



LIMPOPO

PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF SPORT, ARTS & CULTURE VOTE 13

ANNUAL REPORT
2014/15 FINANCIAL YEAR END

The heartland of southern Africa - development is about people!



Annual Performance Report

2014 / 15



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PART A: GENERAL INFORMATION

1. DEPARTMENT GENERAL INFORMATION

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2. ACRONYMS

| | |
|-------|---|
| AG | Auditor General |
| APP | Annual Performance Plan |
| DSAC | Department of Sport 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 |
| RWOPS | Remuneration of Work Outside Public Service |

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

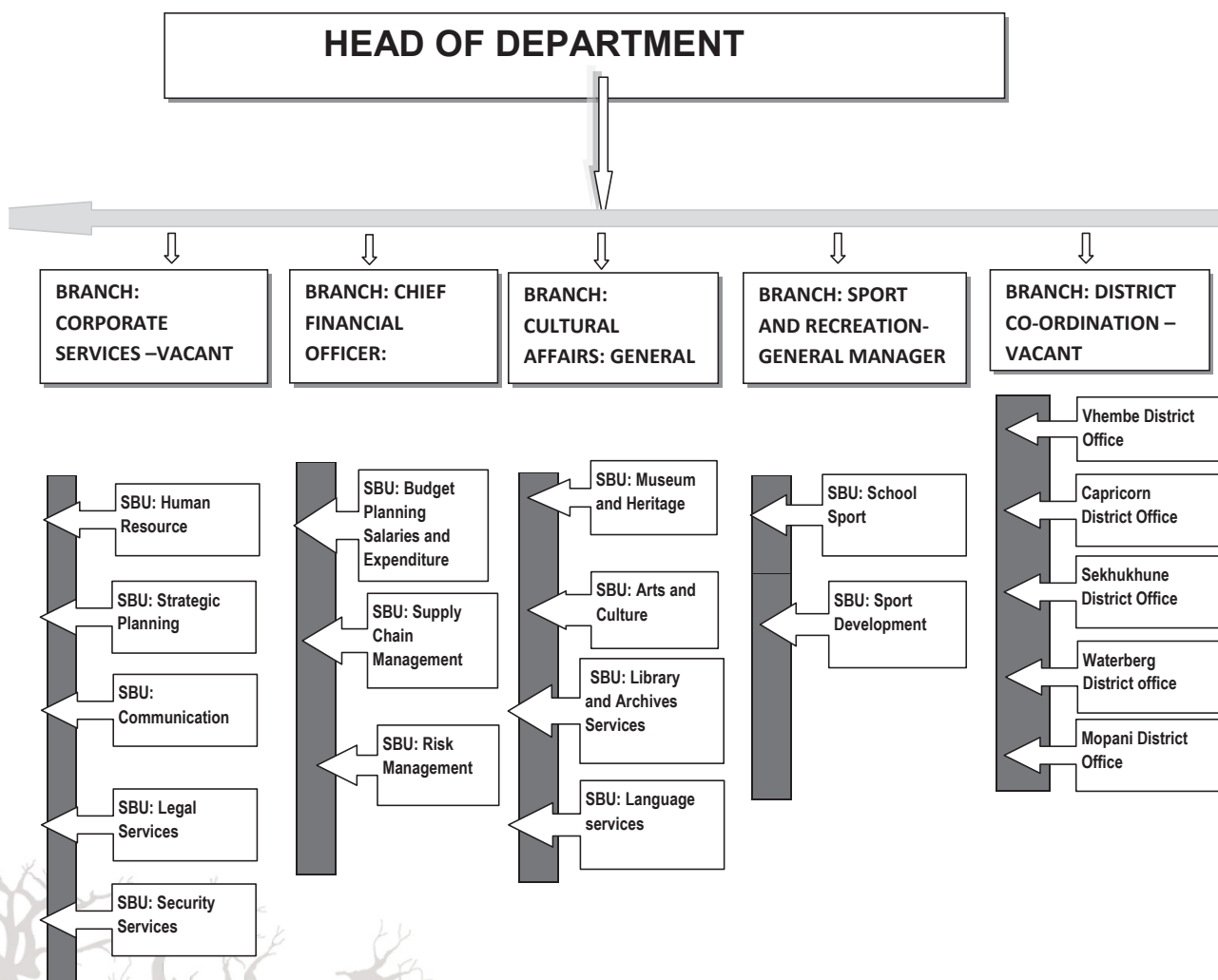
In delivering its services the Department is guided by the following values:

