>458</b>	<b>4.6</b>	<b>0</b>

*Table 3.2.2 Employment and vacancies by salary band*

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled ( 1-2)	14	9	35.7	0
Skilled(3-5)	83	80	3.6	0
Highly skilled production (6-8)	121	116	4.1	0
Highly skilled supervision (9-12)	97	89	8.2	0
Senior management (13-16)	18	17	5.6	0
Contract (Levels 1-2),	78	78	0	0

<b>Permanent</b>				
<b>Contract (Levels 3-5), Permanent</b>	36	36	0	0
<b>Contract (Levels 6-8), Permanent</b>	32	32	0	0
<b>Contract (Levels 9-12), Permanent</b>	1	1	0	0
<b>Total</b>	<b>480</b>	<b>458</b>	<b>4.6</b>	<b>0</b>

*Table 3.2.3 Employment and vacancies by critical occupations*

<b>Critical occupation</b>	<b>Number of posts on approved establishment</b>	<b>Number of posts filled</b>	<b>Vacancy Rate</b>	<b>Number of employees additional to the establishment</b>
<b>Administrative related, Permanent</b>	80	74	7.5	0
<b>Archivists curators and related professionals, Permanent</b>	6	6	0	0
<b>Auxiliary and related workers, Permanent</b>	1	1	0	0
<b>Bus and heavy vehicle drivers, Permanent</b>	1	1	0	0
<b>Cleaners in offices workshops hospitals etc., Permanent</b>	31	30	3.2	0
<b>Client inform clerks (switchboard reception clerks), Permanent</b>	2	2	0	0
<b>Communication and information related, Permanent</b>	3	3	0	0
<b>Farm hands and labourers, Permanent</b>	21	21	0	0
<b>Finance and economics related, Permanent</b>	7	7	0	0
<b>Financial and related professionals, Permanent</b>	15	15	0	0
<b>Financial clerks and credit controllers, Permanent</b>	22	21	4.5	0

Forestry labourers, Permanent	2	2	0	0
Head of department/chief executive officer, Permanent	1	1	0	0
Health sciences related, Permanent	1	1	0	0
Human resources & organisat developm & relate prof, Permanent	7	7	0	0
Human resources clerks, Permanent	36	36	0	0
Human resources related, Permanent	4	4	0	0
Identification experts, Permanent	1	1	0	0
Language practitioners interpreters & other comun, Permanent	6	6	0	0
Librarians and related professionals, Permanent	6	5	16.7	0
Library mail and related clerks, Permanent	73	70	4.1	0
Light vehicle drivers, Permanent	1	1	0	0
Logistical support personnel, Permanent	1	1	0	0
Messengers porters and deliverers, Permanent	9	7	22.2	0
Other administrat & related clerks and organisers, Permanent	15	15	0	0
Other administrative policy and related officers, Permanent	4	4	0	0
Other occupations, Permanent	83	80	3.6	0
Public order policing, Permanent	1	1	0	0
Risk management and security services, Permanent	5	5	0	0
Secretaries & other keyboard operating clerks, Permanent	20	18	10	0
Senior managers, Permanent	15	12	20	0
<b>TOTAL</b>	<b>480</b>	<b>458</b>	<b>4.6</b>	<b>0</b>



### 3.3. Job Evaluation

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

*Table 3.3.1 Job Evaluation by Salary band*

Salary band	Number of posts on approved establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Posts Upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1-2)	14	0	0	0	0	0	0
Contract (Levels 1-2)	78	0	0	0	0	0	0
Contract (Levels 3-5)	36	0	0	0	0	0	0
Contract (Levels 6-8)	32	0	0	0	0	0	0
Contract (Levels 9-12)	1	0	0	0	0	0	0
Skilled (Levels 3-5)	83	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	121	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	97	0	0	0	0	0	0
Senior Management Service Band A	14	0	0	0	0	0	0
Senior Management Service Band B	2	0	0	0	0	0	0
Senior Management Service Band C	1	0	0	0	0	0	0
Senior Management Service Band D	1	0	0	0	0	0	0
<b>Total</b>	<b>480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

*Table 3.3.2 Profile of employees whose positions were upgraded due to their posts being upgraded*

Beneficiary	African	Asian	Coloured	White	Total
-------------	---------	-------	----------	-------	-------

<b>Female</b>	0	0	0	0	0
<b>Male</b>	0	0	0	0	0
<b>Total</b>	0	0	0	0	0
<b>Employees with a disability</b>					0

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

*Table 3.3.3 Employees with salary levels higher than those determined by job evaluation by occupation*

<b>Occupation</b>	<b>Number of employees</b>	<b>Job evaluation level</b>	<b>Remuneration level</b>	<b>Reason for deviation</b>
<b>None</b>	0	0	0	N/A
<b>None</b>	0	0	0	N/A
<b>Total</b>	0	0	0	N/A
Percentage of total employed				0

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

*Table 3.3.4 Profile of employees who have salary levels higher than those determined by job evaluation*

<b>Beneficiary</b>	<b>African</b>	<b>Asian</b>	<b>Coloured</b>	<b>White</b>	<b>Total</b>
<b>Female</b>	0	0	0	0	0
<b>Male</b>	0	0	0	0	0
<b>Total</b>	0	0	0	0	0
<b>Employees with a disability</b>	0	0	0	0	0

3.4. Employment Changes	<b>Total Number of Employees whose remuneration exceeded the grade determined by job evaluation in 2012/13</b>	<b>0</b>
-------------------------	--	----------

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

*Table 3.4.1 Annual turnover rates by salary band*

Salary Band	Number of employees at beginning of period-April 2012	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled ( Levels 1-2)	8	1	1	12.5
Skilled (Levels3-5)	86	0	5	5.8
Highly skilled production (Levels 6-8)	114	1	1	0.9
Highly skilled supervision (Levels 9-12)	88	1	1	1.1
Senior Management Service Bands A	14	0	1	7.1
Senior Management Service Bands B	2	0	0	0
Senior Management Service Bands C	1	0	0	0
Senior Management Service Bands D	1	0	0	0
Contract (Levels 1-2), Permanent	101	0	15	14.9
Contract (Levels 3-5), Permanent	24	0	7	29.2
Contract (Levels 6-8), Permanent	23	0	3	13
Contract (Levels 9-12), Permanent	1	0	0	0
<b>Total</b>	<b>463</b>	<b>3</b>	<b>34</b>	<b>7.3</b>

*Table 3.4.2 Annual turnover rates by critical occupation*

Critical Occupation	Number of employees at beginning of period-April 2012	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Administrative related, Permanent	68	2	1	1.5
Archivists curators and related professionals, Permanent	6	0	0	0
Auxiliary and related workers, Permanent	1	0	0	0
Bus and heavy vehicle drivers, Permanent	1	0	0	0
Cleaners in offices workshops hospitals etc., Permanent	32	1	3	9.4
Client inform clerks(switchb receipt	2	0	0	0

<b>inform clerks), Permanent</b>				
<b>Communication and information related, Permanent</b>	3	0	0	0
<b>Farm hands and labourers, Permanent</b>	21	0	0	0
<b>Finance and economics related, Permanent</b>	7	0	0	0
<b>Financial and related professionals, Permanent</b>	14	0	0	0
<b>Financial clerks and credit controllers, Permanent</b>	23	0	1	4.3
<b>Forestry labourers, Permanent</b>	2	0	0	0
<b>Head of department/chief executive officer, Permanent</b>	1	0	0	0
<b>Health sciences related, Permanent</b>	1	0	0	0
<b>Historians and political scientists, Permanent</b>	1	0	0	0
<b>Human resources &amp; organisat developm &amp; relate prof, Permanent</b>	9	0	0	0
<b>Human resources clerks, Permanent</b>	46	0	13	28.3
<b>Human resources related, Permanent</b>	4	0	0	0
<b>Identification experts, Permanent</b>	1	0	0	0
<b>Language practitioners interpreters &amp; other commun, Permanent</b>	6	0	0	0
<b>Librarians and related professionals, Permanent</b>	5	0	0	0
<b>Library mail and related clerks, Permanent</b>	57	0	10	17.5
<b>Light vehicle drivers, Permanent</b>	2	0	0	0
<b>Logistical support personnel, Permanent</b>	1	0	0	0
<b>Messengers porters and deliverers, Permanent</b>	7	0	0	0
<b>Other administrat &amp; related clerks and</b>	15	0	0	0

organisers, Permanent				
Other administrative policy and related officers, Permanent	4	0	0	0
Other occupations, Permanent	83	0	3	3.6
Public order policing, Permanent	1	0	0	0
Risk management and security services, Permanent	4	0	0	0
Secretaries & other keyboard operating clerks, Permanent	22	0	1	4.5
Senior managers, Permanent	12	0	1	8.3
Trade labourers, Permanent	1	0	1	100
<b>TOTAL</b>	<b>463</b>	<b>3</b>	<b>34</b>	<b>7.3</b>

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

*Table 3.4.3 Reasons why staff left the department*

Termination Type	Number	% of Total Resignations
Death	3	8.8
Resignation	6	17.6
Expiry of contract	21	61.8
Dismissal – operational changes	1	2.9
Retirement	3	8.8
<b>Total</b>	<b>34</b>	<b>100</b>
<b>Total number of employees who left as a % of total employment</b>		<b>7.3</b>

*Table 3.4.4 Promotions by critical occupation*

Occupation	Employees 1 April 2012	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Administrative related	68	0	0	29	42.6

<b>Archivists curators and related professionals</b>	6	0	0	2	33.3
<b>Auxiliary and related workers</b>	1	0	0	1	100
<b>Bus and heavy vehicle drivers</b>	1	0	0	0	0
<b>Cleaners in offices workshops hospitals etc.</b>	32	0	0	16	50
<b>Client inform clerks(switchb receipt inform clerks)</b>	2	0	0	0	0
<b>Communication and information related</b>	3	0	0	0	0
<b>Farm hands and labourers</b>	21	0	0	18	85.7
<b>Finance and economics related</b>	7	0	0	4	57.1
<b>Financial and related professionals</b>	14	0	0	5	35.7
<b>Financial clerks and credit controllers</b>	23	0	0	11	47.8
<b>Forestry labourers</b>	2	0	0	1	50
<b>Head of department/chief executive officer</b>	1	0	0	0	0
<b>Health sciences related</b>	1	0	0	1	100
<b>Historians and political scientists</b>	1	0	0	0	0
<b>Human resources &amp; organisation development &amp; relate professional</b>	9	0	0	3	33.3
<b>Human resources clerks</b>	46	0	0	18	39.1
<b>Human resources related</b>	4	0	0	2	50
<b>Identification experts</b>	1	0	0	1	100
<b>Language practitioners interpreters &amp; other</b>	6	0	0	3	50

<b>commun</b>					
<b>Librarians and related professionals</b>	5	0	0	0	0
<b>Library mail and related clerks</b>	57	0	0	5	8.8
<b>Light vehicle drivers</b>	2	0	0	0	0
<b>Logistical support personnel</b>	1	0	0	0	0
<b>Messengers porters and deliverers</b>	7	0	0	4	57.1
<b>Other administrat &amp; related clerks and organisers</b>	15	0	0	1	6.7
<b>Other administrative policy and related officers</b>	4	0	0	1	25
<b>Other occupations</b>	83	0	0	2	2.4
<b>Public order policing</b>	1	0	0	0	0
<b>Risk management and security services</b>	4	0	0	1	25
<b>Secretaries &amp; other keyboard operating clerks</b>	22	0	0	5	22.7
<b>Senior managers</b>	12	0	0	0	0
<b>Trade Labour</b>	1	0	0	1	100
<b>TOTAL</b>	463	<b>0</b>	<b>0</b>	<b>135</b>	<b>29.2</b>

*Table 3.4.5 Promotions by salary band*

<b>Salary Band</b>	<b>Employees 1 April 2012</b>	<b>Promotions to another salary level</b>	<b>Salary bands promotions as a % of employees by salary level</b>	<b>Progressions to another notch within a salary level</b>	<b>Notch progression as a % of employees by salary bands</b>
<b>Lower skilled ( Levels 1-2)</b>	8	0	0	2	25
<b>Skilled (Levels3-5)</b>	86	0	0	53	61.6
<b>Highly skilled production Levels (6-8)</b>	114	0	0	40	35.1

Highly skilled supervision (Levels 9-12)	88	0	0	40	45.5
Senior Management (Level 13-16)	18	0	0	0	0
Contract (Levels 1-2), Permanent	101	0	0	0	0
Contract (Levels 3-5), Permanent	24	0	0	0	0
Contract (Levels 6-8), Permanent	23	0	0	0	0
Contract (Levels 9-12), Permanent	1	0	0	0	0
<b>Total</b>	<b>463</b>	<b>0</b>	<b>0</b>	<b>135</b>	<b>29.2</b>

### 3.5. Employment Equity

*Table 3.5.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as at 31 March 2013*

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	7	0	1	0	6	0	0	0	
Professionals	23	0	0	0	26	1	1	3	
Technicians and associate professionals	41	0	0	1	36	0	1	1	
Clerks	66	0	0	0	91	1	0	4	
Service and sales workers	2	0	0	0	4	0	0	0	14
Plant and machine operators and assemblers	2	0	0	0	0	0	0	0	54
Elementary occupations	77	0	0	0	62	0	0	0	80
Other, Permanent	0	0	0	0	1	0	0	0	162
<b>Total</b>	<b>218</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>226</b>	<b>2</b>	<b>2</b>	<b>8</b>	<b>6</b>
Employees with disabilities	7	0	0	0	3	0	0	0	10

*Table 3.5.2 Total number of employees (including employees with disabilities) in each of the following occupational bands on 31 March 2013*

Occupational Band	Male	Female	
-------------------	------	--------	--



	African	Coloured	Indian	White	African	Coloured	Indian	White	Total
Top Management(L15-L16)	0	0	0	0	2	0	0	0	2
Senior Management(L13-L14)	9	0	1	0	5	0	0	0	15
Professionally qualified and experienced specialists and mid-management	46	0	0	1	39	0	2	1	89
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	47	0	0	0	60	2	0	7	116
Semi-skilled and discretionary decision making	50	0	0	0	30	0	0	0	80
Unskilled and defined decision making	2	0	0	0	7	0	0	0	9
Contract (Professionally qualified), Permanent	0	0	0	0	1	0	0	0	1
Contract (Skilled technical), Permanent	9	0	0	0	23	0	0	0	32
Contract (Semi-skilled), Permanent	15	0	0	0	21	0	0	0	36
Contract (Unskilled), Permanent	40	0	0	0	38	0	0	0	78
<b>Total</b>	<b>218</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>226</b>	<b>2</b>	<b>2</b>	<b>8</b>	<b>458</b>

*Table 3.5.3 Recruitment*

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Professionally qualified and experienced specialists and mid-management	0	0	0	0	1	0	0	0	1
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	0	0	0	0	1	0	0	0	1

				0					
<b>Semi-skilled and discretionary decision making</b>	0	0	0	0	1	0	0	0	1
<b>Total</b>	0	0	0	0	3	0	0	0	3
<b>Employees with disabilities</b>	0	0	0	0	0	0	0	0	0

*Table 3.5.4 Promotions*

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
<b>Professionally qualified and experienced specialists and mid-management</b>	19	0	0	0	21	0	0	0	40
<b>Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents</b>	17	0	0	0	22	1	0	0	40
<b>Semi-skilled and discretionary decision making</b>	34	0	0	0	19	0	0	0	53
<b>Unskilled and defined decision making</b>	0	0	0	0	2	0	0	0	2
<b>Total</b>	70	0	0	0	64	1	0	0	135
<b>Employees with disabilities</b>	1	0	0	0	0	1	0	0	2

*Table 3.5.5 Terminations*

Occupational Band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
<b>Senior Management</b>	1	0	0	0	0	0	0	0	1
<b>Professionally qualified and experienced specialists and mid-management</b>	1	0	0	0	0	0	0	0	1
<b>Skilled technical and academically qualified workers, junior management, supervisors, foreman and</b>	0	0	0	0	1	0	0	0	1

superintendents									
Semi-skilled and discretionary decision making	4	0	0	0	0	0	0	1	5
Unskilled and defined decision making	0	0	0	0	1	0	0	0	1
Contract (Skilled technical), Permanent	0	0	0	0	2	0	0	1	3
Contract (Semi-skilled), Permanent	3	0	0	0	4	0	0	0	7
Contract (Unskilled), Permanent	4	0	0	0	11	0	0	0	15
<b>Total</b>	13	0	0	0	19	0	0	2	34
<b>Employees with Disabilities</b>	1	0	0	0	0	0	0	0	1

*Table 3.5.6 Disciplinary action*

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

*Table 3.5.7 Skills development*

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Legislators, senior officials and managers	0	0	0	0	0	0	0	0	0
Professionals	0	0	0	0	0	0	0	0	0
Technicians and associate professionals	0	0	0	0	0	0	0	0	0
Clerks	0	0	0	0	0	0	0	0	0
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	0	0	0	0	0	0	0	0	0
<b>Total</b>	0	0	0	0	0	0	0	0	0

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Employees with disabilities	0	0	0	0	0	0	0	0	0

### 3.6. Performance Rewards

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

*Table 3.6.1 Performance Rewards by race, gender and disability*

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African, Male	50	211	23.7	319	6,372
Asian, Male	0	1	0	0	0
Coloured Male	0	0	0	0	0
White Male	0	1	0	0	0
African Female	33	223	14.8	244	7,398
Asian Female	0	2	0	0	0
Coloured Female	0	2	0	0	0
White Female	2	8	25	30	15,086
Employees with a disability	1	10	10	4	4,199
TOTAL	86	458	18.8	597	6,943

*Table 3.6.2 Performance Rewards by salary band for personnel below Senior Management Service.*

Salary Band	Beneficiary Profile			Cost		
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	Total cost as a % of the total personnel expenditure
Lower Skilled (Levels 1-2)	5	8	62.5	19	5	8
Skilled (level 3-5)	55	81	67.9	235	55	81

Highly skilled production (level 6-8)	14	116	12.1	126	14	116
Highly skilled supervision (level 9-12)	12	89	13.5	217	12	89
Contract (Levels 1-2)	0	78	0	0	0	78
Contract (Levels 3-5)	0	36	0	0	0	36
Contract (Levels 6-8)	0	32	0	0	0	32
Contract (Levels 9-12)	0	1	0	0	0	1
Periodical Remuneration	0	2	0	0	0	2
Abnormal Appointment	0	2	0	0	0	2
<b>Total</b>	<b>86</b>	<b>445</b>	<b>19.3</b>	<b>597</b>	<b>86</b>	<b>445</b>

*Table 3.6.3 Performance Rewards by critical occupation*

Critical Occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total Cost (R'000)	Average cost per employee
Administrative related	7	74	9.5	136	19,429
Archivists curators and related professionals	0	6	0	0	0
Auxiliary and related workers	1	1	100	8	8,000
Bus and heavy vehicle drivers	1	1	100	4	4,000
Cleaners in offices workshops hospitals etc.	23	30	76.7	94	4,087
Client inform clerks (switch board receipt inform clerks)	0	2	0	0	0
Communication and information related	1	3	33.3	16	16,000
Farm hands and labourers	17	21	81	67	3,941
Finance and economics related	0	7	0	0	0
Financial and related professionals	2	15	13.3	24	12,000
Financial clerks and credit controllers	1	21	4.8	8	8,000
Forestry labourers	2	2	100	9	4,500

Head of department/chief executive officer	0	1	0	0	0
Health sciences related	0	1	0	0	0
Human resources & organisat developm & relate prof	0	7	0	0	0
Human resources clerks	7	36	19.4	35	5,000
Human resources related	0	4	0	0	0
Identification experts	1	1	100	17	17,000
Language practitioners interpreters & other commun	0	6	0	0	0
Librarians and related professionals	0	5	0	0	0
Library mail and related clerks	1	69	1.4	4	4,000
Light vehicle drivers	0	1	0	0	0
Logistical support personnel	0	1	0	0	0
Messengers porters and deliverers	7	7	100	29	4,143
Other administrat & related clerks and organisers	3	15	20	26	8,667
Other administrative policy and related officers	1	4	25	21	21,000
Other occupations	2	80	2.5	23	11,500
Public order policing	0	1	0	0	0
Rank: Unknown	0	1	0	0	0
Risk management and security services	4	5	80	43	10,750
Secretaries & other keyboard operating clerks	4	18	22.2	27	6,750
Senior managers	0	12	0	0	0
Trade labourers	1	0	0	4	4,000
<b>Total</b>	<b>86</b>	<b>458</b>	<b>18.8</b>	<b>595</b>	<b>6919</b>

*Table 3.6.4 Performance related rewards (cash bonus), by salary band for Senior Management Service*

Salary Band	Beneficiary Profile			Cost		
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average cost per employee	Total cost as a % of the total personnel expenditure
Band A	0	13	0	0	0	0
Band B	0	2	0	0	0	0
Band C	0	1	0	0	0	0
Band D	0	1	0	0	0	0
<b>Total</b>	<b>0</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 3.7. Foreign Workers

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

*Table 3.7.1 Foreign workers by salary band*

Salary Band	01 April 2012		31 March 2013		Change	
	Number	% of total	Number	% of total	Number	% Change
Lower skilled	0	0	0	0	0	0
Highly skilled production (Lev. 6-8)	0	0	0	0	0	0
Highly skilled supervision (Lev. 9-12)	0	0	0	0	0	0
Contract (level 9-12)	0	0	0	0	0	0
Contract (level 13-16)	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Table 3.7.2 Foreign workers by major occupation*

Major Occupation	01 April 2012		31 March 2013		Change	
	Number	% of total	Number	% of total	Number	% Change
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0

### 3.8. Leave utilisation

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

*Table 3.8.1 Sick leave*

Salary Band	Total days	% Days with Medical certification	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated Cost (R'000)
Lower Skills (Level 1-2)	54	100	8	3.1	7	14
Skilled (levels 3-5)	372	92.5	60	23.1	6	120
Highly skilled production (levels 6-8)	717	88.4	88	33.8	8	452
Highly skilled supervision (levels 9 -12)	419	92.4	61	23.5	7	609
Top and Senior management (levels 13-16)	99	96	11	4.2	9	287
Contract (Levels 3-5)	101	84.2	17	6.5	6	31
Contract (Levels 6-8)	65	84.6	14	5.4	5	35
Contract (Levels 9-12)	8	100	1	0.4	8	7
<b>Total</b>	<b>1835</b>	<b>90.6</b>	<b>260</b>	<b>100</b>	<b>7</b>	<b>1555</b>

*Table 3.8.2 Disability leave (temporary and permanent)*

Salary Band	Total days	% Days with Medical certification	Number of Employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated Cost (R'000)
Skilled (Levels 3-5)	12	100	2	33.3	6	3
Highly skilled production (Levels 6-8)	10	100	1	16.7	10	5
Highly skilled supervision (Levels 9-12)	55	100	3	50	18	85
<b>Total</b>	<b>77</b>	<b>100</b>	<b>6</b>	<b>100</b>	<b>13</b>	<b>93</b>

*Table 3.8.3 Annual Leave*

Salary Band	Total days taken	Number of Employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	177	9	20
Skilled Levels 3-5)	2080	84	25
Highly skilled production (Levels 6-8)	2430	115	21



Highly skilled supervision (Levels 9-12)	1971	86	23
Senior management (Levels 13-16)	288	18	16
Contract (Levels 1-2)	39	5	8
Contract (Levels 3-5)	531	38	14
Contract (Levels 6-8)	445	30	15
Contract (Levels 9-12)	21	1	21
<b>Total</b>	<b>7982</b>	<b>386</b>	<b>21</b>

*Table 3.8.4 Capped leave*

Salary Band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as at 31 March
Skilled Levels 3-5)	51	10	10	99
Highly skilled production (Levels 6-8)	8	8	8	102
<b>Total</b>	<b>59</b>	<b>18</b>	<b>18</b>	<b>201</b>

The following table summarise payments made to employees as a result of leave that was not taken.

*Table 3.8.5 Leave payouts*

Reason	Total Amount (R'000)	Number of Employees	Average per employee (R'000)
Leave payout for 2011/12 due to non-utilisation of leave for the previous cycle	N/A	N/A	N/A
Capped leave payouts on termination of service for 2012/13	203	20	10150
Current leave payout on termination of service for 2012/13	431583.56	04	107895.89
Total	431786.56	24	118045.89

### 3.9. HIV/AIDS & Health Promotion Programmes

*Table 3.9.1 Steps taken to reduce the risk of occupational exposure*

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk

*Table 3.9.2 Details of Health Promotion and HIV/AIDS Programmes (tick the applicable boxes and provide the required information)*

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position.	x		Maguga F.D (Senior Manager Strategic Planning)
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	x		The department has a manager and admin officer for Employee Health and Wellness dedicated to promote employees health and wellness. There was no budget allocated for EHW for 2012/13 financial year.
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	x		Crisis intervention, assessment and referral to appropriate agencies, short term counseling, formation of links between workplace, community resources and other external resources that provide such services.
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	x		M.M Jena –Museums and heritage Mathole D-HRM &D Nkhwashu H-MEC Office Magada M.R-Risk management Nyandani T.P -Arts & Culture Sethlare S.M- School sport & recreation Segoale M.W -Sport Development Mangena MPL- Budget & salaries Musundwa M.S- Waterberg District Mbedzi M -Vhembe District Mathonsi P - Mopani District Makgoka S – NEHAWU Rambuwani M.D-PSA
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	x		The Department has these policies: Occupational health and safety, Employee health and wellness, HIV/AIDS management. The policies were not reviewed as they are still up –to-date.
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of	x		There is an approved policy on HIV and AIDS that clearly outlines that employees should not be discriminated in any form and further states steps that

these measures.			can be taken by those discriminated.
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	x		99 employees went for HIV Counseling and Testing.
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	x		Number of HIV/AIDS awareness sessions Number of condoms distributed Number of officials who underwent HCT Number of referred cases of counseling finalized

### 3.10. Labour Relations

*Table 3.10.1 Collective agreements*

Subject Matter	Date
None	

*Table 3.10.2 Misconduct and disciplinary hearings finalised*

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	0	0
Verbal warning	0	0
Written warning	0	0
Final written warning	2	50%
Suspended without pay	0	0
Fine	0	0
Demotion	0	0
Dismissal	2	50%
Not guilty	0	0
Case withdrawn	0	0
Total	4	

*Table 3.10.3 Types of misconduct addressed at disciplinary hearings*

Type of misconduct (based on annexure A)	Number	% of total
-Gross negligence	3	25%
-Absenteeism	2	17%

Misappropriation of State funds	1	8%
Mismanagement of LIHRA funds	1	8%
Contravened Annexure A of SMS handbook & section 3 a (1) (b) & b of PFMA	1	8%
Contravened procurement procedures	2	17%
Misplacement of documents as such prejudiced the administration, discipline and efficiency of the Department.	1	8%
Gross dishonesty & fraud	1	8%
Total		

*Table 3.10.4 Grievances lodged*

	Number	% of Total
Number of grievances resolved	05	50%
Number of grievances not resolved	05	50%
Total number of grievances lodged	10	

*Table 3.10.5 Disputes lodged*

	Number	% of Total
Number of disputes upheld	01	33%
Number of disputes dismissed	02	67%
Total number of disputes lodged	03	

*Table 3.10.6 Strike actions*

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

*Table 3.10.7 Precautionary suspensions*

Number of people suspended	2
Number of people who's suspension exceeded 30 days	2
Average number of days suspended	7 Months ( 182 days)
Cost (R'000) of suspension	R 366 043. 09 R 272 630. 26

### 3.11. Skills development

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

*Table 3.11.1 Training needs identified*

Occupational	Gender	Number of	Training needs identified at start of the reporting period
--------------	--------	-----------	--

Category		employees as at 1 April 2012	Learnerships	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Professionals	Female	0	0	0	0	0
	Male	0	0	0	0	0
Technicians and associate professionals	Female	0	0	0	0	0
	Male	0	0	0	0	0
Clerks	Female	0	0	0	0	0
	Male	0	0	0	0	0
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	0	0	0	0	0
	Male	0	0	0	0	0
Sub Total	Female	0	0	0	0	0
	Male	0	0	0	0	0
Total		0	0	0	0	0

*Table 3.11.2 Training provided for the period*

Occupational	Gender	Number of	Training provided within the reporting period
--------------	--------	-----------	---

Category		employees as at 1 April 2012	Learnerships	Skills Programmes & other short courses	Other forms of training	Total
<b>Legislators, senior officials and managers</b>	Female	0	0	0	0	0
	Male	0	0	0	0	0
<b>Professionals</b>	Female	0	0	0	0	0
	Male	0	0	0	0	0
<b>Technicians and associate professionals</b>	Female	0	0	0	0	0
	Male	0	0	0	0	0
<b>Clerks</b>	Female	0	0	0	0	0
	Male	0	0	0	0	0
<b>Service and sales workers</b>	Female	0	0	0	0	0
	Male	0	0	0	0	0
<b>Skilled agriculture and fishery workers</b>	Female	0	0	0	0	0
	Male	0	0	0	0	0
<b>Craft and related trades workers</b>	Female	0	0	0	0	0
	Male	0	0	0	0	0
<b>Plant and machine operators and assemblers</b>	Female	0	0	0	0	0
	Male	0	0	0	0	0
<b>Elementary occupations</b>	Female	0	0	0	0	0
	Male	0	0	0	0	0
<b>Sub Total</b>	Female	0	0	0	0	0
	Male	0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 3.12. Injury on duty

The following tables provide basic information on injury on duty.

*Table 3.12.1 Injury on duty*

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

### 3.13. Utilisation of Consultants

*Table 3.13.1 Report on consultant appointments using appropriated funds*

Project Title	Total Number of consultants that worked on project	Duration Work days	Contract value in Rand
N/A	N/A	N/A	N/A
<b>Total number of projects</b>	<b>Total individual consultants</b>	<b>Total duration Work days</b>	<b>Total contract value in Rand</b>
N/A	N/A	N/A	N/A

*Table 3.13.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs)*

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
N/A	N/A	N/A	N/A

*Table 3.13.3 Report on consultant appointments using Donor funds*

Project Title	Total Number of consultants that worked on project	Duration Work days	Donor and Contract value in Rand
N/A	N/A	N/A	N/A
<b>Total number of projects</b>	<b>Total individual consultants</b>	<b>Total duration Work days</b>	<b>Total contract value in Rand</b>
N/A	N/A	N/A	N/A

*Table 3.13.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs)*

Project Title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
N/A	N/A	N/A	N/A

DEPARTMENT OF SPORT, ARTS AND CULTURE VOTE : 13  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2013

## PART E: FINANCIAL INFORMATION

---

### 1. ACCOUNTING OFFICER'S STATEMENT OF RESPONSIBILITY

#### Statement of Responsibility for the Annual Financial Statements for the year ended 31 March 2013

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

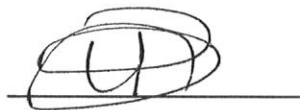
The Accounting Officer is responsible for establishing, and implementing a system of internal control designed to provide reasonable assurance, integrity and reliability of the annual financial statements

In my opinion, the financial statements fairly reflect the operations of the department for the financial year ended 31 March 2013

The external auditors engaged to express an independent opinion on the AFS of the department.

The Department of Sport, Arts and Culture's AFS for the year ended 31 March 2013 have been examined by the external auditors and their report is presented on page 96

The Annual Financial Statements of the Department set out on page 99 to page 233 have been approved.



**(Baloyi Basani)**  
**ACCOUNTING OFFICER**  
**(Department of Sport, Arts and Culture)**  
**(Date) 12 - 09 - 2013**



## 1. ANNUAL FINANCIAL STATEMENTS

---

**For the year ended  
31 March 2013**

### Table of Contents

Report of the Audit Committee	81-83
Report of the Accounting Officer	84-95
Report of the Auditor-General	96-103
Appropriation Statement	104-121
Notes to the Appropriation Statement	122-125
Statement of Financial Performance	126-127
Statement of Financial Position	128-129
Statement of Changes in Net Assets	130
Cash Flow Statement	131-143
Notes to the Annual Financial Statements (including Accounting policies)	144-168
Disclosures Notes to the Annual Financial Statements	169-220
Annexures	221-239



PROVINCIAL TREASURY

REPORT OF THE AUDIT COMMITTEE ON  
DEPARTMENT OF SPORT, ARTS AND CULTURE

We are pleased to present our report for the financial year ended 31 March 2013.

**Audit Committee Members and Attendance:**

Limpopo has an Audit Committee structure, which is two, tiered consisting of the 3 Cluster Audit Committees, dealing with specific departments, and a shared Central Audit Committee.

The Audit Committees consist of the members listed hereunder and meet at least 4 times per annum as per the approved terms of reference. During the current year 4 Cluster Audit Committee and 4 Central Audit Committee meetings were held.

Cluster 3 Audit Committee

Name of Member	Number of meetings attended
Mr T.C Modipane (Chairperson)	5
Mr K.V Maja	5
Mr T. Mudaly	4
Ms N.J Manthata	5
Ms M.O Morata	5

Central Audit Committee

Name of Member	Number of meetings attended
Ms. Z.P Mzizi (Chairperson)	3
Mr. C.M. Manny	4
Ms. L.J. Fosu	4
Mr. T.C. Modipane	4

**Audit Committee Responsibility**

The Audit Committee reports that it has complied with its responsibilities arising from Section 38 (1) (a) (ii) of the Public Finance Management Act and Treasury Regulation 3.1.13. The Audit Committee also reports that it has adopted appropriate formal terms of reference as its Audit Committee Charter, has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein, except that we have not reviewed changes in accounting policies and practices.

**The Effectiveness of Internal Control**

- Efficiency and effectiveness of the system of internal control applied by the Department.

In line with the PFMA and the King III Report on Corporate Governance requirements, Internal Audit provides the Audit Committee and management with assurance that the internal controls are appropriate and effective. This is achieved by means of the risk management process, as well as the identification of corrective actions and suggested enhancements to the controls and processes

From the various reports of the Internal Auditors, the Audit Report on the Annual Financial Statements any qualification and/or the emphasis of matter, and the management report of the Auditor-General, it was noted that the system of internal control was not entirely effective for the year under review. During the year under review, several deficiencies in the system of internal control and/or deviations were reported by the internal auditors and the Auditor-General South Africa. In certain instances, the matters reported previously have not been fully and satisfactorily addressed.

Our review of the findings of the Internal Audit work, which was based on the risk assessments conducted in the department revealed certain weaknesses, which were then raised with the Department.

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

- In-Year Monitoring
- Interim Financial Reporting
- DoRA – MSSPP
- DoRA – Library Services
- School Sport Mass Participation
- Sport Development Legacy Grant
- Inventory Management
- Project Management
- Accounting for Library Materials
- Supply Chain Management
- Asset Management
- Recruitment and Training (Sports and Hub coordinators)
- eNatis and Asset Management
- Addressing the AG IT findings

The following were areas of concern:

- The contract of the Audit Committee expired on the 31<sup>st</sup> of December 2012 and the new AC was appointed for a period from the 1<sup>st</sup> of May 2013 to 31<sup>st</sup> of August 2013.
- The previous Audit Committee considered only the 1<sup>st</sup> and 2<sup>nd</sup> quarterly reports and the timing of the new Audit Committee allowed for the consideration of the 4<sup>th</sup> quarter reports only. As a result of the delay in appointing the Audit Committee, the 3<sup>rd</sup> quarter reports were not considered by the Audit Committee.
- The department's implementation of PIA's findings is not satisfactory.

- **Risk Management**

The system of internal control applied by the department over financial risk and risk management requires improvement.

- **Annual Financial Statements**

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

- Not all AG findings were resolved by the Department.

- **The quality of in year management and monthly/quarterly reports submitted in terms of the PFMA and the Division of Revenue Act.**

The Audit Committee is satisfied with the content and quality of monthly and quarterly reports prepared and issued by the Accounting Officer of the Department during the year under review.

### **Evaluation of Financial Statements**

The Audit Committee has:

- reviewed and discussed the audited annual financial statements to be included in the annual report with the Auditor-General and the Accounting Officer;
- reviewed the Auditor-General's management report and management's response thereto;
- reviewed changes in accounting policies and practices;
- reviewed the departments compliance with legal and regulatory provisions;
- reviewed the information on predetermined objectives to be included in the annual report;
- reviewed significant adjustments resulting from the audit; and
- quality and timelines of the financial information availed information to the Audit Committee for oversight purposes during the year such as interim financial statements.

The Audit 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.

### **Internal audit**

The Audit Committee is not satisfied that the internal audit function is operating effectively given the current capacity constraints, especially the lack of a permanent Chief Audit Executive. These issues must be resolved to enable internal audit to effectively address the risks pertinent to the Department in its audits.

### **Auditor General South Africa**

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

- Not all AG findings were resolved by the Department.

The Audit Committee has met with the Auditor-General South Africa to ensure that there are no unresolved issues.



---

**Mr T Mudaly**  
**Chairperson of the Audit Committee**  
**Department of Sport, Arts and Culture**  
**Date: 26 July 2013**

## **REPORT OF THE ACCOUNTING OFFICER**

### **1. INTRODUCTION**

The main strategic goal of the Department of Sport, Arts and Culture is to promote, develop and transform Arts, Culture, Museums, Heritage and Language services in order to contribute to nation building, good governance and social and human capital development.

The Department is also entrusted with the responsibility of improving the quality of life of all the Limpopo residents through the development, transformation and promotion of sustainable sport and recreation programmes that will lead to increased participation and competitiveness of sports persons.

The year under review has been marked by significant developments in ensuring that the strategic goal of the Department is implemented. The annual financial statements of 2012/13 and the Accounting Officer's report, outlines the state of the financial affairs of the department, the spending trends, major policy decisions that have been taken in the year, challenges encountered and the manner in which audit findings were addressed in the year under review.

### **2. GENERAL REVIEW OF THE STATE OF FINANCIAL AFFAIRS**

The Department was allocated a budget of R 288,441 million and increased to R303, 430 million during the adjustment budget processes. The upward adjustment was as a result of the approval of the requested roll over in both the Library Conditional grant and Mass Sport Participation Grant. The Department spent a total amount of R258, 520 million, which is 86% spending of the total budget.

The main reasons for not spending the entire budget is as a result of the non – completion of the additional scope of work for the ten practically completed libraries and the repairs and maintenance of eleven libraries. The underspending of the Compensation of Employees in both the conditional grants of Mass Sport Participation and Community Library Services has contributed significantly to the 85% spending of the total allocation.

Although the Department underspent in both of the conditional grant, various targets in relation to the grants were achieved. The six (Molepo, Mutale, Vlakfontein, Shongwane, Saselemani and Musina – Nancefield) libraries that were planned for completion in 2011/2012 financial year, were all practically completed in the year – under review. In Mass sport Participation grant, the Department participated in National school

Championships and National School Athletics where a number of athletes received medals.

The spending in equitable share is 99% in the year under review. The Department was able to fund its approved unauthorised expenditure of R10, 571 million through the equitable share. Major programmes were achieved through the equitable share funding. The underspending in equitable share has decreased significantly from R8, 622 million to R0, 954 million as compared to the previous year.

### **2.1.1 IMPORTANT POLICY DECISIONS AND STRATEGIC ISSUES FACING THE DEPARTMENT**

In striving to implement the strategic goals entrusted with, the Department was guided by the adopted policies and approved Annual Performance Plan for the year under review. The Department has adopted the following policies and procedures to promote good governance and to strengthen systems and controls:

- Code of Conduct Policy Document
- Internal Control Policy Document
- RWOPS Guidelines
- Monitoring and Evaluation Policy Framework
- Human Resource Management Policies

### **2.2 COMMENT ON SIGNIFICANT EVENTS THAT HAVE TAKEN PLACE DURING THE YEAR**

In the year under review, the Department celebrated the national and provincial significant days, i.e., Freedom Day and Heritage Day to contribute to social cohesion and promote patriotism. In promoting sport and recreation activities, five (5) sport festivals were held in all districts of the province. One (1) Youth Camp was held to encourage the youth of the country to be patriotic and empowered with leadership skills.

The Mapungubwe Arts Festival was also held in the month of December 2012 to promote social cohesion and arts and culture activities. The festival attracted 7000 participants and contributed massively to the revenue collection of the Department.

### **2.3 MAJOR PROJECTS UNDERTAKEN OR COMPLETED DURING THE YEAR**

The Department is entrusted with the responsibility of providing library infrastructure to communities. The following libraries, which were not completed in 2011/12, were practically completed as at 31 March 2013:

<b>NAME OF LIBRARIES</b>	<b>PROGRESS</b>
Molepo	100 % Practical completion
Musina – Nancefield	100 % Practical completion
Saselemani	100 % Practical completion
Mulati	100 % Practical completion
Shongwane	100 % Practical completion
Vlakfontein	100 % Practical completion

The libraries as mentioned above are not functional as the additional scope of work for these libraries has not been completed. The Department has committed an amount of R10, 8 million, which is the part of the roll over request, to complete the additional scope of work.

#### **2.4 SPENDING TREND OF THE DEPARTMENT: YEAR UNDER REVIEW**

The Budget was revised from R288, 441 million to R 303, 430 million during the Adjustment Budget processes. This affected the main appropriation as it was adjusted upward as a result of the approved roll – over of the Mass Sport Participation and the Library services Conditional Grants. The approved amount of roll-over was R14 989 million which represents a 5 % increase from R288, 441 million to R303, 430 million. As a result of the upward adjustment of the budget, the conditional grants increased from R125 555 million to R140 544 million.

The Department spent R258, 520 million of the final appropriation which equates to 86%. The total expenditure for the previous financial year, 2011/12, was R 255,662 million. The spending trends remain unchanged for the two financial years. The reasons for not spending the entire budget, which is a 15% variance, are as follows:

- Failure to repair and maintain often libraries by the Department of Public Works;
- The late purchasing of sport equipment through the transversal contract initiated by the SRSA;
- Failure to carry out the additional scope of work for the four completed libraries ( Bakgoma , Rapotokwane , Mutale and Shiluvane ) ;
- The late appointment of service providers for the procurement of books, library materials, library periodicals and library furniture as a result of capacity challenges in the Supply Chain Management Division;

The Department has established inter – governmental structures to monitor closely the spending of the library conditional grant with a purpose of improving spending in the ensuing year.

##### **2.4.1 COMPENSATION OF EMPLOYEES**

In the year under review, a total amount of R112, 511 million was spent on Compensation of Employees against the final appropriation of R119, 066 million. The reason for the 6% deviation is that the grant funded positions and the five prioritised positions funded through equitable share were also not filled. All the positions mentioned have since been advertised and will be filled in the first and second quarter of the new financial year.

In 2011/12 financial year, an amount of R 105, 618 million was spent against the final budget of R115, 437. The Department spent 94.5% of the compensation of employees in the year under review as compared to the 91.0% in the previous financial year.

#### **2.4.2 GOODS AND SERVICES**

An amount of R113, 994 million was spent against the final budget for goods and services of R129, 861 million in the previous financial year, i.e., 2011/2012. In the year under review, the Department spent an amount of R97, 582 million against a budget of R133, 925 million which is 72% spending.

The main reasons for not spending the entire budget for goods and services are the failure to repair and maintain eleven (11) libraries by the implementing agent (Department of Public Works) and delays in finalising procurement processes for the purchasing of library books and periodicals. The late finalisation of the transversal contract for the purchase of sport equipment by the Sport and Recreation South Africa (SRSA), also contributed negatively to the spending of goods and service.

#### **2.4.3 TRANSFER PAYMENTS**

The final budget of Transfer payments in the year under review is R1, 510 million and an amount of R1, 480 million was spent, which equates to 98% spending. The spending has increased as only 95% was spent in the previous financial year. The Department did not make any transfer of funds to statutory and non – statutory bodies. The spending was only for external bursaries issued by the Department.

#### **2.4.4 CAPITAL PAYMENTS**

In the year under review the payment of capital assets amounted to R36, 376 million, as compared to a spending of R32, 446 million in the previous financial year. In buildings and other infrastructure, the Department spent 72,4% of the total allocation of R46, 261 million in the year under review. The main reason for not spending the entire budget is due to the non – completion of the additional scope of work for the ten (10) libraries.

### **3 VIREMENT**

The virement made during the year under review is detailed in the Appropriation Statement of the Annual Financial Statements. The virements made were approved by the Accounting Officer as per the Public finance Management Act and the provisions of the Treasury Regulations. The virement was to transfer savings from programmes that required funding.



#### **4. SERVICE RENDERED BY THE DEPARTMENT**

In fulfilling the core mandate of the Department, the following services were rendered in all districts:

- Museum and Heritage Services
- Library and Archive Services
- Cultural and Language Services
- Sport and Recreation Services

##### **4.1 TARIFF POLICY**

The Department has a Tariff structure that is reviewed on an annual basis.

##### **4.2 FREE SERVICES**

The Department does not offer any free services that if charged, would yield significant revenue.

##### **4.3 INVENTORIES**

The total inventory on hand at year-end is disclosed in the Annexure on Inventory in the Annual Financial Statements as attached to this report.

#### **5. CAPACITY CONSTRAINTS**

The Department has human capacity constraints in critical areas such as Risk Management, Supply Chain Management and Financial Services as well as Human Resources Management. The resignation of the Chief Risk Officer has impacted negatively on the rendering of Risk Management services in the Department. The EXCO decision of reducing the Compensation of Employees by 2%, has resulted in the non – filling of critical positions in Financial Services and Supply Chain Management.

#### **6. UTILISATION OF DONOR FUNDS**

The Department did not have any Donor – Funding during the financial year under review.

#### **7. TRADING ENTITIES AND PUBLIC ENTITIES**

The Department does not have Trading and Public entities under its control.

#### **8. ORGANISATIONS TO WHOM TRANSFER PAYMENTS HAVE BEEN MADE**

There were no monetary transfers made to the statutory and non – statutory bodies in the year under review. The Department supported the mentioned bodies through internal procurement and payment processes.

#### **9. PUBLIC PRIVATE PARTNERSHIPS (PPP)**

The Department has not entered into any Public Private Partnership (PPP) in the financial year under review.

#### **10. CORPORATE GOVERNANCE ARRANGEMENTS**

The Department has in line with the King III Report developed a Risk Management policy which encompasses the Risk Management Strategy and an Anti – Corruption Strategy. In order to encourage officials to report all acts of corruption, awareness workshops and campaigns on corruption were held during the financial year.