- 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 Sport 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

The department has no entities in terms of the PFMA; however the following statutory bodies advise the MEC.

| Name of statutory body | Legislative Mandate | Financial Relationship | Nature of Operations |
|----------------------------------|---|---|---|
| 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"> - 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 - 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. |
| Limpopo Language Committee | PANSALB Language Act 59 of 1995 | Financial support for funding of activities | <ul style="list-style-type: none"> - Make recommendations to the MEC and Legislature regarding any proposed existing legislation, practice and policy - 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 |
| Library Board | Provincial Library and Information Services Act, No.7 of 2001 | Financial support for funding of activities | <ul style="list-style-type: none"> - Advise the MEC on the formulation, development and implementation of a provincial policy for library information services (LIS) - Monitor rendering of LIS in terms of the Act and advise the MEC - 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 |
| LIHRA | National Heritage Resource Act 25 of 1999 | Financial support for funding of activities | <ul style="list-style-type: none"> - Advise the MEC on the implementation of the Act or relevant provincial or municipal legislation |
| Geographic Names Committee | South African geographical Names Act 118 Of 1998 | Financial support for funding of activities | <ul style="list-style-type: none"> - 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 |
| Moral Regeneration Committee | The Moral summit, 1998 | Financial support for funding of activities | <ul style="list-style-type: none"> - Design a vigorous programme of action for a sustainable moral regeneration campaign |

7. FOREWORD BY THE MEC



The 2014 /15 Annual report presents us an opportunity to report to the citizenry and our stakeholders on the work we have done as a department in the last year of our Medium term Strategic Framework. It comes about at the confluence of the end of term of the Fourth democratic administration of the Republic of South Africa and the beginning of the Fifth democratic administration.

I regard this foreword to the Annual Report to be a privilege. Limpopo has a large rural population base that is steeped in traditional customs and rituals, hence the relevance and the mandate of our Department as the custodian of our people's culture and heritage. As we step into the new financial year, we are obliged to give an account of how we performed the previous financial year.

In the financial year that has just ended, we witnessed a large number of the citizens of the province, both young and old getting involved in our mass sport participation and recreation programmes. This increased interest in sport and recreation bodes well for the realization of the vision of the National Development Plan with regards to promoting a healthy life style and social cohesion.

Limpopo is a predominantly a rural Province with significant backlogs in infrastructure delivery. Working together with our people, we have delivered Library infrastructure which seeks to encourage the culture of reading in our communities. We are convinced that the delivery of libraries in our communities would add impetus to the culture of learning and teaching in our communities and thus contribute to the enhancement of the Human Resource Development Strategy of the Province.

It is our commitment that as we present this Annual Report and move into the new Medium Term Strategic Framework of government for 2014 – 2019, a lot more would be done in advancing Sport, Arts and Culture in the Province.

Honourable Ndalane Nandi
Executive Authority Signature

: N. ndalane

8. OVERVIEW OF THE ACCOUNTING OFFICER



In the year 2014 /15 the Department has managed to improve on its performance, as compared to the previous financial year. The Department was allocated with the budget of R324, 022 000 and managed to spend 88% of the allocation and the performance of the department is at 72% .

The role of the Department in the socio-economic development and diversity management remains of critical importance and of priority. However due to limited allocation of the budget, the Department finds difficulties in exploring this critical area to its potential.

Despite the challenges of resources, the Department is trying its level best to ensure that provision of services to the people of Limpopo is carried out, as per its core mandate. During the year under review the Department has managed to implement programmes, such as Freedom day, and Heritage Day, These are programmes that are celebrated as significant days as per the national calendar. Through these programmes together with the Mapungubwe Arts Festival, and other sport programmes, such as school competition, tournaments and leagues, the Department managed to reach to more than 27 000 people from different background, which is in line with the Department `s mandate of ensuring social cohesion and nation building in the province.

However provision of community library to our constituency still remains a challenge, for the Department, because of the structural arrangements in term of building of the libraries. The library challenge is thorny to the Departments as it affects the spending patterns and resulting in the Department being allocated minimal budget. This has a negative bearing on the Department as it constrains the activities of the Department and therefore deprives the people of Limpopo of the services entitled to them. This pose a threat to the province as a whole, as young people who constitute a higher percentage of the province`s target group, migrate to other provinces, that have more opportunities, in the field of Sport and Arts. The Department intends to continue with its support to sport development in the province.

The Department plans to take sport, arts and culture to the next level, as it has the potential to boost the economy of the province, in the areas of sport tourism, talent development and artistic marketing.



Mr Mabakane MF

Acting Head of Department

PART B: PERFORMANCE INFORMATION

1. Statement of Responsibility

Statement of responsibility for performance information for the year ended 31 March 2015

The Accounting Officer is responsible for the preparation of the department's performance information and for the judgments 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 2015.



Mr Mabakane MF

ACTING HEAD OF DEPARTMENT



2. AUDITOR GENERAL'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs audit to obtain the evidence about usefulness and reliability of the reported information to determine whether it was presented in accordance the National Treasury Annual reporting principles and whether the reported performance was consistence with the planned programmes.

The audit did not identify any material finding on the usefulness and reliability of the reported performance information for the selected programmes.

Refer to page 105- 106 of the Report of the Auditor General, published as Part E: Financial Information.



3. OVERVIEW OF DEPARTMENTAL PERFORMANCE

3.1 Service Delivery Environment

The department has successfully hosted two significant days in the cultural calendar (Freedom day and Heritage day). The Freedom day celebration was held on the 27th of April 2014 at the Madabani sport field in the Makhado local Municipality (Vhembe District) where an estimated number of 7 000 participants attended the event under the theme “South Africa – A better place to live in”. The Heritage day celebration was hosted on the 24th of September 2014 at Lephephane Village in the Tzaneen local Municipality where an estimated number of 9 000 participants from all the corners of the province joined the masses of South Africa in showcasing their diverse culture whilst reminding one another the origin of culture, tradition and heritage. The day was celebrated under the theme: “Celebrating 20 Years of Democracy: Tell Your Story that Moves South Africa Forward”.

In addition to the above two significant days hosted, the Department, as a custodian of heritage, arts and culture aiming at promoting social cohesion and improving the economic growth of the province, has celebrated the Africa day with the community of Mutale in the Vhembe District on the 25th May 2014 whilst sharing and educating them about the values and need to preserve our cultural heritage as citizens. The event was implemented in line with the National Africa day theme – “Africa United in Cultural Diversity to Build a Caring Better Continent”.

An Arts and Culture Indaba was hosted by the Department during September 2014 with the aim to conduct a diagnostic analysis of the status quo of Arts and Culture, and to craft resolutions that will ensure the implementation of a seamless system that will deliver Arts and Culture in the province. The Department, in collaboration with the National Department of Arts and Culture and the High Commissioner of India hosted the Indian Festival Dance at the Library Gardens in Polokwane on the 28th July 2014 in promotion of cultural dance exchange. As the custodian of social cohesion promotion in the province, the Department successfully hosted the Mapungubwe Arts festival during December 2014 and the “Go Loma Morula” event in February 2015.

The Department has with the aim to promote the provincial indigenous languages conducted provincial essay writing competitions in former model C schools wherein One hundred and nineteen (119) participated in the following categories: eighty nine (89) learners participated in Sepedi language, nineteen (19) learners participated in Xitsonga language and nineteen (19) learners participated in Tshivenda. In ensuring that the deaf community is catered in the language they understand, the Department of Sport, Arts and Culture made provision of Sign Language Interpreting during the major provincial events such as Freedom Day, Heritage Day, Youth Day celebration etc.

Currently, the Department has three (3) open air museums that are attached to it, viz; Muti wa Vatsonga, Dzata and Schoemansdal Open Air Museums. The role of these museums is to collect, preserve and study, and interpret museum objects and ensure public access to natural and cultural heritage materials. The Department targeted to attract at least more than 8 500 visitors to these facilities during the 2014/15 financial year. The Department also contributed towards job creation through the appointment of 81 temporary staff members through the EPWP conditional grant to cut thatching grass for the renovation of huts and to de-bush and create firebreaks against the constant fire hazard at the three museums

A Library is viewed as the most important tool which assist to civilize and develop communities, keeping youth out of the streets, decrease the level of illiteracy as it installs the culture of reading and learning at the same time, it is a reservoir of knowledge, it assist in preserving the heritage and history of communities, particularly in the rural and disadvantaged communities. The Department has completed ten (10) new libraries had been completed of which nine (9) had been officially opened and handed over to communities for use.