An operational Risk Assessment was conducted in the financial year under review and the Top Ten risks register has also been developed. The Department reports on a quarterly basis to the Audit Committee in relation to progress made in mitigating the risks identified. The Risk Management Committee has been established and is guided by the Risk Committee Charter / Terms of Reference.

The Department utilises the transversal services of the Internal Audit Unit based in Provincial Treasury. Progress made in relation to findings made by the Internal Audit Unit is also reported to the Audit Committee on a quarterly basis. In order to improve the financial management of the Department, transversal financial policies developed by the Provincial Treasury have been adopted.

## 11. DISCONTINUED ACTIVITIES/ACTIVITIES TO BE DISCONTINUED

There were no activities discontinued during the financial year.

## 12. NEW/PROPOSED ACTIVITIES

The Department has planned to construct the following libraries in the New Year, i.e., 2013/2014:

NAME OF PROJECT	DISTRICT	AMOUNT
The construction of Phokwane Library	Sekhukhune District	R8,000 million
The construction of Ndzehele Library	Vhembe District	R8,000 million

In addition to the construction work, the Department will also upgrade Eight (8) libraries at an amount of R4 million and maintain Ten (10) libraries at an amount of R3 million. Six (6) libraries will be connected with ICT infrastructure at an allocation of R1, 6 million.

The Department will commence with the National Liberation route project. An amount of R700, 000 has been set aside for the implementation of this project.

## 13. ASSET MANAGEMENT

The Department was qualified on Asset Management in 2011/2012 due to the following:-

- The Department did not provide audit evidence to support the adjustment of R2 296 602 to the opening balance of assets as disclosed in note 43 of the financial statement.

- The Department did not have adequate systems in place for the identification and recording of the assets and there were no alternative audit procedures to obtain reasonable assurance that all assets were properly recorded.

The Department developed an audit action plan to address the two qualification matters as detailed in the Audit Report of 2011/2012. Supporting documents in relation to the assets that affected the opening balances were located and the remaining assets that do not have the supporting documents were provided with fair values. The asset verification processes were conducted to ensure completeness of the Asset Register.

In the Asset Register of the year under review, the Department will disclose Library books as assets as in accordance to the National Treasury Accounting for Library Materials.

#### **14. INVENTORIES**

All inventory opening and closing balances, together with movements for the year are reflected in the Annexure on Inventory in the financial statements.

#### **15. EVENTS AFTER THE REPORTING DATE**

There are no events after the reporting date.

#### **16. INFORMATION ON PREDETERMINED OBJECTIVES**

The Departmental performance information is communicated through monthly and quarterly reports. The reports are presented to the Portfolio committee on Sport, Arts and Culture and the Audit Committee on a quarterly basis to assess progress on targets as set out in the Annual Performance Plan.

The financial performance is monitored on a monthly basis through the compilation of the In – Year monitoring reports that are submitted to Provincial Treasury. The employees' performance is assessed on a quarterly basis in terms of the Performance Management Policy.

The performance information is detailed in the Annual report for the financial year under review.

#### **17. SCOPA RESOLUTIONS**

The SCOPA Resolutions and actions taken to implement the resolutions are tabulated below:

<b>REFERENCE TO PREVIOUS REPORT AND RESOLUTIONS</b>	<b>TO AUDIT SCOPA</b>	<b>SUBJECT</b>	<b>FINDINGS ON PROGRESS</b>
Unauthorised Expenditure		The Committee heard and considered evidence that unauthorised expenditure was incurred due to the budget on the programme for administration being exceeded by R7, 6	The Department has funded the unauthorised expenditure at an amount of R10, 571 million in the year under review. The remaining expenditure will be funded in

	million.	2014/15 due to the reduction of the equitable share allocation.
<b>Fruitless and wasteful expenditure</b>	The Committee heard and considered evidence as disclosed in note 22.2 to the financial statements that, the department incurred fruitless and wasteful expenditure amounting to R700 000 in respect of a source plan for the Mapungubwe jazz festival. The Committee has noted that the Department continues to waste tax payer's money on the Mapungubwe Arts Festival and does not have a proper plan and strategy to stage the festival without wasting tax payer's money.	A legal case pending against the Service Provider for the event to recover the R700 000. The service provider refused to pay the amount and the matter was referred to the High Court. The matter was initially set down for 22 March 2012, and was postponed to a date to be determined by the court.
<b>Fruitless and wasteful expenditure</b>	The Committee heard and considered evidence as disclosed in note 22.2 to the financial statements, that the department paid rent amounting to R3.7 million for a building they did not use.	The Department has handed over the matter to the Department of Health to take appropriate action on the responsible official who was an employee of the Department.
<b>Fruitless and wasteful expenditure</b>	The Committee heard and considered evidence as disclosed in note 22.2 to the financial statements that, interest amounting to R5.5 million was incurred on a financial lease which was entered into outside permissible circumstances as contained in National Treasury practice note 5 of 2006/2007	The Department has handed over the matter to the department of Health to take appropriate action against the responsible official who was an employee of the Department.
<b>Irregular expenditure</b>	The Committee heard and considered evidence as disclosed in note 21.2 to the financial statements that, the department entered into an instalment sale agreement amounting to R29 million without approval and without competitive bids, which is contrary to Treasury Regulations 13.1.1,	The Department has handed over the matter to the Department of Health to take appropriate action against the responsible officials who were employees of the Department.

	13.2.5 and 16A 6.4 respectively.	
<b>Irregular expenditure 2</b>	The Committee heard and considered evidence as disclosed in note 21.2 to the financial statements that, the department exceeded the budget on personnel expenditure by R1.1 million in contra version of Treasury Regulation.	The Department has handed over the matter to the department of Health to take appropriate action against the responsible official who was an employee of the Department.
<b>Material under spending of the budget</b>	The Committee heard and considered evidence as disclosed in the appropriation statement that, the department has materially under spent its budget on the programmes for library and archives, and sports and recreation. The under spending totalled R17.5 million and as a consequence, the department had not achieved its objectives with regard to completing the construction of libraries and the establishment of athletics tracks	No action could be taken against any official as the delay in the implementation of the project was due to the technical nature of the skills required which the Department did not have. In addition to this, there was poor response from the advertised tender which further delayed the implementation of the project.
<b>Restatement of corresponding figures</b>	The Committee heard and considered evidence as disclosed in note 9 to the financial statements that, the corresponding figures for 31 March 2008 have been restated.	The Department is not in a position to take appropriate action against the former Chief Financial Officer of the Department, as she left the Public Service in 2009. The Department has requested a legal opinion from State Law Advisors on this matter.
<b>Key government responsibilities</b>	The Committee heard and considered evidence that significant difficulties were experienced during the audit concerning delays or the availability of requested information. The financial statements were subject to material amendments resulting from the audit. It is also noted that key	<b>Financial statements amendments:</b> No action could be taken against any official as the Department organisational structure was designed in a manner that made it difficult for the Chief Financial Officer's office

	<p>officials were not available throughout the audit process. In addition, there were significant deficiencies in the design and implementation of internal control in respect of financial and risk management, and compliance with applicable laws and regulations.</p>	<p>to implement controls in respect of financial and risk management.</p>
<p><b>Reported performance information not relevant and not reliable</b></p>	<p>The Committee heard and considered evidence that targets with regard to the library and information systems and archives were not:</p> <ul style="list-style-type: none"> <li>• Specific in clearly identifying the nature and the required level of performance.</li> <li>• Measurable in identifying the required performance.</li> <li>• Time bound in specifying the time period or deadline for delivery.</li> </ul> <p>In addition, the variances between planned and actual performance of reported performance information were not supported by adequate explanations in the annual report.</p>	<p>The officials responsible for the Library Services have since engaged with the implementing agent to ensure that planned performance information is aligned to that of the implementing agent. In addition a project manager has been assigned by the National Department of Arts and Culture to assist in the planning, project management, monitoring and evaluation of the libraries.</p>

**DEPARTMENT OF SPORT, ARTS AND CULTURE VOTE : 13  
ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2013**

**18. PRIOR MODIFICATIONS TO AUDIT REPORTS**

ACTION PLANS	PROGRESS
Request a Preliminary audit of opening balances in relation to the Asset Register. Locate all vouchers that support the amount of R2,296,602	The preliminary audit has been performed by the Auditor General and vouchers located were audited and accepted. The total outstanding vouchers amount to R793 909 which the Department has provided fair values as per the advice and recommendations stated in the preliminary audit report.
Ensure the completeness of the asset Register	Two asset verification processes have been conducted and the Asset Register has been updated accordingly.

**19. EXEMPTIONS AND DEVIATIONS RECEIVED FROM THE NATIONAL TREASURY**

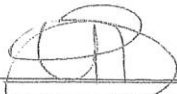
The Department of Sport, Arts and Culture requested an exemption from implementing Chapter 12 of the Departmental Reporting Framework Guideline on accounting of Library books. The exemption was not granted and as a result the Department will disclose library books in accordance with the said guideline.

**20. INTERIM FINANCIAL STATEMENTS**

The Interim Financial Statements were prepared during the financial year and submitted to the Provincial Treasury and Internal Audit for auditing.

**21. APPROVAL**

The Annual Financial Statements set out on pages 5 to 147 have been approved by the Accounting Officer



**BALOYI L.B. (HEAD OF DEPARTMENT)**

DATE 12-09-2013

**REPORT OF THE AUDITOR-GENERAL TO LIMPOPO PROVINCIAL LEGISLATURE ON  
VOTE NO.13: DEPARTMENT OF SPORT, ARTS AND CULTURE  
REPORT ON THE FINANCIAL STATEMENTS**

**Introduction**

1. I have audited the financial statements of the Department of Sport, Arts and Culture set out on pages ... to ..., which comprise the appropriation statement, the statement of financial position as at 31 March 2013, the statement of financial performance, statement of changes in net assets and the cash flow statement for the year then ended, and the notes, comprising a summary of significant accounting policies and other explanatory information.

**Accounting Officer's responsibility for the financial statements**

2. The accounting officer is responsible for the preparation of these financial statements in accordance with the *Departmental financial reporting framework* prescribed by the National Treasury and the requirements of the Public Finance Management Act of South Africa, 1999 (Act No 1 of 1999)(PFMA), Division of Revenue Act (Act No. 05 of 2012) (DoRA), and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor-General's responsibility**

3. My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2001) (PAA), the *General Notice* issued in terms thereof and International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.



## Basis for qualified opinion

### Movable tangible capital assets

6. I identified a significant number of movable tangible capital assets belonging to the department that were not included in the accounting records and financial statements. I was unable to perform alternative procedures due to the lack of adequate records and internal controls over asset management. Consequently, it was impracticable to determine the extent of the understatement in the movable tangible capital assets balance of R35 396 000 in the financial statements.
  
7. I identified movable tangible assets to the value of R 8 846 000 that could not be physically verified. I could not determine the net effect of the balance of movable tangible assets stated at R 35 396 000 in the financial statements due to the limitation reported on in the preceding paragraph.

### Minor Assets

8. I identified a significant number of movable tangible assets belonging to the department that were not included in the accounting records and financial statements. I was unable to perform alternative procedures due to the lack of adequate records and internal controls over asset management. Consequently, it was impracticable to determine the extent of the understatement in the movable tangible capital assets balance of R67 379 000 in the financial statements.
  
9. I identified movable tangible assets to the value of R 41 708 000 that could not be physically verified. I could not determine the net effect of the balance of movable tangible assets stated at R67 379 000 in the financial statements due to the limitation reported on in the preceding paragraph.
  
10. The department did not record minor assets purchased at the correct prices or values in accordance with the requirements of chapter 9 of the *Departmental financial reporting framework*. The department purchased library material during the year, which included separately identifiable asset items. In allocating the procurement cost of these assets in its accounting records, the department did not separately identify and determine the individual cost per each asset item and instead, incorrectly allocated the total cost paid for the entire set of library material to each individual asset item. Consequently, the value of these classes of assets stated at R67 379 000 in the financial statements have been inflated by R 34 613 000.

## **Commitments**

11. The department did not disclose, in note 30 to the financial statements, the value of retention monies at year-end in terms of the requirements of chapter 8 of the *Department financial reporting framework*. As the department does not have an adequate contract management system in place for the identification and recognition of contracts, I was not able to determine the extent of the understatement of the commitments balance of R20 828 000 disclosed in the financial statements as it was impractical to do so.

### **Irregular expenditure**

12. The department did not include particulars of irregular expenditure in the notes to the financial statements as required by section 40(3) (i) of the PFMA. The department made payments in contravention of the supply chain management requirements which were not included in irregular expenditure, resulting in irregular expenditure being understated by R16 853 036

### **Qualified opinion**

13. In my opinion, except for the effects of the matter described in the basis for qualified opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Department of Sport, Arts and Culture as at 31 March 2013 and its financial performance and cash flows for the year then ended, in accordance with the Departmental Financial Reporting Framework prescribed by the National Treasury and the requirements of the PFMA.

### **Emphasis of matter**

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

### **Significant uncertainties**

15. With reference to note 29.1 to the financial statements, the department is the defendant in various lawsuits. The ultimate outcome of the matter cannot presently be determined and no provision for any liability that may result has been made in the financial statements.

### **Material under - spending of the conditional grant**

As disclosed in the appropriation statement, the department has materially under spent the budget on library and information services to the amount of R 38 294 808. As a consequence, the department has not achieved its objectives of promoting the library services and mass sports participation grants in the province.

### **Additional matters**

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

## Unaudited supplementary schedules

17. The supplementary information set out on pages XX to XX does not form part of the financial statements and is presented as additional information. I have not audited these schedules and accordingly I do not express an opinion thereon.

## Financial reporting framework

18. The financial reporting framework prescribed by the National Treasury and applied by the department is a compliance framework. The wording of my opinion on a compliance framework should reflect that the financial statements have been prepared in accordance with this framework and not that they "present fairly". Section 20(2)(a) of the PAA, however, requires me to express an opinion on the fair presentation of the financial statements. The wording of my opinion therefore reflects this requirement.

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

19. In accordance with the PAA and the *General Notice* issued in terms thereof, I report the following findings relevant to performance against predetermined objectives, compliance with laws and regulations and internal control, but not for the purpose of expressing an opinion.

### Predetermined objectives

20. I performed procedures to obtain evidence about the usefulness and reliability of the information in the annual performance report as set out on pages xx to xx of the annual report.
21. The reported performance against predetermined objectives was evaluated against the overall criteria of usefulness and reliability. The usefulness of information in the annual performance report relates to whether it is presented in accordance with the National Treasury annual reporting principles and whether the reported performance is consistent with the planned objectives. The usefulness of information further relates to whether indicators and targets are measurable (i.e. well defined, verifiable, specific, measurable and time bound) and relevant as required by the *National Treasury Framework for managing programme performance information*.

The reliability of the information in respect of the selected programmes is assessed to determine whether it adequately reflects the facts (i.e. whether it is valid, accurate and complete).

The material findings are as follows:

### Reliability of information

22. The *National Treasury Framework for managing programme performance information (FMPPi)* requires that institutions should have appropriate systems to collect, collate, verify and store performance information to ensure valid, accurate and complete reporting of actual achievements against planned objectives, indicators and targets.

23. The following significantly important targets with respect to programme 2: cultural affairs are materially misstated:

- Number of participants attracted to social cohesion and national identity programmes
- Number of programmes that promote social cohesion and national identity
- Number of people visiting the facilities.

24. The following significantly important targets with respect to programme 3: Library and Information System are materially misstated:

- Number of special services established
- Number of records classification systems approved
- Number of records managers trained
- Number of community libraries provided with ICT infrastructure

25. The following significantly important targets with respect to programme 3: library and information systems are not reliable when compared to the evidence provided.

- Number of library materials procured
- Number of library monitoring visits done

26. The following significantly important target with respect to programme 4 Sports and Recreation is materially misstated:

- Number of athletes benefiting from Sport development activities
- Number of athletes supported through high performance programmes
- Number of formal talent identification programmes implemented
- Number of sport events and programmes held
- Number of clubs established
- Number of recreational sport events/ programmes
- Number of learners participating in school sport
- Number of talented athletes identified that were taken up into high performance structures/programmes
- Number of schools supported with equipment and attire
- Number of affiliated and functional clubs per sporting code
- Number of school sport structures supported
- Number of focus schools identified and supported with equipment and playing attire
- Number of educators trained to deliver school sport programme

This was due to the lack of monitoring of the completeness of source documentation in support of actual achievements and frequent review of validity of reported achievements against source documentation.

### **Additional matter**

27. I draw attention to the following matter below. This matter does not have an impact on the predetermined objectives audit findings reported above.

### **Achievement of planned targets**

28. Of the total number of 58 targets planned for the year, 23 of the targets were not achieved during the year under review. This represents 40% of total planned targets that were not achieved during the year under review.

This was due to under-spending of the budget relevant to the following programmes.

- Library grants

Mass Sport and Recreation Participation program grant

### **Compliance with laws and regulations**

29. I performed procedures to obtain evidence that the entity has complied with applicable laws and regulations regarding financial matters, financial management and other related matters. My findings on material non-compliance with specific matters in key applicable laws and regulations as set out in the *General Notice* issued in terms of the PAA are as follows:

### **Annual financial statements, Performance and Annual reports**

30. The financial statements submitted for auditing were not prepared in all material respects in accordance with the requirements of section 40(1) of the PFMA. Material misstatements identified by the auditors were not adequately corrected, which resulted in the financial statements receiving a qualified audit opinion

### **Expenditure management**

31. Contractual obligations and money owed by the department were not settled within 30 days or an agreed period, as required by section 38(1)(f) of the PFMA and Treasury Regulation 8.2.3.

32. The accounting officer did not take effective steps to prevent unauthorised and irregular expenditure, as required by section 38(1)(c)(ii) of the Public Finance Management Act and Treasury Regulation 9.1.1.

### **Budget**

33. The accounting officer did not ensure that all expenditure was made in accordance with the purpose of the department's budget, as required by section 39(1)(a) of the Public Finance Management Act.

### **Procurement and contract management**

34. Employees of the department performed remunerative work outside their employment in the department without written permission from the relevant authority as required by section 30 and 31 of the Public Service Act 1994 (Act No.103 of 1994).
35. Invitations for competitive bidding were not always advertised for a required minimum period of 21 days, as required by Treasury Regulations 16A6.3(c).

### **Assets and Liabilities management**

36. Proper control systems to safeguard and maintain assets were not implemented, as required by section 38(1)(d) of the Public Finance Management Act and Treasury Regulation 10.1.1(a).

### **Audit committees**

37. An audit committee was not in place from 1 January 2013 to 31 March 2013. This is in contravention to the requirements of section 38(1)(a)(ii) and 77 of the PFMA and Treasury Regulation (TR) 3.1.1.
38. The audit committee did not have approved written terms of reference in place from 1 April 2012 to 29 October 2012. The terms of reference was approved by the Executive Authority on 29 October 2012. This is in contravention to the requirements of TR 3.1.8.

### **Human resource management and compensation**

39. Persons in charge at pay points did not always certify that the employees receiving payment were entitled thereto as required by TR 8.3.4

### **Internal control**

40. I considered internal control relevant to my audit of the financial statements, report on predetermined objectives and compliance with laws and regulations. The matters reported below under the fundamentals of internal control are limited to the significant deficiencies that resulted in the basis for qualified opinion, the findings on the report on predetermined objective performance report and the findings on compliance with laws and regulations included in this report as follows:

### **Leadership**

41. The accounting officer had not exercised oversight responsibility regarding financial and performance reporting and compliance and related internal controls.
42. The department developed a plan to address internal and external audit findings, but adherence to the plan was not monitored on a timely basis by the appropriate level of management.
43. The department did not have sufficient capacity to plan, manage and report on its performance

## Financial and performance management

Management did not implement the following daily and monthly controls as designed for the entity's business processes:

44. The accounting officer did not adequately review and monitor compliance with laws and regulations resulting in irregular and unauthorised expenditure
45. Monthly asset reconciliations are not properly reviewed and as a result the control environment over assets of the department is still inadequate and remains a challenge
46. The department did not have a proper system of record management that provides for the maintenance of information that supports the reported performance contained on the annual performance report. This includes information that relates to the collection, collation, verification, storing and reporting of actual performance information.

## Governance

47. The audit committee's term came to an end prior to year end and consequently the audit committee did not exercise oversight on the implementation of matters reported by the internal audit function for the third and fourth quarter.
48. The risk management strategy implemented by the department was not effective to prevent a recurring qualification on the department's movable assets.