The construction of two libraries, i.e., Nzhelele and Phokwane that were planned for the 2013/14 financial year has been started. The planning phase for three more new libraries, i.e. Ramokgopa, Rooiberg and Eldorado, planned for construction in the 2015/16 financial year has also been done.

Sport and recreation is a universal language. The physical activities derived from Sport and Recreation as a sector can be undertaken by anyone and everyone, regardless of colour, physical ability, gender and age. Sport has that ability to move even beyond cultural boundaries. Sport plays a significant role in any nation's culture, leisure time, health, economy and education.

The physical activities offered by sport, for example running and walking, can be integrated into community life and that can culminate into a physically active, healthy and fit nation. There is no way that sport and recreation cannot be highly regarded as a sector that can positively define the values and culture of a nation.

The social benefits derived from sport and recreation are numerous – the long – term health benefits , healthy and active life – styles , breaking social , traditional and cultural barriers , addressing social ills , ability to empower marginalised groups such as women , youth , rural communities and people with disabilities. Taking note of this, the Department still have much more critical programmes to deliver to with an aim of attaining the social and economic benefits that the Sport sector can offer to the society.

Sport Development is the nucleus of competitive sport in the country. In order to attain excellence in sport, efforts have to be directed to sport development to capacitate and develop athletes, coaches, referees and sport administrators and support federations in the implementations of sport development tournaments and leagues.

During 2014/ 15 the Department trained conducted capacity building courses in sport development for 1 000 people (which was a targeted number) in:

- Cricket Level 1 coaching and Umpiring Course
- Volleyball Level 1 Coaching and Umpiring
- Boxing Level 2 Coaching and Judging
- Rugby Level 1 Coaching and Refereeing
- Football Coaching courses
- Netball Level 1 Coaching and Refereeing
- Team Management and Administration
- Events Management

The courses conducted will ensure that athletes, coaches, referees, team managers and umpires are equipped and empowered with sport technical skills and team management skills in order to attain the goal of producing athletes in the high performance area and to promote good governance in teams. Included in the 1 000 number , a total number of 40 coaches were trained in Football coaching and refereeing in partnership with Football for Hope , that is based in Mokopane , which is the institution that is a product of the 2010 Legacy. The course was offered in partnership with FIFA and was also FIFA accredited.

The Department had conducted a thorough need analysis research in the Federations that are in these prioritised sporting codes to determine the training that should be conducted so as to address the “**sport skills shortage**” in the province.

In ensuring that sport programmes reach out to the most rural areas of the province, the Department hosted 21 tournaments against a target of 18 in Farm Sport and Club Development and organised rural development tournaments. The Farm Sport festivals were implemented in all five districts of the province in sporting codes such as, football, netball, rugby, and volleyball. The farm sport festivals were addressing the issues of crime, teenage pregnancy, and other social ills in the farms. The teams that participated were also provided with sport equipment and attire.

In Club Development , which is the heart- beat of Sport Development , the Department hosted club Development games in all five districts of the Province in Netball , Football, Basketball , Rugby , Cricket , Softball , Volleyball and Boxing .

These sporting codes covered both genders. The District Club Development games culminated into the Provincial Club Development Games that took place from 01 to 04 December 2014 at the University of Limpopo. The games attracted more than 900 people consisting of athletes, coaches, referees, team managers, municipal officials and councillors in sport. The provincial sport development games were successfully hosted in partnership with all District Municipalities, Love Life and University of Limpopo .

The Academy system is one of the enablers for a conducive environment in the South African Sport fraternity to develop talent and increase high performance in athletes. The Department has one of the finest academies in the country that was awarded with a *National Lottery Compliance Award* for being the best complying academy in the country in September 2014.

This Academy has entered into a Memorandum of Understanding with Capricorn High School to use its facilities and playing fields for academy activities. Word class gym machines, which have been purchased through lottery funding, are installed in the school for federations to use during their camp preparation for the provincial and national championships. It is inspiring and motivating to officially state that the Capricorn High School is currently the Limpopo Academy of Sport. This partnership will benefit the Sport movement in the province and the school itself.