  
Auditor-General

Polokwane

31 July 2013



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

Appropriation per programme									
APPROPRIATION STATEMENT	2012/13							2011/12	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1. Administration									
Current payment	105 767	(162)	1 361	106 966	96 552	10 414	90.3 %	99 725	93 176
Transfers and subsidies	1 000	-	-	1 000	983	17	98.3%	-	1 251
Payment for capital assets	855	162	-	1 017	940	77	92.4%	1 513	1 285
Payment for financial assets					60	(60)			
2. Cultural Affairs									
Current payment	27 739	(44)	(519)	27 176	25 767	1 409	94.8%	29 734	28 192
Transfers and subsidies	-	44	-	44	93	(49)	211.4%	950	850
Payment for capital assets	-	-	-	-	-	-		13	5
Payment for financial assets	-	-	-	-	-	-			
3. Library and Information Services									
Current payment	52 327	(4 443)	(1 036)	46 848	27 284	19 564	58.2%	39 679	32 284
Transfers and subsidies	-	66	-	66	65	1	98.5%	103	103
Payment for capital assets	44 185	4 377	-	48 562	35 376	13 186	72.8%	47 826	33 392
Payment for financial assets	-	-	-	-	-	-		-	-



**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

4. Sport and Recreation Current payments									
<b>Current payments</b>	<b>69 905</b>	-	<b>(206)</b>	<b>69 699</b>	<b>57 905</b>	<b>11 794</b>	<b>83.1%</b>	<b>72 669</b>	<b>62 021</b>
<b>Transfers and subsidies</b>	-	-	<b>400</b>	<b>400</b>	<b>1 227</b>	<b>(827)</b>	<b>306.8%</b>	<b>1 008</b>	<b>1 007</b>
<b>Payment for capital assets</b>	-	-						<b>373</b>	<b>329</b>
<b>Payment for financial assets</b>	-	-	-	-				-	-
Subtotal	301 778	-	-	301 778	246 252	55 526	81.6%	293 593	253 895
Statutory Appropriation <b>Current payment</b>	<b>1 652</b>			<b>1 652</b>	<b>1 697</b>	<b>(45)</b>	<b>102.7%</b>	<b>1 491</b>	<b>1 566</b>
<b>Transfers and subsidies</b>									
<b>Payment for capital assets</b>									
<b>Payment for financial assets</b>									
<b>TOTAL</b>	<b>303 430</b>	-	-	<b>303 430</b>	<b>247 949</b>	<b>55 481</b>	<b>81.7%</b>	<b>295 084</b>	<b>255 461</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

	2012/13		2011/12	
	Final Appropriation	Actual Expenditure	Final Appropriation	Actual Expenditure
TOTAL (brought forward)				
Reconciliation with statement of financial performance				
ADD				
<b>Departmental receipts</b>	189-		-	
	-		-	
<b>Direct Exchequer receipts</b>	-		-	
	-		-	
<b>Aid assistance</b>				
Actual amounts per statement of financial performance (total revenue)	303 619		295 084	
ADD				
<b>Aid assistance</b>				201
<b>Direct Exchequer payments</b>				
<b>Prior year unauthorised expenditure approved without funding</b>		10 571		
Actual amounts per statement of financial performance (total expenditure)		258 520		255 662

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

Appropriation per economic classification									
	2012/13							2011/12	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
<b>Compensation of employees</b>	<b>122 912</b>	<b>(2 155)</b>	<b>(1 671)</b>	<b>119 086</b>	<b>112 511</b>	<b>6 620</b>	<b>94.5%</b>	<b>115 437</b>	<b>105 610</b>
<b>Goods and services</b>	<b>134 478</b>	<b>(2 494)</b>	<b>1 271</b>	<b>133 255</b>	<b>96 694</b>	<b>36 561</b>	<b>72.6%</b>	<b>129 861</b>	<b>113 994</b>
<b>Interest and rent on land</b>	-	-	-	-	-	-	-	-	-
Transfers and subsidies									
<b>Provinces and municipalities</b>				-	-	-	-	-	-
<b>Departmental agencies and accounts</b>	-	-	-	-	-	-	-	-	-
<b>Universities and technikons</b>									
<b>Foreign governments and international organisations</b>	-	-	-	-	-	-	-	-	-
<b>Public corporations and private enterprises</b>	-	-	-	-	-	-	-	-	-
<b>Non-profit institutions</b>	-	-	-	-	888	(888)	-	2 061	1 960
<b>Households</b>	<b>1 000</b>	<b>110</b>	<b>400</b>	<b>1 510</b>	<b>1 480</b>	<b>30</b>	<b>98.0%</b>	-	<b>1 251</b>
<b>Gifts and donations</b>	-	-	-	-	-	-	-	-	-
Payments for capital assets									
<b>Buildings and other fixed structures</b>	<b>41 884</b>	<b>4 377</b>	-	<b>46 261</b>	<b>33 512</b>	<b>12 749</b>	<b>72.4%</b>	<b>44 769</b>	<b>30 262</b>
<b>Machinery and equipment</b>	<b>3 156</b>	<b>162</b>	-	<b>3 318</b>	<b>2 804</b>	<b>514</b>	<b>84.5%</b>	<b>2 891</b>	<b>2 323</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets									
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	65	61
Payments for financial assets	-	-	-	-	60	(60)	-	-	-
<b>Total</b>	<b>303 430</b>	<b>-</b>	<b>-</b>	<b>303 430</b>	<b>247 949</b>	<b>55 526</b>	<b>81.7%</b>	<b>295 084</b>	<b>254 921</b>

Statutory Appropriation									
2012/13								2011/12	
Direct changes against the National/Provincial Revenue Fund	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>President and Deputy President salaries</b>	-	-	-	-	-	-	-	-	-
<b>Member of executive committee / parliamentary officers</b>								1 491	1 566
<b>Judges and magistrates salaries</b>	1 652			1 652	1 697	(45)	102.7%		
<b>Sector education and training authorities (SETA)</b>									
<b>National Skills Fund</b>									
<b>Total</b>	<b>1 652</b>	<b>-</b>	<b>-</b>	<b>1 652</b>	<b>1 697</b>	<b>(45)</b>	<b>102.7%</b>	<b>1 491</b>	<b>1 566</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

Statutory Appropriation per economic classification									
Program 1: Administration Per Economic classification	2012/13							2011/12	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
<b>Compensation of employees</b>	<b>55 897</b>	<b>(2 155)</b>		<b>53 742</b>	<b>53 018</b>	<b>724</b>	<b>98.7%</b>	<b>49 192</b>	<b>45 243</b>
<b>Goods and services</b>	<b>49 870</b>	<b>1 993</b>	<b>1 361</b>	<b>53 224</b>	<b>43 534</b>	<b>9 690</b>	<b>81.8%</b>	<b>50 533</b>	<b>47 392</b>
<b>Interest and rent on land</b>									
Transfers and subsidies									
<b>Provinces and municipalities</b>									
<b>Departmental agencies and accounts</b>									
<b>Universities and technikons</b>									

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households	1 000			1 000	983	17	98.3%	-	1 251
Gifts and donations									
Payments for capital assets									
Buildings and other fixed structures									
Machinery and equipment	855	162		1 017	940	77	92.4%	1 448	1 225
Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Software and other intangible assets								65	61
Payments for financial assets					60	(60)			
<b>Total</b>	<b>107 622</b>		<b>1 361</b>	<b>108 983</b>	<b>98 535</b>	<b>10 448</b>	<b>90.4%</b>	<b>101 238</b>	<b>95 712</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

Program 1: Administration Details per sub programme	2012/13							2011/12	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1.1 Office of the MEC									
<b>Current payment</b>	<b>5 955</b>	<b>(922)</b>	<b>(150)</b>	<b>4 883</b>	<b>4 289</b>	<b>594</b>	<b>87.8%</b>	<b>5 248</b>	<b>5 687</b>
<b>Transfers and subsidies</b>									
<b>Payment for capital assets</b>		<b>20</b>		<b>20</b>	<b>14</b>	<b>6</b>	<b>70.0%</b>	<b>15</b>	<b>10</b>
<b>Payment for financial assets</b>									
1.2 Corporate Services									
<b>Current payment</b>	<b>99 812</b>	<b>760</b>	<b>1 511</b>	<b>102 083</b>	<b>92 263</b>	<b>9 820</b>	<b>90.4%</b>	<b>94 477</b>	<b>87 489</b>
<b>Transfers and subsidies</b>	<b>1 000</b>			<b>1 000</b>	<b>983</b>	<b>17</b>	<b>98.3%</b>	<b>-</b>	<b>1 251</b>
<b>Payment for capital assets</b>	<b>855</b>	<b>142</b>		<b>997</b>	<b>926</b>	<b>71</b>	<b>92.9%</b>	<b>1 498</b>	<b>1 275</b>
<b>Payment for financial assets</b>					<b>60</b>	<b>(60)</b>			
	107 622	-	1 361	108 983	98 535	10 448	90.4%	101 238	95 712

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

Program 2: Cultural Affairs Per Economic classification	2012/13						2011/12		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
<b>Compensation of employees</b>	<b>20 563</b>		<b>(519)</b>	<b>20 044</b>	<b>1 9097</b>	<b>947</b>	<b>95.3%</b>	<b>18 683</b>	<b>18 510</b>
<b>Goods and services</b>	<b>7 176</b>	<b>(44)</b>		<b>7 132</b>	<b>6 670</b>	<b>462</b>	<b>93.5%</b>	<b>11 051</b>	<b>9 682</b>
<b>Interest and rent on land</b>									
Transfers and subsidies to:									
<b>Provinces and municipalities</b>									
<b>Departmental agencies and accounts</b>									
<b>Universities and technikons</b>									
<b>Foreign governments and international organisations</b>									
<b>Public corporations and private enterprises</b>									
<b>Non-profit institutions</b>					<b>49</b>	<b>(49)</b>		<b>950</b>	<b>850</b>
<b>Households</b>		<b>44</b>		<b>44</b>	<b>44</b>	<b>-</b>	<b>100.0%</b>		
<b>Gifts and donations</b>									
Payment for capital assets									
<b>Buildings and other fixed structures</b>								<b>13</b>	<b>5</b>
<b>Machinery and equipment</b>									
<b>Heritage assets</b>									



**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

Specialised military assets									
Biological assets									
Land and subsoil assets									
Software and other intangible assets									
Payments for financial assets									
<b>Total</b>	<b>27 739</b>	<b>-</b>	<b>(519)</b>	<b>27 220</b>	<b>25 860</b>	<b>1 360</b>	<b>95.0%</b>	<b>30 697</b>	<b>29 047</b>

	2012/13						2011/12		
Program 2: Cultural Affairs Details per sub programme	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1.1 Management									
<b>Current payment</b>	<b>534</b>	<b>(100)</b>		<b>434</b>	<b>30</b>	<b>404</b>	<b>6.9%</b>	<b>1 074</b>	<b>209</b>
<b>Transfers and subsidies</b>									
<b>Payment for capital assets</b>									
<b>Payment for financial assets</b>									
1.2 Arts and Culture									
<b>Current payment</b>	<b>11 241</b>	<b>937</b>	<b>(156)</b>	<b>12 022</b>	<b>11 321</b>	<b>701</b>	<b>94.2%</b>	<b>14 501</b>	<b>13 362</b>
<b>Transfers and subsidies</b>					<b>25</b>	<b>(25)</b>		<b>350</b>	<b>350</b>
<b>Payment for capital assets</b>								<b>13</b>	<b>5</b>
<b>Payment for financial assets</b>									

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

1.3 Museum and Heritage Resource Services									
<b>Current payment</b>	<b>9 503</b>	<b>(831)</b>	<b>(342)</b>	<b>8 330</b>	<b>8 058</b>	<b>272</b>	<b>96.7%</b>	<b>7 792</b>	<b>8 163</b>
<b>Transfer and subsidies</b>		<b>44</b>		<b>44</b>	<b>46</b>	<b>(2)</b>	<b>104.5%</b>	<b>500</b>	<b>400</b>
<b>Payment for capital assets</b>									
<b>Payment for financial assets</b>									
1.4. Language Services									
<b>Current payments</b>	<b>6 461</b>	<b>(50)</b>	<b>(21)</b>	<b>6 390</b>	<b>6 358</b>	<b>32</b>	<b>99.5%</b>	<b>6 367</b>	<b>6 458</b>
<b>Transfers and subsidies</b>					<b>22</b>	<b>(22)</b>		<b>100</b>	<b>100</b>
<b>Payment for capital assets</b>									
<b>Payment for financial assets</b>									
	<b>27 739</b>	<b>-</b>	<b>(519)</b>	<b>27220</b>	<b>25 860</b>	<b>1 360</b>	<b>95.0%</b>	<b>30 697</b>	<b>29 047</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

Program 3: Library and Archives Per Economic classification	2012/13						2011/12		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
<b>Compensation of employees</b>	<b>25 258</b>		<b>(946)</b>	<b>24 312</b>	<b>21 060</b>	<b>3 252</b>	<b>86.6%</b>	<b>21 644</b>	<b>21 404</b>
<b>Goods and services</b>	<b>27 069</b>	<b>(4 443)</b>	<b>(90)</b>	<b>22 536</b>	<b>6 224</b>	<b>16 312</b>	<b>27.6%</b>	<b>20 035</b>	<b>13 246</b>
<b>Interest and rent on land</b>									
Transfers and subsidies to:									
<b>Provinces and municipalities</b>									
<b>Departmental agencies and accounts</b>									
<b>Universities and technikons</b>									
<b>Foreign governments and international organisations</b>									
<b>Public corporations and private enterprises</b>									
<b>Non-profit institutions</b>								<b>103</b>	<b>103</b>
<b>Households</b>		<b>66</b>		<b>66</b>	<b>65</b>	<b>1</b>	<b>98.5%</b>		
<b>Gifts and donations</b>									
Payment for capital assets									
<b>Buildings and other fixed structures</b>	<b>41 884</b>	<b>4 377</b>		<b>46 261</b>	<b>33 512</b>	<b>12 749</b>	<b>72.4%</b>	<b>44 396</b>	<b>29 933</b>
<b>Machinery and equipment</b>	<b>2 301</b>		<b>2 301</b>	<b>2 301</b>	<b>1 864</b>	<b>437</b>	<b>81.0%</b>	<b>1 430</b>	<b>1 093</b>
<b>Heritage assets</b>									

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

Specialised military assets									
Biological assets									
Land and subsoil assets									
Software and other intangible assets									
Payments for financial assets									
<b>Total</b>	96 512	-	(1 036)	95 476	62 725	32 751	65.7%	87 608	65 779

Library and information services Details per sub programme	2012/13						2011/12		
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1.1 Library services									
<b>Current payment</b>	<b>49 109</b>	<b>(4 309)</b>	<b>(1 036)</b>	<b>43 674</b>	<b>24 111</b>	<b>19 653</b>	<b>55.1%</b>	<b>36 696</b>	<b>29 563</b>
<b>Transfers and subsidies</b>								<b>103</b>	<b>103</b>
<b>Payment for capital assets</b>	<b>44 147</b>	<b>4 377</b>		<b>48 524</b>	<b>35 376</b>	<b>13 148</b>	<b>72.9%</b>	<b>44 796</b>	<b>31 005</b>
<b>Payment for financial assets</b>									
1.2 Archives									
<b>Current payment</b>	<b>3 218</b>	<b>(134)</b>		<b>3 084</b>	<b>3 173</b>	<b>(89)</b>	<b>102.9%</b>	<b>2 983</b>	<b>2 721</b>
<b>Transfers and subsidies</b>		<b>66</b>		<b>66</b>	<b>65</b>	<b>1</b>	<b>98.5%</b>	<b>-</b>	<b>-</b>
<b>Payment for capital assets</b>	<b>38</b>			<b>38</b>		<b>38</b>		<b>3 030</b>	<b>2 387</b>
<b>Payment for financial assets</b>									

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

Total	96 512	-	(1 036)	95 476	62 725	32 751	65.7%	87 608	65 779

Program 4: Sport and Recreation Per Economic classification	2012/13							2011/12	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Current payments									
<b>Compensation of employees</b>	<b>19 542</b>		<b>(206)</b>	<b>19 336</b>	<b>17 639</b>	<b>1 697</b>	<b>91.2%</b>	<b>24 427</b>	<b>18 887</b>
<b>Goods and services</b>	<b>50 363</b>			<b>50 363</b>	<b>40 266</b>	<b>10 097</b>	<b>80.0%</b>	<b>48 242</b>	<b>43 134</b>
<b>Interest and rent on land</b>									

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

Transfers and subsidies to:									
<b>Provinces and municipalities</b>									
<b>Departmental agencies and accounts</b>									
<b>Universities and technikons</b>									
<b>Foreign governments and international organisations</b>									
<b>Public corporations and private enterprises</b>									
<b>Non-profit institutions</b>					839	(839)		1 008	1 007
<b>Households</b>		400	400	388	12	97.0%			
<b>Gifts and donations</b>									
Payment for capital assets									
<b>Buildings and other fixed structures</b>								373	329
<b>Machinery and equipment</b>									
<b>Heritage assets</b>									
<b>Specialised military assets</b>									
<b>Biological assets</b>									
<b>Land and subsoil assets</b>									
<b>Software and other intangible assets</b>									
Payments for financial assets									
<b>Total</b>	69 905	-	194	70 099	59 132	10 967	84.4%	74 050	63 357

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

SPORT AND RECREATION Details per sub programme	2012/13							2011/12	
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
1.1 Management									
<b>Current payment</b>	<b>699</b>		<b>(203)</b>	<b>496</b>		<b>496</b>		<b>1 260</b>	<b>1 103</b>
<b>Transfers and subsidies</b>									
<b>Payment for capital assets</b>									
<b>Payment for financial assets</b>									
1.2 Sports									
<b>Current payment</b>	<b>5 151</b>		<b>(70)</b>	<b>5 081</b>	<b>4 725</b>	<b>356</b>	<b>93.0%</b>	<b>7 567</b>	<b>5 524</b>
<b>Transfers and subsidies</b>					<b>1 227</b>	<b>(1 227)</b>		<b>1 008</b>	<b>1 007</b>
<b>Payment for capital assets</b>									
<b>Payment for financial assets</b>									
1.3 School Sports									
<b>Current payment</b>	<b>64 055</b>		<b>67</b>	<b>64 122</b>	<b>53 180</b>	<b>10 942</b>	<b>82.9%</b>	<b>63 842</b>	<b>55 394</b>
<b>Transfers and subsidies</b>			<b>400</b>	<b>400</b>		<b>400</b>			
<b>Payment for capital assets</b>								<b>373</b>	<b>329</b>
<b>Payment for financial assets</b>									
	69 905	-	194	70 099	59 132	10 697	84.4%	74 050	63 357

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE APPROPRIATION STATEMENT**

*for the year ended 31 March 2013*

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

**Detail of these transactions can be viewed in the note on Transfers and subsidies, disclosure notes and Annexure 1 (A-H) to the Annual Financial Statements.**

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

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

3. Detail on payments for financial assets

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

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

4.1 Per programme	Final Appropriation	Actual Expenditure	Variance R'000	Variance as a % of Final Appropriation
Administration	110 635	110 203	432	0%
Cultural Affairs				
<b>The Programme under spent due to the following reasons:</b>				
Position of the General Manager: Cultural Affairs has been vacant for the year.	27 720	26 460	1 260	5%
Library and Information Services				
<b>The Programme under spent due to the following reasons:</b>				
Community Services Library Conditional Grant				
Sport and Recreation				
	95 476	62 725	32 751	34%



**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE APPROPRIATION STATEMENT**

*for the year ended 31 March 2013*

	70 099	59 132	10 967	16%
<b>The Programme under spent due to the following reasons:</b>				
Mass Sport Participation				
Programme Conditional Grant				
4.2 Per economic classification	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	R'000
Current payments				
<b>Compensation of employees</b>	<b>117 986</b>	<b>111 411</b>	<b>6 575</b>	<b>6%</b>
<b>Goods and services</b>	<b>123 784</b>	<b>87 223</b>	<b>36 561</b>	<b>30%</b>
<b>Interest and rent on land</b>				
<b>Unauthorised expenditure approved</b>	<b>10 571</b>	<b>10 571</b>	<b>0</b>	<b>0%</b>
Transfers and subsidies				
<b>Provinces and municipalities</b>				
<b>Departmental agencies and accounts</b>				
<b>Universities and technikons</b>				
<b>Public corporations and private enterprises</b>				
<b>Foreign governments and international organisations</b>				
<b>Non-profit institutions</b>	<b>0</b>	<b>888</b>	<b>(888)</b>	
<b>Households</b>	<b>1 510</b>	<b>1 480</b>	<b>30</b>	<b>2%</b>
<b>Gifts and donations</b>				
Payments for capital assets				
<b>Buildings and other fixed structures</b>	<b>46 261</b>	<b>33 512</b>	<b>12 749</b>	<b>28%</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE APPROPRIATION STATEMENT**

*for the year ended 31 March 2013*

<b>Machinery and equipment</b>	<b>3 318</b>	<b>2 804</b>	<b>514</b>	<b>15%</b>
<b>Heritage assets</b>				
<b>Specialised military assets</b>				
<b>Biological assets</b>				
<b>Land and subsoil assets</b>				
<b>Software and other intangible assets</b>				
Payments for financial assets	<b>0</b>	<b>60</b>	<b>(60)</b>	

Under spending on the above is a result of the Library and Sports Conditional Grant.

4.3 Per conditional grant	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
	R'000	R'000	R'000	R'000

***Arts And Culture***

Comm Library Serv Grant	<b>82 693</b>	<b>49 903</b>	<b>32 790</b>	<b>40%</b>
-------------------------	---------------	---------------	---------------	------------

***Public Works***

Epwp Inter Grnt Prov	<b>1 000</b>	<b>910</b>	<b>90</b>	<b>9%</b>
Epwp Incent Grn Prov-Soc				

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE APPROPRIATION STATEMENT  
for the year ended 31 March 2013**

**Sport And Recreation Sa**

Mass Sport&Recr Part Prg	56 851	45 775	11 076	19%
--------------------------	--------	--------	--------	-----

- **Community Library Service Grant:** Under spending results from the delay in appointment of service providers for the repair and maintenance of Libraries and the non filling of vacant funded posts.
  
- **Mass Sport Participation Conditional Grant:** Under spending is as a result of the delay in the finalisation of Transversal Contracts on the purchase of sport equipment and non filling of vacant funded posts.
  
- **EPWP:** Under spending is as a result of the late purchases of protective clothing.

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**STATEMENT OF FINANCIAL PERFORMANCE**

*for the year ended 31 March 2013*

<b>PERFORMANCE</b>	Note	2012/13 R'000	2011/12 R'000
<b>REVENUE</b>			
Annual appropriation	<a href="#">1</a>	301 778	293 593
Statutory appropriation	<a href="#">2</a>	1 652	1 491
Departmental revenue	<a href="#">3</a>	189	-
Direct Exchequer Receipts	<a href="#">4</a>		-
NRF Receipts			-
Aid assistance	<a href="#">6</a>		-
<b>TOTAL REVENUE</b>		<b>303 619</b>	<b>295 084</b>
<b>EXPENDITURE</b>			
Current expenditure			
Compensation of employees	<a href="#">7</a>	112 511	105 610
Goods and services	<a href="#">8</a>	96 694	113 994
Interest and rent on land	<a href="#">9</a>	-	-
Aid assistance	<a href="#">6</a>	-	201
Unauthorised expenditure approved without funding	<a href="#">13</a>	10 571	-
Total current expenditure		219 776	219 085
Transfers and subsidies			
Transfers and subsidies	<a href="#">11</a>	2 368	3 211
Aid assistance	<a href="#">6</a>	-	-
Unauthorised expenditure approved without funding	<a href="#">13</a>	-	-
Total transfers and subsidies		2 368	3 211
Expenditure for capital assets			
Tangible capital assets	<a href="#">12</a>	36 316	32 585
Software and other intangible assets	<a href="#">12</a>	-	61
Unauthorised expenditure approved without funding	<a href="#">13</a>	-	-
Total expenditure for capital assets		36 316	32 646
Payments for financial assets	<a href="#">10</a>	60	-
Direct Exchequer Payments	<a href="#">5</a>	-	-
<b>TOTAL EXPENDITURE</b>		<b>258 520</b>	<b>255 662</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>45 099</b>	<b>39 422</b>
Reconciliation of Net Surplus/(Deficit) for the year			
<b>Voted funds</b>		44 910	39 623
Annual appropriation		954	8 622
Conditional grants		43 956	31 001
Unconditional grants			
Departmental revenue and NRF Receipts	<a href="#">22</a>	189	-

DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13

**STATEMENT OF FINANCIAL PERFORMANCE**

*for the year ended 31 March 2013*

Direct Exchequer receipts/payments	<u>23</u>	-	-
Aid assistance	<u>6</u>	-	<b>(201)</b>
SURPLUS/(DEFICIT) FOR THE YEAR		<u>45 099</u>	<u>39 422</u>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**STATEMENT OF FINANCIAL POSITION  
as at 31 March 2013**