In recognising excellence performance in the Sport fraternity, the Province hosted a prestigious Limpopo Sport Awards in April 2014 in Polokwane. This event was meant to reward outstanding talent in sport, and committed and dedicated sport administrators and leaders in Sport for the year 2013/14.

The Indaba was well attended by the stakeholders and well – thought resolutions that were signed off by the MECs of both the /department of Education and Sport,

Recreation is the “*reservoir*” or “*source*” of the entire sport development. It plays a pivotal role in promoting the health and wellbeing of the nation. Recreation encourages people in all age categories to engage in play.

In September 2014, the Limpopo Indigenous Team represented the province in the National Indigenous Games hosted by the Sport and Recreation South Africa.

In ensuring that the elderly take part in Sport, The Vakegula Vakegula has continued to make this province very proud in international tournaments. The Department partnered with the Vakegula Team in the Women month and played against the Women who are Members of the Provincial Legislature football team. This was done in order to encourage everyone in the province from all walks of life to take part in any form of sport or recreation activity.

In ensuring that all communities take part in recreation activities, the Department met its target by supporting 62 sport and recreation hubs with equipment in all five districts.

A total number of 250 young people has been targeted to attend this programme. In 2014, in partnership with Love Life, a total number of 232 young people attended this programme.

In its endeavour to implement sport programmes in the province, the Department cannot fulfil this mandate without the Limpopo Sport Confederation. The Department entered into a Memorandum of Understanding in September 2014 with the Confederation to ensure that matters of Sport are implemented seamlessly.

School Sport programme is an **integral part** of the entire sport development. Since the launch of this programme, the Limpopo Province was represented in all the School Sport National Championships in 2012 in Pretoria, 2013 in Bloemfontein and 2014 in Pretoria.

Since the inception of the School Sport Leagues in the province, out of 3 950 schools, a total of at least 1 150 schools have registered to participate in the programme. The school sport programme is solely funded with the Mass Sport Participation Grant through the Division of Revenue Act. With this conditional grant the Department is able to implement school sport programme with a purpose of ensuring that all 3 950 schools in the province have access to the programme beyond 2014. The School Sport programme is implemented in collaboration with the Department of Education in the Province.

The schools that have registered in school sport programmes in 2014, take part in **18 prioritised codes**, such as *Football, Netball, Rugby, Athletics, Basketball, Chess, Volley ball, Cricket, Softball, Gymnastics, Tennis, Swimming, Table Tennis, Hockey, Kgati, Jukskei, Morabaraba, and Khokho*. The Province obtained **75** medals in the National Championships which is a massive improvement from a total of 53 medals in 2013.

A total of 36 Schools have been identified as Focus Schools in Sport and will be supported with equipment, attire and Capacity building programmes.

In job creation, **41 sport coordinators** have been employed in a three year contract that will end in 2016 through the Mass Sport and Development Grant to assist in coordination of club, school sport and recreation activities in the province.

Main service provided and standards

| Main services | Actual customers | Potential customers | Standard of service | Actual achievement against standards |
|--|--------------------------------|---|---|--|
| Celebration of national and provincial Significant days. | Provincial citizenry | Men, women, youth and children | The Department has contributed to social cohesion through celebration national significant days in April, May, and September. | Significant days were Celebrated. (Freedom Day, and Heritage day). |
| Provision of books and other library materials. | Community members | Library users | Library materials are identified as per user's need and provided to identify public libraries annually | 19617 library materials procured |
| Capacity building for records managers | Departments and municipalities | Records managers and staff in departments and municipalities, archivists, records management forum members. | Appropriate skills acquired by identified officials. | 230 records Managers were provided with capacity training |
| Provide and maintain library facilities | General community members | Disabled, women and youth | One (1) Libraries upgraded | The library was not conducive for upgrading |

Table 1.2 – Consultation arrangements for customers

| Type of arrangement | Actual Customers | Potential Customers | Actual achievements |
|----------------------------|--|---|---|
| Visits | Public library staff | General community members | 309 monitoring visits conducted. |
| Meetings | Arts and culture associations, municipalities, government departments and non-governmental organisations | Artists and crafters | Consultations were mainly through meetings, during the preparations of Mapungubwe arts festival, Freedom day and Heritage Day. |
| Stakeholders forums | Heritage practitioners and Sport federations. | Athletes, artists, heritage practitioners and interest groups | Consultations were done with Stakeholders outside the forum. Annual consultative meetings were organised with our museum and heritage forums. |
| Exhibitions | Limpopo citizenry | General community members | The Department conduct exhibitions focused on literature, museums and heritage as well as arts and crafts and pertinent Information |