<b>POSITION</b>	Note	2012/13	2011/12
		R'000	R'000
<b>ASSETS</b>			
Current assets		37 987	40 210
<b>Unauthorised expenditure</b>	<a href="#"><u>13</u></a>	<b>7 141</b>	<b>17 712</b>
<b>Fruitless and wasteful expenditure</b>	<a href="#"><u>14</u></a>	-	-
<b>Cash and cash equivalents</b>	<a href="#"><u>15</u></a>	<b>29 865</b>	<b>18 616</b>
<b>Other financial assets</b>	<a href="#"><u>16</u></a>	-	-
<b>Prepayments and advances</b>	<a href="#"><u>17</u></a>	-	-
<b>Receivables</b>	<a href="#"><u>18</u></a>	<b>981</b>	<b>3 882</b>
<b>Loans</b>	<a href="#"><u>20</u></a>	-	-
<b>Aid assistance prepayments</b>	<a href="#"><u>6</u></a>	-	-
<b>Aid assistance receivable</b>	<a href="#"><u>6</u></a>	-	-
Non-current assets		-	-
<b>Investments</b>	<a href="#"><u>19</u></a>	-	-
<b>Loans</b>	<a href="#"><u>20</u></a>	-	-
<b>Other financial assets</b>	<a href="#"><u>16</u></a>	-	-
<b>TOTAL ASSETS</b>		<b>37 987</b>	<b>40 210</b>
<b>LIABILITIES</b>			
Current liabilities		37 931	39 483
<b>Voted funds to be surrendered to the Revenue Fund</b>	<a href="#"><u>21</u></a>	<b>37 684</b>	<b>39 203</b>
<b>Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund</b>	<a href="#"><u>22</u></a>	<b>17</b>	<b>22</b>
<b>Direct Exchequer Receipts to be surrendered to the Revenue Fund</b>	<a href="#"><u>23</u></a>	-	-
<b>Bank overdraft</b>	<a href="#"><u>24</u></a>	-	-
<b>Payables</b>	<a href="#"><u>25</u></a>	<b>4</b>	<b>32</b>
<b>Aid assistance repayable</b>	<a href="#"><u>6</u></a>	-	-
<b>Aid assistance unutilised</b>	<a href="#"><u>6</u></a>	<b>226</b>	<b>226</b>
Non-current liabilities			
<b>Payables</b>	<a href="#"><u>26</u></a>		
<b>TOTAL LIABILITIES</b>		<b>37 931</b>	<b>39 483</b>
<b>NET ASSETS</b>		<b>56</b>	<b>727</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**STATEMENT OF FINANCIAL POSITION  
as at 31 March 2013**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Represented by:			
<b>Capitalisation reserve</b>		-	-
<b>Recoverable revenue</b>		<b>56</b>	<b>727</b>
<b>Retained funds</b>		-	-
<b>Revaluation reserves</b>		-	-
 TOTAL		<u>56</u>	<u>727</u>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**STATEMENT OF CHANGES IN NET ASSETS  
for the year ended 31 March 2013**

<b>NET ASSETS</b>	Note	2012/13	2011/12
		R'000	R'000
Capitalisation Reserves			
<b>Opening balance</b>			
<b>Transfers:</b>			
<b>Movement in Equity</b>			
<b>Movement in Operational Funds</b>		-	-
<b>Other movements</b>			
<b>Closing balance</b>		<u>          </u>	<u>          </u>
Recoverable revenue			
<b>Opening balance</b>		<b>727</b>	<b>32</b>
<b>Transfers:</b>		<b>(671)</b>	<b>695</b>
<b>Irrecoverable amounts written off</b>	34.2		
<b>Debts revised</b>			
<b>Debts recovered (included in departmental receipts)</b>		<b>(671)</b>	<b>(3)</b>
<b>Debts raised</b>			<b>698</b>
<b>Closing balance</b>		<u>56</u>	<u>727</u>
Retained funds			
<b>Opening balance</b>		-	-
<b>Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)</b>		-	-
<b>Utilised during the year</b>		-	-
<b>Other</b>			
<b>Closing balance</b>		<u>-</u>	<u>-</u>
Revaluation Reserve			
<b>Opening balance</b>		-	-
<b>Revaluation adjustment (Housing departments)</b>		-	-
<b>Transfers</b>			
<b>Other</b>		-	-
<b>Closing balance</b>		<u>          </u>	<u>          </u>
<b>TOTAL</b>		<u>56</u>	<u>727</u>



**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**CASH FLOW STATEMENT  
for the year ended 31 March 2013**

<b>CASH FLOW</b>	N of e	2012/13  R'000	2011/12  R'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>		297 650	295 249
<b>Annual appropriated funds received</b>	1.	<b>294 550</b>	<b>293 057</b>
<b>Statutory appropriated funds received</b>	1		
<b>Departmental revenue received</b>	2	1 652	1 491
<b>Direct Exchequer Receipts</b>	3	1 448	701
<b>NRF Receipts</b>	4	-	-
<b>Aid assistance received</b>	6	-	-
<b>Net (increase)/decrease in working capital</b>		13 444	( 5 610)
<b>Surrendered to Revenue Fund</b>		(40 654)	(18 295)
<b>Surrendered to RDP Fund/Donor</b>		-	-
<b>Current payments</b>		(219 776)	(219 805)
<b>Payments for financial assets</b>		(60)	-
<b>Transfers and subsidies paid</b>		(2 368)	(3 211)
<b>Net cash flow available from operating activities</b>	2 7	48 236	48328
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Payments for capital assets</b>	1	(36 316)	(32 646)
<b>Proceeds from sale of capital assets</b>	2 3 4	-	-
<b>(Increase)/decrease in loans</b>		-	-
<b>(Increase)/decrease in investments</b>		-	-
<b>(Increase)/decrease in other financial assets</b>		-	-
<b>Net cash flows from investing activities</b>		(36 316)	(32 646)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Distribution/dividend received</b>		-	-
<b>Increase/(decrease) in net assets</b>		(671)	695
<b>Increase/(decrease) in non-current payables</b>		-	-
<b>Net cash flows from financing activities</b>		(671)	695
<b>Net increase/(decrease) in cash and cash equivalents</b>		11 249	16 377
<b>Cash and cash equivalents at beginning of period</b>		18 616	2 239
<b>Cash and cash equivalents at end of period</b>	2 8	29 865	18 616

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2013**

The Financial Statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. However, where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the Financial Statements and to comply with the statutory requirements of the Public Finance Management Act, Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the Act and the Division of Revenue Act, Act 1 of 2010.

**1. Presentation of the Financial Statements**

**1.1 Basis of preparation**

The financial statements have been prepared on a modified cash basis of Accounting.

Under this basis, the effects of transactions and other events are recognised in the financial records when the resulting cash is received or paid. The “modification” results from the recognition of certain near-cash balances in the financial statements as well as the revaluation of foreign investments and loans and the recognition of resulting revaluation gains and losses.

In addition supplementary information is provided in the disclosure notes to the financial statements where it is deemed to be useful to the users of the financial statements.

**1.2 Presentation currency**

All amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the Department.

**1.3 Rounding**

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

**1.4 Comparative figures**

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

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2013**

**1.5 Comparative figures - Appropriation Statement**

A comparison between actual amounts and final appropriation per major classification of expenditure is included in the Appropriation Statement.

**2. Revenue**

**2.1 Appropriated funds**

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

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

Unexpended appropriated funds are surrendered to the Provincial Revenue Fund. Any amounts owing to the Provincial Revenue Fund at the end of the financial year are recognised as payable in the statement of financial position.

Any amount due from the Provincial Revenue Fund at the end of the financial year is recognised as a receivable in the statement of financial position.

**2.2 Departmental revenue**

All Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the Provincial Revenue Fund, unless stated otherwise.

Any amount owing to the Provincial Revenue Fund at the end of the financial year is recognised as a payable in the statement of financial position.

No accrual is made for amounts receivable from the last receipt date to the end of the reporting period. These amounts are however disclosed in the disclosure notes to the annual financial statements.

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2013**

**2.3 Direct Exchequer receipts**

All direct exchequer receipts are recognised in the statement of financial performance when the cash is received and is subsequently paid into the Provincial Revenue Fund, unless stated otherwise.

Any amount owing to the Provincial Revenue Funds at the end of the financial year is recognised as a payable in the statement of financial position.

**2.4 Direct Exchequer payments**

All direct exchequer payments are recognised in the statement of financial performance when final authorisation for payment is effected on the system (by no later than 31 March of each year).

**2.5 Aid assistance**

Aids assistance is recognised as revenue when received

All in-kind aid assistance is disclosed at fair value on the date of receipt in the annexures to the Annual Financial Statements

The cash payments made during the year relating to aid assistance projects are recognised as expenditure in the statement of financial performance when final authorisation for payments is effected on the system (by no later than 31 March of each year)

The value of the assistance expensed prior to the receipt of funds is recognised as a receivable in the statement of financial position.

Inappropriately expensed amounts using aid assistance and any unutilised amounts are recognised as payables in the statement of financial position.

All CARA funds received must be recorded as revenue when funds are received. The cash payments made during the year relating to CARA earmarked projects are recognised as expenditure in the statement of financial performance when final authorisation for payments effected on the system (by no later than 31 March of each year)

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2013**

Inappropriately expensed amounts using CARA funds are recognised as payables in the statement of financial position. Any unutilised amounts are transferred to retained funds as they are not surrendered to the revenue fund.

**3. Expenditure**

**3.1 Compensation of employees**

**3.1.1 Salaries and wages**

Salaries and wages are expensed in the statement of financial performance when the final authorisation for payment is effected on the system (by no later than 31 March of each year).

Other employee benefits that give rise to a present legal or constructive obligation are disclosed in the disclosure notes to the financial statements at its face value and are not recognised in the statement of financial performance or position.

Employee costs are capitalised to the cost of a capital project when an employee spends more than 50% of his/her time on the project. These payments form part of expenditure for capital assets in the statement of financial performance.

**3.1.2 Social contributions**

Employer contributions to post employment benefit plans in respect of current employees are expensed in the statement of financial performance when the final authorisation for payment is effected on the system (by no later than 31 March of each year).

No provision is made for retirement benefits in the financial statements of the department. Any potential liabilities are disclosed in the financial statements of the National Revenue Fund and not in the financial statements of the employer department.

Employer contributions made by the department for certain of its ex-employees (such as medical benefits) are classified as transfers to households in the statement of financial performance.

**3.2 Goods and services**

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2013**

Payments made during the year for goods and/or services are recognised as an expense in the statement of financial performance when the final authorisation for payment is effected on the system (by no later than 31 March of each year).

The expense is classified as capital if the goods and/or services were acquired for a capital project or if the total purchase price exceeds the capitalisation threshold (currently R5, 000). All other expenditures are classified as current.

Rental paid for the use of buildings or other fixed structures is classified as *goods and services* and not as *rent on land*.

**3.3 Interest and rent on land**

Interest and rental payments are recognised as an expense in the statement of financial performance when the final authorisation for payment is effected on the system (by no later than 31 March of each year). This item excludes rental for the use of buildings or other fixed structures. If it is not possible to distinguish between payment for the use of land and the fixed structures on it, the whole amount should be recorded under goods and services.

**3.4 Payments for financial assets**

Debts are written off when identified as irrecoverable. Debts written-off are limited to the amount of savings and/or underspending of appropriated funds. The write off occurs at year-end or when funds are available. No provision is made for irrecoverable amounts but an estimate is included in the disclosure notes to the financial statements.

All other losses are recognised when authorisation has been granted for the recognition thereof.

**3.5 Transfers and subsidies**

Transfers and subsidies are recognised as an expense when the final authorisation for payment is effected on the system (by no later than 31 March of each year).

**3.6 Unauthorised expenditure**

When confirmed, unauthorised expenditure is recognised as an asset in the statement of financial position until such time as the expenditure is either approved by the relevant authority, recovered from the responsible person or written off as irrecoverable in the statement of financial performance.

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2013**

Unauthorised expenditure approved with funding is derecognised from the statement of financial position when the unauthorised expenditure is approved and the related funds are received.

Where the amount is approved without funding it is recognised as expenditure in the statement of financial performance on the date stipulated in the Act.

**3.7 Fruitless and wasteful expenditure**

Fruitless and wasteful expenditure is recognised as expenditure in the statement of financial performance according to the nature of the payment and not as a separate line item on the face of the statement. If the expenditure is recoverable it is treated as an asset until it is recovered from the responsible person or written off as irrecoverable in the statement of financial performance.

**3.8 Irregular expenditure**

Irregular expenditure is recognised as expenditure in the statement of financial performance. If the expenditure is not condoned by the relevant authority it is treated as an asset until it is recovered or written off as irrecoverable.

**4. Assets**

**4.1 Cash and cash equivalents**

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

Bank overdrafts are shown separately on the face of the statement of financial position.

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

**4.2 Other financial assets**

Other financial assets are carried in the statement of financial position at cost.

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2013**

**4.3 Prepayments and advances**

Amounts prepaid or advanced are recognised in the statement of financial position when the payments are made and are derecognised as and when the goods/services are received or the funds are utilised.

Prepayments and advances outstanding at the end of the year are carried in the statement of financial position at cost.

**4.4 Receivables**

Receivables included in the statement of financial position arise from cash payments made that are recoverable from another party (including departmental employees) and are derecognised upon recovery or write-off.

Receivables outstanding at year-end are carried in the statement of financial position at cost plus any accrued interest. Amounts that are potentially irrecoverable are included in the disclosure notes.

**4.5 Investments**

Capitalised investments are shown at cost in the statement of financial position.

Investments are tested for an impairment loss whenever events or changes in circumstances indicate that the investment may be impaired. Any impairment loss is included in the disclosure notes.

**4.6 Loans**

Loans are recognised in the statement of financial position when the cash is paid to the beneficiary. Loans that are outstanding at year-end are carried in the statement of financial position at cost plus accrued interest.

Amounts that are potentially irrecoverable are included in the disclosure notes.

**4.7 Inventory**

Inventories that qualify for recognition must be initially reflected at cost. Where inventories are acquired at no cost, or for nominal consideration, their cost shall be their fair value at the date of acquisition.



**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2013**

All inventory items at year-end are reflected using the Weighted Average Cost.

**4.8 Capital assets**

**4.8.1 Movable assets**

**Initial recognition**

A capital asset is recorded in the asset register on receipt of the item at cost. Cost of an asset is defined as the total cost of acquisition. Where the cost cannot be determined accurately, the movable capital asset is stated at fair value. Where fair value cannot be determined, the capital asset is included in the asset register at R1.

All assets acquired prior to 1 April 2002 are included in the register R1.

**Subsequent recognition**

Subsequent expenditure of a capital nature is recorded in the statement of financial performance as "expenditure for capital assets" and is capitalised in the asset register of the department on completion of the project.

Repairs and maintenance is expensed as current "goods and services" in the statement of financial performance.

**4.8.2 Immovable assets**

**Initial recognition**

A capital asset is recorded on receipt of the item at cost. Cost of an asset is defined as the total cost of acquisition. Where the cost cannot be determined accurately, the immovable capital asset is stated at R1 unless the fair value for the asset has been reliably estimated.

**Subsequent recognition**

Work-in-progress of a capital nature is recorded in the statement of financial performance as "expenditure for capital assets". On completion, the total cost of the project is included in the asset register of the department that is accountable for the asset.

Repairs and maintenance is expensed as current "goods and services" in the statement of financial performance.

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2013**

**4.8.3 Intangible assets**

**Initial recognition**

An intangible asset is recorded in the asset register on receipt of the item at cost. Cost of an intangible asset is defined as the total cost of acquisition. Where the cost cannot be determined accurately, the intangible asset is stated at fair value. Where fair value cannot be determined, the intangible asset is included in the asset register at R1.

All intangible assets acquired prior to 1 April 2002 can be included in the asset register at R1.\*

**Subsequent expenditure**

Subsequent expenditure of a capital nature is recorded in the statement of financial performance as "expenditure for capital asset" and is capitalised in the asset register of the department.

Maintenance is expensed as current "goods and services" in the statement of financial performance.

**5. Liabilities**

**5.1 Payables**

Recognised payables mainly comprise of amounts owing to other governmental entities. These payables are carried at cost in the statement of financial position.

**5.2 Contingent liabilities**

Contingent liabilities are included in the disclosure notes to the financial statements when it is possible that economic benefits will flow from the department, or when an outflow of economic benefits or service potential is probable but cannot be measured reliably.

**5.3 Contingent assets**

Contingent assets are included in the disclosure notes to the financial statements when it is probable that an inflow of economic benefits will flow to the entity.

**5.4 Commitments**

Commitments are not recognised in the statement of financial position as a liability or as expenditure in the statement of financial performance but are included in the disclosure notes

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2013**

**5.5 Accruals**

Accruals are not recognised in the statement of financial position as a liability or as expenditure in the statement of financial performance but are included in the disclosure notes.

**5.6 Employee benefits**

Short-term employee benefits that give rise to a present legal or constructive obligation are disclosed in the disclosure notes to the financial statements. These amounts are not recognised in the statement of financial performance or the statement of financial position.

**5.7 Lease commitments**

**Finance lease**

Finance leases are not recognised as assets and liabilities in the statement of financial position. Finance lease payments are recognised as a capital expense in the statement of financial performance and are not apportioned between the capital and the interest portions. The total finance lease payment is disclosed in the disclosure notes to the financial statements.

**Operating lease**

Operating lease payments are recognised as an expense in the statement of financial performance. The operating lease commitments are disclosed in the disclosure notes to the financial statement.

**5.8 Impairment**

The Department tests for impairment where there is an indication that a receivable, loan or investment may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. An estimate is made for doubtful loans and receivables based on a review of all outstanding amounts at year-end. Impairments on investments are calculated as being the difference between the carrying amount and the present value of the expected future cash flows / service potential flowing from the instrument.

**5.9 Provisions**

Provisions are disclosed when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the obligation can be made.

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2013**

**6. Receivables for departmental revenue**

Receivables for departmental revenue are disclosed in the disclosure notes to the annual financial statements. These receivables are written off when identified as irrecoverable and are disclosed separately.

**7. Net Assets**

**7.1 Capitalisation reserve**

The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the statement of financial position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.

**7.2 Recoverable revenue**

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

**8. Related party transactions**

Specific information with regards to related party transactions is included in the disclosure notes.

**9. Key management personnel**

Compensation paid to key management personnel including their family members , where relevant, is included in the disclosure notes.

**10. Public private partnerships**

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**

**ACCOUNTING POLICIES**  
**for the year ended 31 March 2013**

A description of the PPP arrangement, the contract fees and current and capital expenditure relating to the PPP arrangement is included in the disclosure note

**11. Accounting of Library Books**

The Department is recognising library books as assets as in accordance to the National Treasury Guide on accounting of library books as assets. In cases where the Department does not have record of dates of acquisition and values, the accounting of the books will be valued at R1,00 and where records exists , the books will be accounted for based on current values as per invoices.

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

**1. Annual Appropriation**

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

	Final Appropriation R'000	2012/13 Actual Funds Received R'000	Funds not requested / not received R'000	2011/12 Appropriation received R'000
<b>Administration</b>	<b>108 983</b>	<b>108 983</b>	-	<b>101 238</b>
<b>Cultural Affairs</b>	<b>27 220</b>	<b>27 220</b>	-	<b>30 697</b>
Library and Information Services	95 476	95 476	-	<b>87 508</b>
<b>Sport and Recreation</b>	<b>70 999</b>	<b>62 871</b>	<b>7 228</b>	<b>73 614</b>
<b>Total</b>	<u><u>301 778</u></u>	<u><u>294 550</u></u>	<u><u>7 228</u></u>	<u><u>293 057</u></u>

*R 7 228 was with held by National Treasury for Sport and Recreation.*

**1.2 Conditional grants**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Total grants received	<b>47</b>	<b>133 316</b>	<b>128 624</b>
Provincial grants included in Total Grants received		<u><u>133 316</u></u>	<u><u>128 624</u></u>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

**1.3 Unconditional grants**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Total grants received	<b>48</b>		

**2. Statutory Appropriation**

		2012/13 R'000	2011/12 R'000
President and Deputy President salaries			
Member of executive committee/parliamentary officers		<b>1 652</b>	<b>1 491</b>
Judges and magistrates salaries			
Sector education and training authorities (SETA)			
National Skills Fund			
Total		<b>1 652</b>	<b>1 491</b>

Actual Statutory Appropriation received

**3. Departmental revenue**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	<b>3.1</b>	<b>1 084</b>	<b>507</b>
Fines, penalties and forfeits	<b>3.2</b>	<b>8</b>	<b>1</b>
Interest, dividends and rent on land	<b>3.3</b>	-	-
Sales of capital assets	<b>3.4</b>	-	-
Transactions in financial assets and liabilities	<b>3.5</b>	<b>356</b>	<b>193</b>
Transfer received	<b>3.6</b>	-	-
Total revenue collected		<b>1 448</b>	<b>701</b>
Less: Own revenue included in appropriation	<b>22</b>	<b>1 259</b>	<b>701</b>
Departmental revenue collected		<b>189</b>	<b>-</b>

**3.1 Sales of goods and services other than capital assets**

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

	<b>Note <u>3</u></b>	2012/13 R'000	2011/12 R'000
Sales of goods and services produced by the department		<b>1 084</b>	<b>507</b>
Sales by market establishment		<b>1 084</b>	<b>506</b>
Administrative fees		-	-
Other sales		-	<b>1</b>
Sales of scrap, waste and other used current goods			-
Total		1 084	507
3.2 Fines, penalties and forfeits			
	<b>Note <u>3</u></b>	2012/13 R'000	2011/12 R'000
Fines		-	<b>1</b>
Penalties		<b>8</b>	-
Forfeits		-	-
Total		<b>8</b>	<b>1</b>
3.3 Interest, dividends and rent on land			
	<b>Note <u>3</u></b>	2012/13 R'000	2011/12 R'000
Interest		-	-
Dividends		-	-
Rent on land		-	-
Total		-	-
3.4 Sale of capital assets			
	<b>Note <u>3</u></b>	2012/13 R'000	2011/12 R'000
<b>Tangible assets</b>		-	-



**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

Buildings and other fixed structures	45	-	-
Machinery and equipment	43		-
Specialised military assets	43	-	-
Land and subsoil assets	45	-	-
Biological assets	43	-	-

**Software and other intangible assets**

Computer software	44	-	-
Mastheads and publishing titles	44	-	-
Patents, licences, copyright, brand names, trademarks	44	-	-
Recipes, formulae, prototypes, designs, models	44	-	-
Services and operating rights	44	-	-
<b>Total</b>		<b>-</b>	<b>--</b>

3.5 Transactions in financial assets and liabilities

	<i>Note</i> <b>3</b>	2012/13 R'000	2011/12 R'000
<b>Loans and advances</b>			-
<b>Receivables</b>			-
<b>Forex gain</b>			-
<b>Stale cheques written back</b>			-
<b>Other Receipts including Recoverable Revenue</b>		<b>356</b>	<b>193</b>
<b>Total</b>		<b>356</b>	<b>193</b>

3.6 Transfers received

	<i>Note</i> <b>3</b>	2012/13 R'000	2011/12 R'000
<b>Other governmental units</b>			
<b>Universities and technikons</b>			-
<b>Foreign governments</b>			-
<b>International organisations</b>			-
<b>Public corporations and private enterprises</b>			-
<b>Households and non-profit institutions</b>			-

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

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

**4. Direct Exchequer Receipts**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Fines, penalties and forfeits			-
Interest and dividends			-
Restructuring of State assets			-
Debt portfolio receipts			-
Other			-
Total			-

**5. Direct Exchequer Payments**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Debt portfolio			-
Debt takeovers			-
Other			-
Total			-

**6. Aid assistance**

6.1 Aid assistance received in cash from RDP

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Local			
<b>Opening Balance</b>		<b>226</b>	<b>427</b>
Revenue			-
Expenditure		-	<b>(201)</b>
Current			-
Capital			-
Transfers			-
Prepayments			
Surrendered to the RDP			
Closing Balance		226	226
Foreign			
<b>Opening Balance</b>			
Revenue			
Expenditure			
Current			
Capital			
Transfers			
Prepayments			

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

	<b>Surrendered to the RDP</b>		
	Closing Balance		
6.2	Aid assistance received in cash from other sources		
		2012/13 R'000	2011/12 R'000
	Local		
	<b>Opening Balance</b>		
	<b>Revenue</b>		
	<b>Expenditure</b>		
	<b>Current</b>	-	-
	<b>Capital</b>	-	-
	<b>Transfers</b>	-	-
	<b>Prepayments</b>	-	-
	<b>Surrendered to the donor</b>		
	Closing Balance	-	-
	Foreign		
	<b>Opening Balance</b>		
	<b>Revenue</b>		
	<b>Expenditure</b>		
	<b>Current</b>		
	<b>Capital</b>		
	<b>Transfers</b>		
	<b>Prepayments</b>		
	<b>Surrendered to the donor</b>		
	Closing Balance		
6.3	Aid assistance received in cash from CARA Fund		
		2012/13 R'000	2011/12 R'000
	<b>Opening Balance</b>		
	<b>Revenue</b>		
	<b>Expenditure</b>		
	<b>Current</b>		
	<b>Capital</b>		
	<b>Transfers</b>		
	<b>Prepayments</b>		
	<b>Transferred to retained funds</b>		
	Closing Balance		
6.4	Total assistance		
		2012/13 R'000	2011/12 R'000
	<b>Opening Balance</b>	<b>226</b>	<b>427</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

Revenue		-
Expenditure		(201)
Current		(201)
Capital		-
Transfers		
Prepayments		
Surrendered / Transferred to retained funds		
Closing Balance	226	427

6.5 Analysis of balance

	Note	2012/13 R'000	2011/12 R'000
<b>Aid assistance receivable</b>			
RDP			
Other sources			
CARA Fund			
<b>Aid assistance prepayments</b>		226	226
RDP		226	
Other sources			226
CARA Fund			
<b>Aid assistance unutilised</b>			
RDP			
Other sources			
CARA Fund			
<b>Aid assistance repayable</b>			
RDP			
Other sources			
CARA funds transferred to retained funds			
Closing balance		226	226

**7. Compensation of employees**

7.1 Salaries and Wages

	Note	2012/13 R'000	2011/12 R'000
<b>Basic salary</b>		79 266	72 567
<b>Performance award</b>		699	461
<b>Service Based</b>		5 906	5 229
<b>Compensative/circumstantial</b>		3 796	2 980
<b>Periodic payments</b>		2	-
<b>Other non-pensionable allowances</b>		9 377	12 253
Total		99 046	93 490

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

7.2 Social contributions

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Employer contributions			
<b>Pension</b>		<b>8 884</b>	<b>7 980</b>
<b>Medical</b>		<b>4 556</b>	<b>4 116</b>
<b>UIF</b>		-	-
<b>Bargaining council</b>		<b>25</b>	<b>24</b>
<b>Official unions and associations</b>		-	-
<b>Insurance</b>		-	-
Total		<u>13 465</u>	<u>12 120</u>
Total compensation of employees		<u>112 511</u>	<u>105 610</u>
<b>Average number of employees</b>		<u>370</u>	<u>314</u>

8. Goods and services

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Administrative fees			
Advertising		<b>770</b>	<b>1 923</b>
Assets less than R5,000	<a href="#"><u>8.1</u></a>	<b>548</b>	<b>950</b>
Bursaries (employees)		<b>69</b>	
Catering		<b>4 227</b>	<b>5 190</b>
Communication		<b>1 677</b>	<b>2 536</b>
Computer services	<a href="#"><u>8.2</u></a>	<b>7 345</b>	<b>6 848</b>
Consultants, contractors and agency/outsourced services	<a href="#"><u>8.3</u></a>	<b>8 776</b>	<b>19 818</b>
Entertainment		<b>76</b>	<b>286</b>
Audit cost – external	<a href="#"><u>8.4</u></a>	<b>3 396</b>	<b>2 483</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

Fleet services		1 110	966
Inventory	<a href="#">8.5</a>	12 029	13 449
Housing		-	-
Operating leases		21 306	19 499
Property payments	<a href="#">8.6</a>	2 508	2 632
Rental and hiring		-	-
Transport provided as part of the departmental activities		8 569	7
Travel and subsistence	<a href="#">8.7</a>	17 596	25 344
Venues and facilities		2 884	4 291
Training and staff development		1 814	3 577
Other operating expenditure	<a href="#">8.8</a>	1 994	4 195
<b>Total</b>		96 694	113 994

8.1 Assets less than R5,000

	<i>Note</i> <a href="#">8</a>	2012/13 R'000	2011/12 R'000
Tangible assets		548	950
<b>Buildings and other fixed structures</b>		-	-
<b>Biological assets</b>		-	-
<b>Heritage assets</b>		-	-
<b>Machinery and equipment</b>		548	950
<b>Transport assets</b>		-	-
<b>Specialised military assets</b>		-	-
Intangible assets		-	-
Total		548	950

8.2 Computer services

	<i>Note</i> <a href="#">8</a>	2012/13 R'000	2011/12 R'000
<b>SITA computer services</b>		7 345	6 648
<b>External computer service providers</b>		-	-
Total		7 345	6 648

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

8.3 Consultants, contractors and agency/outsourced services

	<i>Note</i> <u>8</u>	2012/13 R'000	2011/12 R'000
<b>Business and advisory services</b>		<b>244</b>	<b>55</b>
<b>Infrastructure and planning</b>		<b>2 704</b>	-
<b>Laboratory services</b>			-
<b>Legal costs</b>		<b>587</b>	<b>6 449</b>
<b>Contractors</b>		<b>594</b>	<b>8 666</b>
<b>Agency and support/outsourced services</b>		<b>4 647</b>	<b>4 648</b>
Total		<u>8 776</u>	<u>19 818</u>

8.4 Audit cost – External

	<i>Note</i> <u>8</u>	2012/13 R'000	2011/12 R'000
<b>Regularity audits</b>		<b>3 396</b>	<b>2 483</b>
<b>Performance audits</b>			-
<b>Investigations</b>		-	-
<b>Environmental audits</b>		-	-
<b>Computer audits</b>		-	-
Total		<u>3 396</u>	<u>2 483</u>

8.5 Inventory

	<i>Note</i> <u>8</u>	2012/13 R'000	2011/12 R'000
<b>Medsas inventory interface</b>		-	-
<b>Learning and teaching support material</b>		-	-
<b>Food and food supplies</b>		<b>37</b>	<b>56</b>
<b>Fuel, oil and gas</b>		-	-
<b>Other consumables</b>		<b>11 333</b>	<b>6 618</b>
<b>Materials and supplies</b>		<b>38</b>	-
<b>Stationery and printing</b>		<b>621</b>	<b>6 775</b>
<b>Medical supplies</b>		-	-
<b>Medicine</b>		-	-
<b>Military stores</b>		-	-
Total		<u>12 029</u>	<u>13 449</u>

8.6 Property payments

	<i>Note</i> <u>8</u>	2012/13 R'000	2011/12 R'000
<b>Municipal services</b>			
<b>Property management fees</b>		<b>2 508</b>	<b>2 632</b>
<b>Property maintenance and repairs</b>		-	-

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

	<b>Other</b>	-	-
	Total	2 508	2 632
8.7	Travel and subsistence		
		<i>Note</i>	2012/13
		<u>8</u>	2011/12
		R'000	R'000
	<b>Local</b>	<b>17 596</b>	<b>24 396</b>
	<b>Foreign</b>	-	<b>948</b>
	Total	17 596	25 344
8.8	Other operating expenditure		
		<i>Note</i>	2012/13
		<u>8</u>	2011/12
		R'000	R'000
	<b>Learnerships</b>		-
	<b>Professional bodies, membership and subscription fees</b>	<b>17</b>	<b>6</b>
	<b>Resettlement costs</b>	<b>7</b>	<b>69</b>
	<b>Gifts</b>	<b>11</b>	-
	<b>Other</b>	<b>1 959</b>	<b>4 120</b>
	Total	1 994	4 195
9.	Interest and rent on land		
		<i>Note</i>	2012/13
			2011/12
		R'000	R'000
	<b>Interest paid</b>	-	-
	<b>Rent on land</b>		
	Total		
10.	Payments for financial assets		
		<i>Note</i>	2012/13
			2011/12
		R'000	R'000
	<b>Material losses through criminal conduct</b>		
	<b>Theft</b>	<i>10.4</i>	
	<b>Other material losses</b>	<i>10.1</i>	
	<b>Purchase of equity</b>		
	<b>Extension of loans for policy purposes</b>		
	<b>Other material losses written off</b>	<i>10.2</i>	
	<b>Debts written off</b>	<i>10.3</i>	<b>60</b>
	<b>Forex losses</b>	<i>10.5</i>	
	Total	60	
10.1	Other material losses		



**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

	<i>Note 10</i>	2012/13 R'000	2011/12 R'000
Nature of other material losses <b>(Group major categories, but list material items)</b>			
Incident                      Disciplinary Steps taken/ Criminal proceedings			
Total		_____	_____
		=====	=====

10.2 Other material losses written off

	<i>Note 10</i>	2012/13 R'000	2011/12 R'000
Nature of losses <b>(Group major categories, but list material items)</b>			
Total		_____	_____
		=====	=====

10.3 Debts written off

	<i>Note 10</i>	2012/13 R'000	2011/12 R'000
Nature of debts written off <b>(Group major categories, but list material items: debts written off relating to irregular expenditure, recoverable expenditure and other debts must be listed here)</b>			
Irregular expenditure written off			
Total		_____	_____
		=====	=====
<b>Recoverable revenue written off</b>			

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

Total		
<b>Other debt written off</b>		
<b>Bad debts</b>	60	
Total	60	
Total debt written off	60	

10.4 Details of theft

	<i>Note 10</i>	2012/13 R'000	2011/12 R'000
<b>Nature of theft</b>			
<b>(Group major categories, but list material items)</b>			
Total			

10.5 Forex losses

	<i>Note 10</i>	2012/13 R'000	2011/12 R'000
<b>Nature of losses</b>			
<b>(Group major categories, but list material items)</b>			
Total			

11. Transfers and subsidies

		2012/13 R'000	2011/12 R'000
<b>Provinces and municipalities</b>	<i>Note 47, 48, Annex 1A, Annex 1B</i>	-	
<b>Departmental agencies and accounts</b>	<i>Annex 1C</i>	-	
<b>Universities and technikons</b>	<i>Annex 1D</i>	-	

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

Foreign governments and international organisations	<i>Annex 1F</i>	-	
Public corporations and private enterprises	<i>Annex 1E</i>		
Non-profit institutions	<i>Annex 1G</i>	888	1 833
Households	<i>Annex 1H</i>	1 480	1 378
Gifts, donations and sponsorships made	<i>Annex 1K</i>	-	
Total		2 368	3 211

Unspent funds transferred to the above beneficiaries

**12. Expenditure for capital assets**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Tangible assets		<b>36 316</b>	
<b>Buildings and other fixed structures</b>	<i>45</i>	<b>33 512</b>	<b>29 933</b>
<b>Heritage assets</b>	<i>43, 45</i>	-	-
<b>Machinery and equipment</b>	<i>43</i>	<b>2804</b>	<b>2 652</b>
<b>Specialised military assets</b>	<i>43</i>	-	-
<b>Land and subsoil assets</b>	<i>45</i>	-	-
<b>Biological assets</b>	<i>43</i>	-	-
Software and other intangible assets		-	<b>61</b>
<b>Computer software</b>	<i>44</i>	-	<b>61</b>
<b>Mastheads and publishing titles</b>	<i>44</i>	-	-
<b>Patents, licences, copyright, brand names, trademarks</b>	<i>44</i>	-	-
<b>Recipes, formulae, prototypes, designs, models</b>	<i>44</i>	-	-
<b>Services and operating rights</b>	<i>44</i>	-	-
Total		36 316	32 646

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

Compensation of employees  
Goods and services

Total

--	--

**12.1 Analysis of funds utilised to acquire capital assets – 2012/13**

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets			
<b>Buildings and other fixed structures</b>	<b>33 512</b>		<b>33 512</b>
<b>Heritage assets</b>	<b>-</b>		<b>-</b>
<b>Machinery and equipment</b>	<b>2 804</b>		<b>2 804</b>
<b>Specialised military assets</b>			<b>-</b>
<b>Land and subsoil assets</b>			<b>-</b>
<b>Biological assets</b>			<b>-</b>
Software and other intangible assets			
<b>Computer software</b>			
<b>Mastheads and publishing titles</b>			
<b>Patents, licences, copyright, brand names, trademarks</b>			
<b>Recipes, formulae, prototypes, designs, models</b>			
<b>Services and operating rights</b>			
Total	<u>36 316</u>	<u>-</u>	<u>36 316</u>

**12.2 Analysis of funds utilised to acquire capital assets – 2011/12**

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets			
<b>Buildings and other fixed structures</b>	<b>29 933</b>		<b>29 933</b>
<b>Heritage assets</b>			
<b>Machinery and equipment</b>	<b>2 652</b>		<b>2 652</b>
<b>Specialised military assets</b>			
<b>Land and subsoil assets</b>			
<b>Biological assets</b>			
Software and other intangible assets	<b>61</b>		<b>61</b>
<b>Computer software</b>	<b>61</b>		<b>61</b>
<b>Mastheads and publishing titles</b>			
<b>Patents, licences, copyright, brand names, trademarks</b>			
<b>Recipes, formulae, prototypes, designs, models</b>			
<b>Services and operating rights</b>			
Total	<u>32 646</u>	<u>-</u>	<u>32 646</u>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

**13. Unauthorised expenditure**

13.1 Reconciliation of unauthorised expenditure

	<i>Note</i>	2012/13 R'000	2011/12 R'000
<b>Opening balance</b>		<b>17 712</b>	<b>17 712</b>
<b>Unauthorised expenditure – discovered in current year</b>	<a href="#"><u>21</u></a>		
<b>Less: Amounts approved by Parliament/Legislature with funding</b>			
<b>Less: Amounts approved by Parliament/Legislature without funding and written off in the Statement of Financial Performance</b>		(10 571)	
<b>Capital</b>		(10 571)	
<b>Current</b>			
<b>Transfers and subsidies</b>			
<b>Less: Amounts transferred to receivables for recovery</b>			
Unauthorised expenditure awaiting authorisation / written off		7 141	17 712
Analysis of awaiting authorisation per economic classification			
<b>Capital</b>			
<b>Current</b>			
<b>Transfers and subsidies</b>			
Total			

13.2 Analysis of unauthorised expenditure awaiting authorisation per economic classification

	2012/13 R'000	2011/12 R'000
<b>Capital</b>		
<b>Current</b>	<b>7 141</b>	<b>17 712</b>
<b>Transfers and subsidies</b>		
Total	7 141	17 712

13.3 Analysis of unauthorised expenditure awaiting authorisation per type

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

	2012/13 R'000	2011/12 R'000
<b>Unauthorised expenditure relating to overspending of the vote or a main division within a vote</b>	7 141	17 712
<b>Unauthorised expenditure incurred not in accordance with the purpose of the vote or main division</b>		
Total	7 141	17 712

13.4 Details of unauthorised expenditure – current year

<b>Incident</b>	<b>Disciplinary steps taken/criminal proceedings</b>	<b>2012/13 R'000</b>
<b>Total</b>		

**14. Fruitless and wasteful expenditure**

14.1 Reconciliation of fruitless and wasteful expenditure

	<i>Note</i>	2012/13 R'000	2011/12 R'000
<b>Opening balance</b>			
<b>Less: Amounts resolved</b>			
<b>Current Capital</b>			
<b>Transfers and subsidies</b>			
<b>Less: Amounts transferred to receivables for recovery</b>			
Fruitless and wasteful expenditure awaiting resolution			

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

Analysis of awaiting resolution per economic classification		
<b>Current Capital</b>		
<b>Transfers and subsidies</b>		
Total		

**15. Cash and cash equivalents**

	<i>Note</i>	2012/13	2011/12
		R'000	R'000
<b>Consolidated Paymaster General Account</b>		-	<b>(168)</b>
<b>Cash receipts</b>		-	-
<b>Disbursements</b>		<b>( 14 929)</b>	-
<b>Cash on hand</b>		-	-
<b>Investments (Domestic)</b>		<b>44 794</b>	<b>18 784</b>
<b>Investments (International)</b>			
Total		<b>29 865</b>	<b>18 616</b>

**16. Other financial assets**

	<i>Note</i>	2012/13	2011/12
		R'000	R'000
Current			
Local			
<b>(Group major categories, but list material items)</b>			
Total			
Foreign			
<b>(Group major categories, but list material items)</b>			
Total			
Total Current other financial assets			
Non-current			
Local			
<b>(Group major categories, but list material items)</b>			
Total			

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

Foreign		
<b>(Group major categories, but list material items)</b>		
Total		
Total Non-current other financial assets		

**17. Prepayments and advances**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Staff advances			
Travel and subsistence			
Prepayments			
Advances paid to other entities			
SOCPEN advances			
Total			

**18. Receivables**

		R'000	2012/13			R'000	2011/12 R'000
	<i>Note</i>		R'000	R'000	R'000	Total	Total
		Less than one year	One to three years	Older than three years			
Claims recoverable	<a href="#">18.1 Annex 4</a>		904			904	3 087
Trade receivables	<a href="#">18.2</a>					-	
Recoverable expenditure	<a href="#">18.3</a>					-	
Staff debt	<a href="#">18.4</a>	59	3	5		67	97
Other debtors	<a href="#">18.5</a>	10				10	698
Total		69	907	5		981	3 882

**18.1 Claims recoverable**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
National departments	<b>18</b>	904	3 087
Provincial departments			
Foreign governments			
Public entities			
Private enterprises			
Universities and technikons			
Households and non-profit institutions			
Local governments			



**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

	904	3 087
--	-----	-------

**18.2 Trade receivables**

	<i>Note</i> <b>18</b>	2012/13 R'000	2011/12 R'000
<b>(Group major categories, but list material items)</b>			
Total			

**18.3 Recoverable expenditure (disallowance accounts)**

	<i>Note</i> <b>18</b>	2012/13 R'000	2011/12 R'000
<b>(Group major categories, but list material items)</b>			
Total			

**18.4 Staff debt**

	<i>Note</i> <b>18</b>	2012/13 R'000	2011/12 R'000
Staff debtors		<b>67</b>	<b>97</b>
Total		67	97

**18.5 Other debtors**

	<i>Note</i> <b>18</b>	2012/13 R'000	2011/12 R'000
Mapungubwe Rescue Plan			<b>698</b>
Sa: Medical Aid		1	
Sa: Income Tax		9	
Total		10	698

**19. Investments**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
--	-------------	------------------	------------------

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

Non-Current Shares and other equity <b>(List investments at cost)</b>			
Total			
Securities other than shares <b>(List investments at cost)</b>	<i>Annex 2A</i>		
Total			
Total non-current			
	2012/13 R'000	2011/12 R'000	
Analysis of non current investments			
<b>Opening balance</b>			
<b>Additions in cash</b>			
<b>Disposals for cash</b>			
<b>Non-cash movements</b>			
Closing balance			

**20. Loans**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
<b>Public corporations</b>			
<b>Universities and technikons</b>			
<b>Foreign governments</b>			
<b>Private enterprises</b>			
<b>Non-profit institutions</b>			
<b>Staff loans</b>			
Total			
Analysis of Balance			
<b>Opening balance</b>			
<b>New Issues</b>			
<b>Repayments</b>			
<b>Write-offs</b>			
Closing balance			

**21. Voted funds to be surrendered to the Revenue Fund**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
<b>Opening balance</b>		<b>39 203</b>	<b>17 518</b>
<b>Transfer from statement of financial performance</b>		<b>44 910</b>	<b>3 9623</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

Add: Unauthorised expenditure for current year	<a href="#">13</a>		
Voted funds not requested/not received	<a href="#">1.1</a>	(7 228)	(536)
Transferred to retained revenue to defray excess expenditure (PARLIAMENT/LEGISLATURES ONLY)	<a href="#">21.1</a>		
Paid during the year		<b>(39 201)</b>	<b>(17 402)</b>
Closing balance		37 684	39 203

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

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Opening balance	<a href="#">21</a>		
Transfer from statement of financial performance			
Transfer from Departmental Revenue to defray excess expenditure	<a href="#">22</a>		
Closing balance			

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

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Opening balance			
Transfer from Statement of Financial Performance		22	214
Own revenue included in appropriation		189	-
Transfer from aid assistance	5	1 259	701
Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY)	<a href="#">21.1</a>		-
Paid during the year		<b>(1 453)</b>	<b>(833)</b>
Closing balance		17	22

**23. Direct Exchequer receipts to be surrendered to the Revenue Fund**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Opening balance			
Transfer from Statement of Financial			

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

<b>Performance</b>	
<b>Paid during the year</b>	
Closing balance	

**24. Bank Overdraft**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
<b>Consolidated Paymaster General Account</b>			
<b>Fund requisition account</b>			
<b>Overdraft with commercial banks (Local)</b>			
<b>Overdraft with commercial banks (Foreign)</b>			
Total			

**25. Payables – current**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
<b>Amounts owing to other entities</b>			
<b>Advances received</b>	<a href="#">25.1</a>		
<b>Clearing accounts</b>	<a href="#">25.2</a>		
<b>Other payables</b>	<a href="#">25.3</a>	4	
Total		4	32

**25.1 Advances received**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
<b>Description</b> (Identify major categories, but list material amounts)	<b>25</b>		
Total			

**25.2 Clearing accounts**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
<b>Description</b> (Identify major categories, but list material amounts)	<b>25</b>		
Total			

**25.3 Other payables**

	<i>Note</i>	2012/13	2011/12

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

	25	R'000	R'000
<b>EBT Rejection Account</b>		4	
<b>Other payables</b>			32
<b>Total</b>		4	32

**26. Payables – non-current**

	Note	2012/13			2011/12 R'000
		R'000 One to two years	R'000 Two to three years	R'000 More than three years	
<b>Amounts owing to other entities</b>					
<b>Advances received</b>	<a href="#">26.1</a>				
<b>Other payables</b>	<a href="#">26.2</a>				
<b>Total</b>					

**26.1 Advances received**

	Note 26	2012/13 R'000	2011/12 R'000
<b>Description (Identify major categories, but list material amounts)</b>			
<b>Total</b>			

**26.2 Other payables**

	Note 26	2012/13 R'000	2011/12 R'000
<b>Description (Identify major categories, but list material amounts)</b>			
<b>Total</b>			

**27. Net cash flow available from operating activities**

	Note	2012/13 R'000	2011/12 R'000
<b>Net surplus/(deficit) as per Statement of Financial Performance</b>		<b>45 099</b>	<b>39 422</b>
<b>Add back non cash/cash movements not</b>		<b>3 137</b>	<b>8 906</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

deemed operating activities		
(Increase)/decrease in receivables – current	2 901	(3 816)
(Increase)/decrease in prepayments and advances	-	-
(Increase)/decrease in other current assets	10 571	-
Increase/(decrease) in payables – current	(28)	(1 794)
Proceeds from sale of capital assets	-	-
Proceeds from sale of investments	-	-
(Increase)/decrease in other financial assets	-	-
Expenditure on capital assets	36 316	32 646
Surrenders to Revenue Fund	(40 654)	(18 295)
Surrenders to RDP Fund/Donor	-	-
Voted funds not requested/not received	(7 228)	(536)
Own revenue included in appropriation	1 259	701
Other non-cash items	-	-
Net cash flow generated by operating activities	48 236	48 328

**28. Reconciliation of cash and cash equivalents for cash flow purposes**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Consolidated Paymaster General account		-	-
Fund requisition account		-	(168)
Cash receipts		-	-
Disbursements		(14 929)	-
Cash on hand		-	-
Cash with commercial banks (Local)		44 794	18 784
Cash with commercial banks (Foreign)		-	-
Total		29 865	18 616

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

These amounts are not recognised in the Annual Financial Statements and are disclosed to enhance the usefulness of the Annual Financial Statements.