Table 1.3 – Service delivery access strategy

| Access Strategy | Actual achievements |
|--|--|
| Wearing of nametags | Some of the officials provided with nametags do wear name tags. New staff members don't have tags |
| 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. |
| Use of sign language interpretation | Sign language was used for interpretation during Departmental and Provincial events to facilitate access. |
| Office visits | Office visits are regularly conducted by management to service sites, particularly public libraries, and schools |
| Website /Use of ICT | ICT is used to communicate internally and Website for communication with stakeholders. |
| Improved signage | Signage in most of the institutions has not improved due to budgetary constraints |
| Use of indigenous languages | Translators are used when there are meetings, though it's not in all meetings |
| Involvement of municipalities, sector departments and historians | Municipalities involved during planning of major events i.e Social cohesion ,Golden games |
| E-mail | E-mail facility is used to communicate with stakeholders. |

Table 1.4 – Service information tool

| Types of information tool | Actual achievements |
|---------------------------------------|--|
| Exhibitions | Exhibitions were conducted during celebrations of significant days, Batho Pele events at district and Provincial level, Municipal shows, mayoral imbizo's and other provincial events i.e. Youth day celebration |
| Radio talks | Radio interviews were held to market Mapungubwe festival through SABC Combo. Media conference held to address media on 2014 Mapungubwe Arts Festival. Media release was issued to keep media abreast of changes |
| Citizen report and service standards | Citizen report and standards published and distributed during Provincial Batho Pele day. |
| Strategic and annual performance plan | Strategic plan and APP published and distributed to stakeholders and to places of legal deposits |

| | |
|----------------------------|---|
| Meetings | Information was given to stakeholders during preparatory meetings, Mapungubwe arts and culture preparatory meetings, Big walk and Farm sport Tournaments. |
| flyers, banners & booklets | Posters and leaflets were distributed around Mankweng, Polokwane Seshego, Lebowakgomo and other areas for Mapungubwe Arts Festival |
| Annual report | Copies of annual report for 2013/2014 were distributed to stakeholders. |
| Newsletters | First, Second, Third and Fourth quarter edition of Mapungubwe News published. |
| Performance reports | Performance reports were produced monthly, quarterly and annually and submitted to various authorities. |
| Website | Website is functional. |
| Social Network | Facebook used as a tool to convey the message |

Table 1.5 – Complaints mechanism

| Complaints Mechanism | Actual achievements |
|--|---|
| Establish complaints register. | Complaints registers established as part of Implementation of the Presidential and Premier Hotline. |
| Establish complaints handling processes | Procedures not yet finalised |
| 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 or visitors registers, and this were monitored. |
| Suggestion boxes in all institutions and monitoring on a regular basis. | Suggestion boxes in Head office and Capricorn district are monitored regularly, other districts are monitored at minimal pace due to budgetary constrains |
| Libraries visited monthly to deal with service delivery issues. | 309 monitoring visits were done to libraries |
| Visitors registers in museums and regular monitoring | Visitor's registers are kept and were reviewed on a quarterly basis. |
| Introduction of suggestion boxes in schools participating in MPP | No progress, reports are submitted monthly outlining challenges which are considered by management |
| Resolve complaints within 30 working days | Hotline complaints resolved within an average of Three working days. |

3.2 Organizational environment 2014 / 2015

The Department of Sport Arts and Culture comprises of three (3) mandatory line functions, which is supported by the corporate services to be able to deliver service to the public. The Department staff components of the entire Department are made up of 396 officials

The structure of the Department was aligned and responsive to the activities of the organization, which was evident in the overall performance of 72% and 88% expenditure.

The Department has also experienced challenges during the year under review, and remedial actions are put in place to enhance efficiency, effectiveness and economical delivery of services to the citizens of Limpopo.

3.3 Key policy developments and legislative changes

There were no key policy changes and legislative mandates during the year under review.

However the Department had to review its Annual Performance Plan during the course of the year to include other programs in Library and Sport Recreation Branches.