29. Contingent liabilities and contingent assets

29.1 Contingent liabilities

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Liable to			
<b>Motor vehicle guarantees</b>	<i>Annex 3A</i>		
Nature <b>Employees</b>			
<b>Housing loan guarantees</b>	<i>Annex 3A</i>	295	522
Nature <b>Employees</b>			
<b>Other guarantees</b>	<i>Annex 3A</i>		-
Nature			
<b>Claims against the department</b>	<i>Annex 3B</i>	11 328	10 680
Nature			
<b>Other departments (interdepartmental unconfirmed balances)</b>	<i>Annex 5</i>	1 094	221
Nature			
<b>Environmental rehabilitation liability</b>	<i>Annex 3B</i>		
Nature			
<b>Other</b>	<i>Annex 3B</i>		
Nature			
<b>Total</b>		12 717	11 423

29.2 Contingent assets

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Nature of contingent asset			
<b>Total</b>			

30. Commitments

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Current expenditure			
<b>Approved and contracted</b>		9 920	6 580
<b>Approved but not yet contracted</b>		-	-
		9 920	6 580
Capital expenditure			
<b>Approved and contracted</b>		10 908	20 267
<b>Approved but not yet contracted</b>		-	-
		20 828	26 847
<b>Total Commitments</b>		20 828	26 847

<i>Indicate whether a commitment is for longer than a year</i>
--

31. Accruals

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

			2012/1 3 R'000	2011/1 2 R'000
Listed by economic classification			Total	Total
	30 Days	30+ Days		
<b>Goods and services</b>				<b>2</b>
<b>Interest and rent on land</b>	<b>6</b>	<b>1 790</b>	<b>2 435</b>	<b>208</b>
	<b>45</b>			
<b>Transfers and subsidies</b>				
<b>Capital assets</b>				<b>1 142</b>
<b>Other</b>				
Total	<u>645</u>	<u>1 790</u>	<u>2 435</u>	<u>3 350</u>
		<i>Note</i>	2012/1 3 R'000	2011/1 2 R'000
Listed by programme level				
<b>Administration</b>			<b>1 068</b>	
<b>Cultural Affairs</b>			197	<b>376</b>
<b>Library and Information Services</b>				599
<b>Sport and Recreation</b>			541	1 399
			629	976
Total			<u>2 435</u>	<u>3 350</u>
		<i>Note</i>	2012/1 3 R'000	2011/1 2 R'000
<b>Confirmed balances with other departments</b>		<i>Annex 5</i>	<b>47</b>	<b>62</b>
<b>Confirmed balances with other government entities</b>		<i>Annex 5</i>	<b>30</b>	
Total			<u>77</u>	<u>62</u>

32. Employee benefits

	<i>Note</i>	2012/13 R'000	2011/12 R'000
<b>Leave entitlement</b>			
<b>Service bonus (Thirteenth cheque)</b>		<b>6 027</b>	<b>4 975</b>
<b>Performance awards</b>		<b>3 060</b>	<b>2 793</b>



**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

<b>Capped leave commitments</b>	<b>1 762</b>	<b>1 732</b>
<b>Other</b>	<b>11 326</b>	<b>11 150</b>
Total	<b>22 175</b>	<b>20 650</b>

**Negative leave liability of R is included in the total amount of leave entitlement.**

33. Lease commitments

33.1 Operating leases expenditure

	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
2012/13					
<b>Not later than 1 year</b>			<b>21 337</b>	<b>99</b>	<b>21 436</b>
<b>Later than 1 year and not later than 5 years</b>			<b>103 887</b>		<b>103 837</b>
<b>Later than five years</b>			<b>9 921</b>		<b>9 921</b>
Total lease commitments			135 095	99	135 194

	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
2011/12					
<b>Not later than 1 year</b>			<b>19 756</b>	<b>594</b>	<b>20 350</b>
<b>Later than 1 year and not later than 5 years</b>			<b>96 145</b>	<b>99</b>	<b>96 244</b>
<b>Later than five years</b>			<b>38 950</b>	<b>-</b>	<b>38 950</b>
Total lease commitments			154 851	693	155 444

	<i>Note</i>	2012/13 R'000	2011/12 R'000
<b>Rental earned on lease sub-leased assets</b>	<b>3</b>		
Total			

33.2 Finance leases expenditure\*\*

	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
2012/13					
<b>Not later than 1 year</b>					

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

**Later than 1 year and  
not later than 5 years  
Later than five years**

Total lease  
commitments

	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
2011/12					
<b>Not later than 1 year Later than 1 year and not later than 5 years Later than five years</b>					
Total lease commitments					
<b>LESS: finance costs</b>					
Total present value of lease liabilities					

**\*\*This note excludes leases relating to public private partnership as they are separately disclosed to note no.39.**

	<i>Note</i>	2012/13 R'000	2011/12 R'000
<b>Rental earned on lease sub-leased assets</b>	<b>3</b>		
Total			

33.3 Operating lease revenue\*\*

	Speciali sed military equipme nt	Land	Buildings and other fixed structures	Machiner y and equipme nt	Total
2012/13					
<b>Not later than 1 year Later than 1 year and not later than 5 years Later than five years</b>					
Total operating lease revenue receivable					
	Speciali		Buildin gs and	Machiner	

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

2011/12	sed military equipme nt	Land	other fixed structu res	y and equipme nt	Total
<b>Not later than 1 year</b>					
<b>Later than 1 year and not later than 5 years</b>					
<b>Later than five years</b>					
Total operating lease revenue receivable					

34. Receivables for departmental revenue

	<i>Note</i>	2012/13 R'000	2011/12 R'000
<b>Tax revenue</b>			
<b>Sales of goods and services other than capital assets</b>			
<b>Fines, penalties and forfeits</b>			
<b>Interest, dividends and rent on land</b>			
<b>Sales of capital assets</b>			
<b>Transactions in financial assets and liabilities</b>			
<b>Transfers received (incl. conditional grants to be repaid by provincial departments)</b>			
<b>Other</b>			
Total			

34.1 Analysis of receivables for departmental revenue

	<i>Note</i>	2012/13 R'000	2011/12 R'000
<b>Opening balance</b>			
<b>Less: amounts received</b>			
<b>Add: amounts recognised</b>			
<b>Less: amounts written-off/reversed as irrecoverable</b>			
Closing balance			

34.2 Receivables for department revenue written off

	<i>Note</i>	2012/13 R'000	2011/12 R'000
Nature of losses			
Total			

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

35. Irregular expenditure

35.1 Reconciliation of irregular expenditure

	<i>Note</i>	2012/13 R'000	2011/12 R'000
<b>Opening balance</b>		<b>88 292</b>	<b>30 386</b>
<b>Add: Irregular expenditure – relating to prior year</b>			
<b>Add: Irregular expenditure – relating to current year</b>		<b>251</b>	<b>57 906</b>
<b>Less: Amounts condoned</b>			
<b>Less: Amounts recoverable (not condoned)</b>			
<b>Less: Amounts not recoverable (not condoned)</b>			
Irregular expenditure awaiting condonation		88 543	88 292
Analysis of awaiting condonation per age classification			
<b>Current year</b>		<b>251</b>	<b>57 906</b>
<b>Prior years</b>		<b>88 292</b>	<b>30 386</b>
Total		88 543	88 292

35.2 Details of irregular expenditure – current year

<b>Incident</b>	<b>Disciplinary steps taken/criminal proceedings</b>	<b>2012/13 R'000</b>
Kwena Dinoko- Procurement processes not followed	Final written warnings issued and recovery of funds in process	50
Reakgoan Travel- Procurement processes not followed	Final written warnings issued and recovery of funds in process	5
Forever Resorts- Procurement processes not followed	Final written warnings issued and recovery of funds in process	100
Paul Don Travel- Procurement	Final written warnings issued and	22

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

processes not followed	recovery of funds in process	
My Willow My Tours- Procurement processes not followed	Final written warnings issued and recovery of funds in process	40
Mphogoyi Trading – Procurement processes not followed	Final written warnings issued and recovery of funds in process	5
Bombeleni _ Procurement processes not followed	Final written warnings issued and recovery of funds in process	11
Magurangura _ procurement processes not followed	Final written warnings issued and recovery of funds in process	18
<b>Total</b>		<b>251</b>

35.3 Details of irregular expenditure condoned

<b>Incident</b>	<b>Condoned by (condoning authority)</b>	<b>2012/13</b>
		<b>R'000</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

	<b>Total</b>	_____
		=====
35.4	Details of irregular expenditure recoverable (not condoned)	
	<b>Total</b>	_____
		=====
35.5	Details of irregular expenditure not recoverable (not condoned)	
	<b>Incident</b>	<b>2012/13</b>
	<b>Not condoned by (condoning authority)</b>	<b>R'000</b>
	<b>Total</b>	_____
		=====
35.6	Details of irregular expenditures under investigation	
	<b>Incident</b>	<b>2012/13</b>
		<b>R'000</b>
	2008/09	29 220
	2008/09	1 166
	2011/12	57 906
	<b>Total</b>	_____
		<b>88 292</b>
		=====
36.	Fruitless and wasteful expenditure	

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

36.1 Reconciliation of fruitless and wasteful expenditure

	<i>Note</i>	2012/13 R'000	2011/12 R'000
<b>Opening balance</b>			
<b>Fruitless and wasteful expenditure – relating to prior year</b>		<b>11 178</b>	<b>10 351</b>
<b>Fruitless and wasteful expenditure – relating to current year</b>		<b>38</b>	<b>827</b>
<b>Less: Amounts resolved</b>			
<b>Less: Amounts transferred to receivables for recovery</b>			
Fruitless and wasteful expenditure awaiting resolution		11 216	11 178

36.2 Analysis of awaiting resolution per economic classification

	2012/13 R'000	2011/12 R'000
<b>Current</b>	<b>5 704</b>	<b>5 666</b>
<b>Capital</b>	<b>5 512</b>	<b>5 512</b>
<b>Transfers and subsidies</b>		
Total	11 216	11 178

36.3 Analysis of Current year's fruitless and wasteful expenditure

<b>Incident</b>	<b>Disciplinary steps taken/criminal proceedings</b>	<b>2012/13 R'000</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

Interest on Late payments to Polokwane Municipality	15
Diphlane Cultural Dancers	
Telkom	15
Interest on late payments For Schoemansdaal Museum, Feesplaas and Tzaneen Municipality.	7
	1
<b>Total</b>	<b>38</b>

37.	Related party transactions			
	<b>Revenue received</b>	<i>Note</i>	2012/13	2011/12
			R'000	R'000
	Tax revenue/ User charges			
	Sales of goods and services other than capital assets			
	Fines, penalties and forfeits			
	Interest, dividends and rent on land			
	Sales of capital assets			
	Transactions in financial assets and liabilities			
	Transfers			
	<b>Total</b>			



**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

<b>Payments made</b>	<i>Note</i>	2012/13	2011/12
		R'000	R'000
Goods and services			
Interest and rent on land			
Purchases of capital assets			
Transactions in financial assets and liabilities			
Transfers			
<b>Total</b>			
	<i>Note</i>	2012/13	2011/12
		R'000	R'000
<b>Year end balances arising from revenue/payments</b>			
Receivables from related parties			
Payables to related parties			
<b>Total</b>			
	<i>Note</i>	2012/13	2011/12
		R'000	R'000
<b>Loans to /from related parties</b>			
Non-interest bearing loans to/(from)			
Interest bearing loans to/(from)			
<b>Total</b>			
	<i>Note</i>	2012/13	2011/12
		R'000	R'000
<b>Other</b>			
Guarantees issued/received			

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

*List other contingent liabilities between department  
and related party*

<b>Total</b>		
	<b>Note</b>	2012/13
		R'000

**In kind goods and services provided/received**

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

<b>Total</b>		
--------------	--	--

38. Key management personnel

	No. of Individuals	2012/13 R'000	2011/12 R'000
<b>Political office bearers (provide detail below)</b>			
<b>Officials:</b>	<b>1</b>	<b>1 697</b>	<b>1 566</b>
Level 15 to 16	1	1 184	784
Level 14 (incl. CFO if at a lower level)	2	1 893	2 329
<b>Family members of key management personnel</b>			
Total		4 774	4 679

Key management personnel (Parliament/Legislatures)

	No. of Individuals	2012/13 R'000	2011/12 R'000
<b>Speaker to Parliament / the Legislature</b>			
<b>Secretary to Parliament / the Legislature</b>			
<b>Deputy Secretary</b>			
<b>Chief Financial Officer</b>			
<b>Legal Advisor</b>			
Total			

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

39. Public Private Partnership

	<i>Note</i>	2012/13	2011/12
		R'000	R'000
<b>Contract fee received</b>			
(Specify)			
<b>Contract fee paid</b>			
Fixed component			
Indexed component			
<b>Analysis of indexed component</b>			
Compensation of employees			
Goods and services (excluding lease payments)			
Operating leases			
Interest			
<b>Capital/ (Liabilities)</b>			
Tangible rights			
Intangible rights			
Property			
Plant and equipment			
Loans			
<b>Other</b>			

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

Prepayments and advances		
Pre-production obligations		
Other obligations		

**Any guarantees issued by the department are disclosed in Note 29.1**

40.	Impairment	<i>Note</i>	2012/13	2011/12
			R'000	R'000
	<b>Impairment</b>			
	Investments			
	Loans			
	Debtors		13	
	Other			
	<b>Total</b>		13	

41.	Provisions	<i>Note</i>	2012/13	2011/12
			R'000	R'000
				47
	<b>Total</b>			47

42. Non-adjusting events after reporting date

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

2012/13

R'000

**Total**

---

---

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

43. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR  
ENDED 31 MARCH 2013

	Openin g balance	Curr Year Adjust- ments to prior year balance s	Addition s	Disposa ls	Closing Balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	<b>1 315</b>	-			<b>1 315</b>
<b>Heritage assets</b>	<b>1 315</b>	-	-	-	<b>1 315</b>
MACHINERY AND EQUIPMENT	28 713	2 620	2 804	67	34 070
<b>Transport assets</b>	<b>4 832</b>		<b>862</b>	<b>67</b>	<b>5 627</b>
<b>Computer equipment</b>	<b>8 957</b>	<b>2 620</b>	<b>51</b>	-	<b>11 628</b>
<b>Furniture and office equipment</b>	<b>9 647</b>		<b>6</b>	-	<b>9 653</b>
<b>Other machinery and equipment</b>	<b>5 277</b>		<b>1 885</b>	-	<b>7162</b>
SPECIALISED MILITARY ASSETS					
<b>Specialised military assets</b>	-		-	-	-
BIOLOGICAL ASSETS	125		1	115	11
<b>Biological assets</b>	<b>125</b>		<b>1</b>	<b>115</b>	<b>11</b>
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	30 153	2 620	2 805	182	35 396

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

43.1 Additions

ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR  
ENDED 31 MARCH 2013

	Cash	Non- cash	(Capital Work in Progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
<b>HERITAGE ASSETS</b>					
<b>Heritage assets</b>					
<b>MACHINERY AND EQUIPMENT</b>	2 804				2 804
<b>Transport assets</b>	<b>862</b>				<b>862</b>
<b>Computer equipment</b>	<b>51</b>				<b>51</b>
<b>Furniture and office equipment</b>	<b>6</b>				<b>6</b>
<b>Other machinery and equipment</b>	<b>1 885</b>				<b>1 885</b>
<b>SPECIALISED MILITARY ASSETS</b>					
<b>Specialised military assets</b>					
<b>BIOLOGICAL ASSETS</b>			1		1
<b>Biological assets</b>			<b>1</b>		<b>1</b>
<b>TOTAL ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>2 804</b>	<b>1</b>			<b>2 805</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

43.2 Disposals

DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR  
ENDED 31 MARCH 2013

	Sold for cash	Transfer out or destroyed or scrapped	Total disposals	Cash Received Actual
	R'000	R'000	R'000	R'000
<b>HERITAGE ASSETS</b>				
<b>Heritage assets</b>				
<b>MACHINERY AND EQUIPMENT</b>				
<b>Transport assets</b>		67	67	
<b>Computer equipment</b>				
<b>Furniture and office equipment</b>				
<b>Other machinery and equipment</b>				
<b>SPECIALISED MILITARY ASSETS</b>				
<b>Specialised military assets</b>				
<b>BIOLOGICAL ASSETS</b>				
<b>Biological assets</b>		115	115	
		<b>115</b>	<b>115</b>	
<b>TOTAL DISPOSAL OF MOVABLE TANGIBLE CAPITAL ASSETS</b>		182	182	



**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

43.3 Movement for 2011/12

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2012

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
HERITAGE ASSETS	<b>1 315</b>		-	<b>1 315</b>
<b>Heritage assets</b>	<b>1 315</b>		-	<b>1 315</b>
MACHINERY AND EQUIPMENT	26 489	2 652	428	28 713
<b>Transport assets</b>	<b>4 832</b>	-	-	<b>4 832</b>
<b>Computer equipment</b>	<b>7 991</b>	<b>1 381</b>	<b>415</b>	<b>8 957</b>
<b>Furniture and office equipment</b>	<b>8 470</b>	<b>1 190</b>	<b>13</b>	<b>9 647</b>
<b>Other machinery and equipment</b>	<b>5 196</b>	<b>81</b>	-	<b>5 277</b>
SPECIALISED MILITARY ASSETS				
<b>Specialised military assets</b>	-	-	-	-
BIOLOGICAL ASSETS	144	8	27	125
<b>Biological assets</b>	<b>144</b>	<b>8</b>	<b>27</b>	<b>125</b>
<b>TOTAL MOVABLE TANGIBLE ASSETS</b>	<b>27 948</b>	<b>2 660</b>	<b>455</b>	<b>30 153</b>

43.4 Minor assets

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2013

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
<b>Opening balance</b>				<b>7 275</b>		<b>7 275</b>
<b>Current Year Adjustments to Prior Year balances</b>				<b>59 556</b>		<b>59 556</b>
<b>Additions</b>				<b>548</b>		<b>548</b>
<b>Disposals</b>						
<b>TOTAL MINOR ASSETS</b>				<b>67 379</b>		<b>67 379</b>
<b>Number of R1 minor</b>				<b>3 258</b>		<b>3 258</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

<b>assets Number of minor assets at cost</b>	839 160	839 160
<hr/>		
TOTAL NUMBER OF MINOR ASSETS	<b>842 418</b>	<b>842 418</b>
<hr/>		

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2012

	Specialise d military assets  R'000	Intangibl e assets  R'000	Heritag e assets  R'000	Machin ery and equipm ent  R'000	Biologic al assets  R'000	Total  R'000
<b>Opening balance</b>				<b>6 341</b>		<b>6 341</b>
<b>Additions</b>				<b>949</b>		<b>949</b>
<b>Disposals</b>				<b>15</b>		<b>15</b>
TOTAL MINOR ASSETS				<hr/> 7 275		<hr/> 7 275
<hr/>						

	Specialise d military assets	Intangibl e assets	Heritag e assets	Machin ery and equipm ent	Biologic al assets	Total
<b>Number of R1 minor assets Number of minor assets at cost</b>						
TOTAL NUMBER OF MINOR ASSETS						
<hr/>						

43.5 Movable assets written off

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2013						
	Specialised military	Intangible assets	Heritage assets	Machinery and	Biological assets	Total

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

	assets R'000	R'000	R'000	equipment R'000	R'000	R'000
<b>Assets written off</b>	<hr/>					
TOTAL	<hr/>					
MOVABLE	<hr/>					
ASSETS	<hr/>					
WRITTEN	<hr/>					
OFF	<hr/>					

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2012

	Specialised military assets R'000	Intangible assets R'000	Heritage assets R'000	Machinery and equipment R'000	Biological assets R'000	Total R'000
<b>Assets written off</b>	<hr/>					
TOTAL	<hr/>					
MOVABLE	<hr/>					
ASSETS	<hr/>					
WRITTEN	<hr/>					
OFF	<hr/>					

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

44. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED  
31 MARCH 2013

	Openin g balance	Current Year Adjust- ments to prior year balance s	Addition s	Disposa ls	Closing Balance
	R'000	R'000	R'000	R'000	R'000
COMPUTER SOFTWARE	<b>61</b>				<b>61</b>
MASTHEADS AND PUBLISHING TITLES					
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS					
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS					
SERVICES AND OPERATING RIGHTS					
TOTAL INTANGIBLE CAPITAL ASSETS	61				61

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

44.1 Additions

ADDITIONS TO INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED  
31 MARCH 2013

	Cash	Non- Cash	(Develo p-ment work in progres s – current costs)	Receive d current year, not paid (Paid current year, receive d prior year)	Total
	R'000	R'000	R'000	R'000	R'000
COMPUTER SOFTWARE					
MASTHEADS AND PUBLISHING TITLES					
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS					
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS					
SERVICES AND OPERATING RIGHTS					
TOTAL ADDITIONS TO INTANGIBLE CAPITAL ASSETS					

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

44.2 Disposals

DISPOSALS OF INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED  
31 MARCH 2013

	Sold for cash  R'000	Transfer out or destroyed or scrapped R'000	Total disposals  R'000	Cash Received Actual  R'000
COMPUTER SOFTWARE				
MASTHEADS AND PUBLISHING TITLES				
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS				
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS				
SERVICES AND OPERATING RIGHTS				
TOTAL DISPOSALS OF INTANGIBLE CAPITAL ASSETS				

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

44.3 Movement for 2011/12

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED  
31 MARCH 2012

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
COMPUTER SOFTWARE		<b>61</b>		<b>61</b>
MASTHEADS AND PUBLISHING TITLES				
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS				
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS				
SERVICES AND OPERATING RIGHTS				
TOTAL INTANGIBLE CAPITAL ASSETS		<u>61</u>		<u>61</u>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

45. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2013

	Openin g balance	Curr Year Adjust- ments to prior year balance s	Addition s	Disposa ls	Closing Balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES					
<b>Dwellings</b>					
<b>Non-residential buildings</b>					
<b>Other fixed structures</b>					
HERITAGE ASSETS					
<b>Heritage assets</b>					
LAND AND SUBSOIL ASSETS					
<b>Land</b>					
<b>Mineral and similar non- regenerative resources</b>					
<hr/>					
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS					
<hr/>					



**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

45.1 Additions

ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2013

	Cash	Non-cash	(Capital Work in Progress current costs and finance lease payments)	Received current, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
BUILDING AND OTHER FIXED STRUCTURES					
<b>Dwellings</b>					
<b>Non-residential buildings</b>	<b>33 512</b>		<b>(33 512)</b>		<b>-</b>
<b>Other fixed structures</b>					
HERITAGE ASSETS					
<b>Heritage assets</b>					
LAND AND SUBSOIL ASSETS					
<b>Land</b>					
<b>Mineral and similar non-regenerative resources</b>					
<b>TOTAL ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS</b>	<b>33 512</b>		<b>(33 512)</b>		<b>-</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

45.2 Disposals

DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2013

	Sold for cash	Transfe r out or destroy ed or scrappe d	Total disposal s	Cash Receive d Actual
	R'000	R'000	R'000	R'000
<b>BUILDINGS AND OTHER FIXED STRUCTURES</b>				
<b>Dwellings</b>				
<b>Non-residential buildings</b>				
<b>Other fixed structures</b>				
<b>HERITAGE ASSETS</b>				
<b>Heritage assets</b>				
<b>LAND AND SUBSOIL ASSETS</b>				
<b>Land</b>				
<b>Mineral and similar non- regenerative resources</b>				
<b>TOTAL DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS</b>				

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

45.3 Movement for 2011/12

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2012

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES				
<b>Dwellings</b>				
<b>Non-residential buildings</b>				
<b>Other fixed structures</b>				
HERITAGE ASSETS				
<b>Heritage assets</b>				
LAND AND SUBSOIL ASSETS				
<b>Land</b>				
<b>Mineral and similar non-regenerative resources</b>				
<b>TOTAL IMMOVABLE TANGIBLE ASSETS</b>				

45.4 Immovable assets valued at R1

IMMOVABLE ASSETS VALUED AT R1 IN THE ASSET REGISTER AS AT 31 MARCH 2013

	Building s and other fixed structur es R'000	Heritag e assets R'000	Land and subsoil assets R'000	Total R'000
<b>R1 Immovable assets</b>				
<b>TOTAL</b>				

IMMOVABLE ASSETS VALUED AT R1 IN THE ASSET REGISTER AS AT 31 MARCH 2012

	Building s and other fixed structur es R'000	Heritag e assets R'000	Land and subsoil assets R'000	Total R'000
<b>R1 Immovable assets</b>				
<b>TOTAL</b>				

45.5 Immovable assets written off

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2013

	Buildings and other fixed structures R'000	Heritage assets  R'000	Land and subsoil assets R'000	R'000	Total  R'000
--	--	---------------------------------	---	-------	--------------------

**Assets  
written off**

TOTAL  
IMMOVABLE  
ASSETS  
WRITTEN  
OFF

---



---

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2012

	Buildings and other fixed structures R'000	Heritage assets  R'000	Land and subsoil assets R'000	R'000	Total  R'000
--	--	---------------------------------	---	-------	--------------------

**Assets  
written off**

TOTAL  
IMMOVABLE  
ASSETS  
WRITTEN  
OFF

---



---

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**  
**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2013**

46. Transfer of functions

**Provide a description of the changes as a result of the transfer or receipt of functions**

46.1 Statement of Financial Position

<i>Note</i>	Bal per dept 2011/12 AFS before transfer <b>2011/12</b> <b>R'000</b>	Functions per dept (transferred) / received <b>2011/12</b> <b>R'000</b>	Functions per dept (transferred) / received <b>2011/12</b> <b>R'000</b>	Functions per dept (transferred) / received <b>2011/12</b> <b>R'000</b>	2011/12 Bal after transfer <b>2011/12</b> <b>R'000</b>
<b>ASSETS</b>					
Current Assets					
<b>Unauthorised expenditure</b>					
<b>Fruitless and wasteful expenditure</b>					
<b>Cash and cash equivalents</b>					
<b>Other financial assets</b>					
<b>Prepayments and advances</b>					
<b>Receivables</b>					
<b>Loans</b>					
<b>Aid assistance receivable</b>					
Non-Current Assets					
<b>Investments</b>					
<b>Loans</b>					
<b>Other financial assets</b>					
<b>TOTAL ASSETS</b>					
<b>LIABILITIES</b>					
Current Liabilities					

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**  
**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
*for the year ended 31 March 2013*

Voted funds to be surrendered to the Revenue Fund  
 Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund  
 Direct Exchequer receipts to be surrendered to the Revenue Fund  
 Bank Overdraft  
 Payables  
 Aid assistance repayable  
 Aid assistance unutilised

--	--	--	--	--

Non-Current Liabilities  
 Payables

--	--	--	--	--

TOTAL LIABILITIES

---



---

NET ASSETS

---



---

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**  
**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2013**

46.2 Disclosure Notes

<i>Note</i>	Bal per dept 2011/12 AFS before transfer <b>2011/12</b> <b>R'000</b>	Functions per dept (transferred) / received <b>2011/12</b> <b>R'000</b>	Functions per dept (transferred) / received <b>2011/12</b> <b>R'000</b>	Functions per dept (transferred) / received <b>2011/12</b> <b>R'000</b>	2011/12 Bal after transfer <b>2011/12</b> <b>R'000</b>
<b>Contingent liabilities</b>					
<b>Contingent assets</b>					
<b>Commitments</b>					
<b>Accruals</b>					
<b>Employee benefits</b>					
<b>Lease commitments – Operating lease</b>					
<b>Lease commitments – Finance lease</b>					
<b>Lease commitments – Operating lease revenue</b>					
<b>Receivables for departmental revenue</b>					
<b>Irregular expenditure</b>					
<b>Fruitless and wasteful expenditure</b>					
<b>Impairment and other provisions</b>					
<b>Movable tangible capital assets</b>					
<b>Immovable tangible capital assets</b>					
<b>Intangible capital assets</b>					

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**  
**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2013**

47. STATEMENT OF CONDITIONAL GRANTS RECEIVED

NAME OF DEPARTMENT	GRANT ALLOCATION					Amount received by department	SPENT			2011/12	
	Division of Revenue Act/ Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments	Total Available		Amount spent by department	Under / (Overs pending)	% of available funds spent by department	Division of Revenue Act	Amount spent by department
	R'000	R'000	R'000	R'000	R'000		R'000	R'000	%	R'000	R'000
<b>Mass Sport and Recreation Grant</b>	<b>55 733</b>	<b>1 118</b>			<b>56 851</b>	<b>49 623</b>	<b>45 775</b>	<b>3 848</b>	<b>92%</b>	<b>55 731</b>	<b>47 781</b>
<b>Library Services</b>	<b>68 822</b>	<b>13 871</b>			<b>82 693</b>	<b>82 693</b>	<b>49 903</b>	<b>32 790</b>	<b>60%</b>	<b>72 893</b>	<b>50 378</b>
<b>EPWP</b>	<b>1 000</b>				<b>1 000</b>	<b>1 000</b>	<b>910</b>	<b>90</b>	<b>91%</b>	<b>536</b>	<b>-</b>
	125	14 989			140	133	96 588	36 728		129	128 624
	555				544	316				160	

48. STATEMENT OF UNCONDITIONAL GRANTS RECEIVED

NAME OF DEPARTMENT	GRANT ALLOCATION					Spent			2011/12	
	Amount	Roll Overs	DORA adjustments	Adjustments	Total Available	Amount received by department	Amount spent by department	% of available funds spent by department	Total available	Amount spent by department
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000



**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**  
**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
*for the year ended 31 March 2013*

---

---

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**  
**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2013**

49. STATEMENT OF CONDITIONAL GRANTS PAID TO THE PROVINCES

NAME OF PROVINCE / GRANT	GRANT ALLOCATION				TRANSFER			SPENT			2011/12
	Division of Revenue Act R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	Funds Withheld R'000	Re-allocations by National Treasury or National Department %	Amount received by department R'000	Amount spent by department R'000	% of available funds spent by department %	Division of Revenue Act R'000
<hr/> <hr/>											

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**  
**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2013**

50. STATEMENT OF UNCONDITIONAL GRANTS PAID TO THE PROVINCES

NAME OF PROVINCE / GRANT	GRANT ALLOCATION				TRANSFER		SPENT			2011/12
	Amount	Roll Overs	Other Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Amount received by department	Amount spent by department	% of available funds spent by department	Division of Revenue Act
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	%	R'000
<hr/>										
<hr/>										

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**  
**DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS**  
*for the year ended 31 March 2013*

51. STATEMENT OF CONDITIONAL GRANTS PAID TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER		
	Division of Revenue Act	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department
	R'000	R'000	R'000		R'000	R'000	%

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 1A  
STATEMENT OF CONDITIONAL GRANTS PAID TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT			2011/12
	Division of Revenue Act	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipality	Amount spent by municipality	% of available funds spent by municipality	Division of Revenue Act
	R'000	R'000	R'000		R'000	R'000	%	R'000	R'000	%	R'000

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 1B  
STATEMENT OF UNCONDITIONAL GRANTS AND TRANSFERS TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER		SPENT			2011/12
	Amount	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Amount received by municipality	Amount spent by municipality	% of available funds spent by municipality	Total Available
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	%	R'000
					-	-				

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 1C  
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENT/ AGENCY/ ACCOUNT	TRANSFER ALLOCATION				TRANSFER		2011/12
	Adjusted Appropriation	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
<hr/> <hr/>							

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 1D  
STATEMENT OF TRANSFERS TO UNIVERSITIES AND TECHNIKONS

	TRANSFER ALLOCATION				TRANSFER			2011/12
	Adjusted Appropriation	Roll Overs	Adjustments	Total Available	Actual Transfer	Amount not transferred	% of Available funds Transferred	Appropriation Act
UNIVERSITY/TECHNIKON	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000
<hr/>								
<hr/>								



**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 1E  
STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

NAME OF PUBLIC CORPORATION/PRIVATE ENTERPRISE	TRANSFER ALLOCATION				EXPENDITURE				2011/12
	Adjusted Appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Capital	Current	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000
Public Corporations									
<b>Transfers</b>									
<b>Subsidies</b>									
Total									
Private Enterprises									
<b>Transfers</b>									
<b>Subsidies</b>									
Total									
<b>TOTAL</b>									

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 1F  
STATEMENT OF TRANSFERS TO FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS

FOREIGN GOVERNMENT/ INTERNATIONAL ORGANISATION	TRANSFER ALLOCATION				EXPENDITURE		2011/12
	Adjusted Appropriation Act	Roll overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
Transfers							
Subsidies							
Total							

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 1G  
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

	TRANSFER ALLOCATION				EXPENDITURE		2011/12
	Adjusted Appropriation Act	Roll overs	Adjustments	Total Available	Actual Transfer	% of Available funds transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
NON-PROFIT INSTITUTIONS							
Transfers							
<b>Sport Academy</b>					<b>839</b>		<b>880</b>
<b>LACC</b>	-						<b>250</b>
<b>Library Board</b>	-						<b>103</b>
<b>Language Committee</b>	-				<b>22</b>		<b>100</b>
<b>Geographical Names Committee</b>	-						<b>400</b>
<b>Moral Regeneration Committee</b>	-				<b>25</b>		<b>100</b>
<b>Limpopo Heritage and Resource Association</b>					<b>2</b>		
	-				<b>888</b>		<b>1 833</b>
Subsidies							
Total	-				<b>888</b>		<b>1 833</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 1H  
STATEMENT OF TRANSFERS TO HOUSEHOLDS

	TRANSFER ALLOCATION				EXPENDITURE		2011/12
	Adjusted Appropriation Act	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Appropriation Act
	R'000	R'000	R'000	R'000	R'000	%	R'000
HOUSEHOLDS							
Transfers	<b>510</b>			<b>510</b>	<b>497</b>	<b>97%</b>	
<b>Leave Gratuity Bursaries</b>	<b>1 000</b>			<b>1 000</b>	<b>983</b>	<b>98%</b>	<b>366</b> <b>1 012</b>
	1 510			1 510	1 480	98%	1 378
Subsidies							
Total	1 510			1 510	1 480	98%	1 378

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 11  
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2012/13	2011/12
		R'000	R'000
<b>Received in cash</b>			
<b>Subtotal</b>			
<b>Received in kind</b>			
<b>Subtotal</b>			
<b>TOTAL</b>			

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 1J  
STATEMENT OF AID ASSISTANCE RECEIVED

NAME OF DONOR	PURPOSE	OPENING BALANCE R'000	REVENUE R'000	EXPENDI- TURE R'000	CLOSING BALANCE R'000
<b>Received in cash</b>					
Theta	Learnership Programme	226	-	-	226
<b>Subtotal</b>		<hr/> 226			<hr/> 226
<b>Received in kind</b>					
<b>Subtotal</b>		<hr/> <hr/>			

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

**TOTAL**

---

---

<b>226</b>	<b>226</b>
------------	------------

---

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 1K

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE AND REMISSIONS, REFUNDS AND PAYMENTS MADE AS AN ACT OF GRACE

NATURE OF GIFT, DONATION OR SPONSORSHIP	2012/13	2011/12
	R'000	R'000
Paid in cash		
<b>Subtotal</b>		
Made in kind		
<b>Subtotal</b>		



**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

Remissions, refunds, and payments made as an act of grace

**Subtotal**

**TOTAL**

---

---

---

---

---

---

---

---

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

**ANNEXURE 1L  
STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT**

<b>Grant Type</b>	<b>Apr 2012 R'000</b>	<b>May 2012 R'000</b>	<b>Jun 2012 R'000</b>	<b>Jul 2012 R'000</b>	<b>Aug 2012 R'000</b>	<b>Sept 2012 R'000</b>	<b>Oct 2012 R'000</b>	<b>Nov 2012 R'000</b>	<b>Dec 2012 R'000</b>	<b>Jan 2013 R'000</b>	<b>Feb 2013 R'000</b>	<b>Mar 2013 R'000</b>	<b>Total R'000</b>
Library Services Grant	450	5 040	2 692	5 142	4 063	879	6 289	3 468	3 280	1 404	3 001	14 195	49 903
Mass Sport Grant	479	1 023	2 783	1 415	1 858	1 961	4 456	2 104	2 790	6 449	2 459	17 998	45 775
EPWP			75	137	158	153	143	156	78			10	910
	<b>929</b>	<b>6 063</b>	<b>5 550</b>	<b>6 694</b>	<b>6 079</b>	<b>2 993</b>	<b>10 888</b>	<b>5 728</b>	<b>6 148</b>	<b>7 853</b>	<b>5 460</b>	<b>32 203</b>	<b>96 588</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 2A  
STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO NATIONAL/PROVINCIAL PUBLIC ENTITIES

Name of Public Entity	State Entity's PFMA Schedule type (state year end if not 31 March)	% Held 12/13	% Held 11/12	Number of shares held		Cost of investment R'000		Net Asset value of investment R'000		Profit/(Loss) for the year R'000		Losses guaranteed  Yes/No
				2012/13	2011/12	2012/13	2011/12	2012/13	2011/12	2012/13	2011/12	

National/Provincial Public Entity

Subtotal

---



---

Other

Subtotal

---



---



---

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

**TOTAL**

---

---

---

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 2B  
STATEMENT OF INVESTMENTS IN AND AMOUNTS OWING BY/TO ENTITIES (CONTINUED)

Name of Public Entity	Nature of business	Cost of investment R'000		Net Asset value of Investment R'000		Amounts owing to Entities R'000		Amounts owing by Entities R'000	
		2012/13	2011/12	2012/13	2011/12	2012/13	2011/12	2012/13	2011/12
<b>Controlled entities</b>									
<b>Subtotal</b>									
<b>Non-controlled entities</b>									
<b>Associates</b>									
<b>Subtotal</b>									
<b>Joint Ventures</b>									
<b>Subtotal</b>									
<b>Other non controlled entities</b>									

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

**Subtotal**

---

---

---

---

---

**TOTAL**

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 3A  
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2012 – LOCAL

Guarantor institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2012	Guarantees draw downs during the year	Guarantees repayments/ cancelled/ reduced/ released during the year	Revaluations	Closing balance 31 March 2013	Guaranteed interest for year ended 31 March 2013	Realised losses not recoverable i.e. claims paid out
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	<b>Motor vehicles</b>								
	<b>Subtotal Housing</b>								
	<b>Standard Bank</b>		41		41		-		
	<b>Nedbank</b>		123		56		67		
	<b>First Rand Bank</b>		68		-		68		
	<b>ABSA</b>		19		19		-		
	<b>Peoples Bank</b>		30		30		-		
	<b>Old Mutual</b>		40		40		-		
	<b>VBS</b>								
	<b>Mutual NP</b>		-		-		-		
	<b>Develop Corp</b>								

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

**Nedbank (NBS)**

	89	33	56
	112	8	10
			4
Subtotal	522	227	295
<b>Other</b>			
Subtotal			
<b>TOTAL</b>	522	466	295



**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 3A (continued)

STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2012 – FOREIGN

Guarantor institution	Guarantee in respect of	Original guarantee capital amount	Opening balance 1 April 2012	Guarantees draw downs during the year	Guarantees repayments / cancelled/ reduced/ released during the year	Revaluations	Closing balance 31 March 2013	Guaranteed interest for year ended 31 March 2013	Realised losses not recoverable i.e. claims paid out
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	<b>Motor vehicles</b>								
	Subtotal								
	<b>Housing</b>								
	Subtotal								
	<b>Other</b>								
	Subtotal								
	<b>Total</b>								

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 3B  
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2012

Nature of Liability	Opening Balance  1 April 2012  R'000	Liabilities incurred during the year  R'000	Liabilities paid/cancell ed/reduced during the year  R'000	Liabilities recoverabl e (Provide details hereunder)  R'000	Closing Balance  31 March 2013  R'000
<b>Claims against the department</b>					
Lawsuit with Technologies acceptance	10 400				10 400
ZIP Security	217				217
Tlou Setumo ( Claim for service benefits)	63				63
Bokone Kwaai Jazz			648		648

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

<b>Subtotal</b>	<b>10 680</b>	<b>648</b>	<b>11 328</b>
-----------------	---------------	------------	---------------

**Environmental Liability**

<b>Subtotal</b>	<b>10 680</b>	<b>648</b>	<b>11 328</b>
-----------------	---------------	------------	---------------

**Other**

<b>Subtotal</b>			
-----------------	--	--	--

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

<b>TOTAL</b>	<b>10 680</b>	<b>648</b>	<b>11 328</b>
--------------	---------------	------------	---------------

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 3B (continued)

Nature of Liabilities recoverable	Opening Balance  1 April 2012  R'000	Details of Liability and Recoverability	Movement during year  R'000	Closing Balance  31 March 2013  R'000
<b>Total</b>				

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 4  
CLAIMES RECOVERABLE

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2013	31/03/2012	31/03/2013	31/03/2012	31/03/2013	31/03/2012
	R'000	R'000	R'000	R'000	R'000	R'000
<b>Department</b>						
National Arts and Culture		2 183	904		904	2 183
		<b>2 183</b>	<b>904</b>		<b>904</b>	<b>2 183</b>
<b>Other Government Entities</b>						
<b>TOTAL</b>		<b>2 183</b>	<b>904</b>		<b>904</b>	<b>2 183</b>

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

<b>TOTAL</b>	<hr/>	<b>2 183</b>	<b>904</b>	<b>904</b>	<b>2 183</b>	<hr/> <hr/>
--------------	-------	--------------	------------	------------	--------------	-------------

**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

ANNEXURE 5  
INTER-GOVERNMENT PAYABLES

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2013	31/03/2012	31/03/2013	31/03/2012	31/03/2013	31/03/2012
	R'000	R'000	R'000	R'000	R'000	R'000

**DEPARTMENTS**

**Current**

Department of Justice	38		917	150	955	150
-----------------------	----	--	-----	-----	-----	-----

Department of Agriculture			177	71	177	71
---------------------------	--	--	-----	----	-----	----

Limpopo Provincial Treasury	9				9	
-----------------------------	---	--	--	--	---	--

<b>Subtotal</b>	<b>47</b>		<b>1 094</b>	<b>221</b>	<b>1 141</b>	<b>221</b>
-----------------	-----------	--	--------------	------------	--------------	------------

**Non-current**

<b>Subtotal</b>						
-----------------	--	--	--	--	--	--

<b>Total Departments</b>	<b>47</b>		<b>1 094</b>	<b>221</b>	<b>1 141</b>	<b>221</b>
--------------------------	-----------	--	--------------	------------	--------------	------------

**OTHER GOVERNMENT  
ENTITY**



**DEPARTMENT OF SPORT, ARTS AND CULTURE  
VOTE 13**

**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS  
for the year ended 31 March 2013**

**Current**

Polokwane Municipality	8		8	62
Palama	17	62	17	
SAPS	5		5	
<b>Subtotal</b>	<b>30</b>	<b>62</b>	<b>30</b>	<b>62</b>

**Non-current**

<b>Subtotal</b>	<b>30</b>	<b>62</b>	<b>30</b>	<b>62</b>
-----------------	-----------	-----------	-----------	-----------

<b>Total Other Entities</b>	<b>30</b>	<b>62</b>	<b>30</b>	<b>62</b>
-----------------------------	-----------	-----------	-----------	-----------

**DEPARTMENT OF SPORT, ARTS AND CULTURE**  
**VOTE 13**  
**ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS**  
**for the year ended 31 March 2013**

ANNEXURE 6  
INVENTORY

Inventory	<i>Note</i>	Quantity	2012/13	Quantity	2011/12
			R'000		R'000
<b>Opening balance</b>		22 736	840	8 510	651
<b>Add/(Less): Adjustments to prior year balance</b>		(14 796)	1 153	(265)	29
<b>Add: Additions/Purchases - Cash</b>		134 005	12 033	214 980	13 449
<b>Add: Additions - Non-cash</b>		14	2		
<b>(Less): Disposals</b>		-	-	(717)	(18)
<b>(Less): Issues</b>		( 136 639)	( 13 428)	(199 772)	(13 271)
<b>Add/(Less): Adjustments</b>					
Closing balance		5 320	600	22 736	840

ANNEXURE 7  
 MOVEMENT IN CAPITAL WORK IN PROGRESS

MOVEMENT IN CAPITAL WORK IN PROGRESS FOR THE YEAR ENDED 31 MARCH 2013

	Opening balance	Current Year Capital WIP	Completed Assets	Closing balance
	R'000	R'000	R'000	R'000
HERITAGE ASSETS				
<b>Heritage assets</b>				
MACHINERY AND EQUIPMENT				
<b>Transport assets</b>				
<b>Computer equipment</b>				
<b>Furniture and office equipment</b>				
<b>Other machinery and equipment</b>				
SPECIALISED MILITARY ASSETS				
<b>Specialised military assets</b>				
BIOLOGICAL ASSETS				
<b>Biological assets</b>				
BUILDINGS AND OTHER FIXED STRUCTURES	95 994	33 512		129 506
<b>Dwellings</b>				
<b>Non-residential buildings</b>	<b>95 994</b>	<b>33 512</b>		<b>129 506</b>
<b>Other fixed structures</b>				
LAND AND SUBSOIL ASSETS				
<b>Land</b>				
<b>Mineral and similar non-regenerative resources</b>				
COMPUTER SOFTWARE				
<b>Computer software</b>				
MASTHEADS AND PUBLISHING TITLES				
<b>Mastheads and publishing titles</b>				
PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS				
<b>Patents, licences, copyright, brand names and trademarks</b>				
RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS				
<b>Recipes, formulae, prototypes, designs, models</b>				
SERVICES AND OPERATING RIGHTS				
<b>Services and operating rights</b>				
TOTAL	95 994	33 512		129 506