4. 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 Sport and Recreation

- To implement sport and recreation programmes.
- To establish, support and transform institutional structures.
- To develop and nurture sport management skills.

5. 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

| PROGRAMME NAME: ADMINISTRATION | | | | | |
|--------------------------------|------------------------------|--------------------------|------------------------------|---|-----------------------|
| Strategic objectives | Actual Achievement 2013/2014 | Planned Target 2014/2015 | Actual Achievement 2014/2015 | Deviation from planned target to Actual Achievement for 2014/2015 | Comment on deviations |
| Clean audit achieved | qualified audit received | unqualified audit | Qualified Audit | None | None |

Performance indicators

| PROGRAMME / SUB-PROGRAMME: ADMINISTRATION | | | | | |
|--|--|---------------------------|------------------------------|---|---|
| Performance Indicator | Actual Achievement 2013/2014 | Planned Target 2014/2015 | Actual Achievement 2014/2015 | Deviation from planned target to Actual Achievement for 2014/2015 | Comment on deviations |
| Number of credible and comprehensive asset register | Inaccurate asset register was in place | 1 credible asset register | Asset register not credible | 1 | Some of the Library books found could not be verified |
| Percentage of allocated budget spent | 91% | 98% - 100% | 88% | 12% | The underspending was due to the delays on library infrastructure |
| Number of capacity building programmes developed and implemented | Not measured | 1 | 1 | 0 | None |

Sub-programme expenditure

| Sub- Programme Name | 2014/15 | | | 2013/14 | | |
|----------------------------------|---------------------|--------------------|--------------------------|---------------------|--------------------|--------------------------|
| | 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 | 5,400 | 5,059 | 341 | 6,369 | 6,234 | 135 |
| Legal service | 3,028 | 2,840 | 188 | 2,394 | 2,345 | 49 |
| GM: Corporate Governance | 695 | 615 | 80 | 655 | 639 | 16 |
| HOD's Office | 6,736 | 6,439 | 297 | 5,634 | 5,498 | 136 |
| Strategic planning | 10,198 | 11,164 | (966) | 9,728 | 9,723 | 5 |
| Communications | 9,175 | 9,030 | 145 | 7,252 | 7,235 | 17 |
| Human Resource Management | 10,855 | 10,469 | 386 | 8,647 | 8,409 | 238 |
| GM: CFO | 1,303 | 1,267 | 36 | 831 | 778 | 53 |
| Budget, Salaries and Expenditure | 6,616 | 6,324 | 292 | 6,399 | 6,393 | 6 |
| Risk and Security | 10,238 | 9,972 | 266 | 8,863 | 8,800 | 63 |
| Supply Chain management | 41,814 | 41,161 | 653 | 42,807 | 42,576 | 231 |
| Total | 106,058 | 104,340 | 1,718 | 99,579 | 98,630 | 949 |

5.1. 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 2013\14 | Planned Target 2014\15 | Actual Achievement 2014\15 | Deviation from planned target to Actual Achievement for 2014\15 | Comment on deviations |
| Sustainable arts, culture, museums, and heritage and language services programmes promoted and developed. | 1 | 2 | 3 | 1 | 1 more done due to Africa Day which was not planned |
| | 27754 | 15000 | 27 984 | 12 984 | An additional (Marula) festival was co-hosted with LEDET, which was not planned |
| | 1 | 2 | 3 | 1 | More events organized due the social cohesion community conversation hosted in the 3 districts with the national department of Arts and Culture which was not planned |
| | Not measured | 1 | 1 | 0 | None |
| Advancement of artistic disciplines into viable industries facilitated | Not measured | 30 | 39 | 9 | More local artists from hosting municipalities were supported during Kuluma vu Kanyi |
| Provincial and Museum Heritage | 14099 | 8 500 | 6 097 | 2 403 | Less number of people attracted due to |

| | | | | | |
|---|-----|-----|-----|----|--|
| Infrastructure Sustained | | | | | unpredicted number of visitors to museum |
| | 0 | 2 | 0 | 0 | The national liberation route programmes was not implemented due to budgetary constrains |
| Documents translated into indigenous languages | 172 | 172 | 164 | 08 | Target not reached due to less request received than planned |
| Literature Programmes Developed and Implemented | 4 | 4 | 13 | 09 | 09 more projects were implemented due to high demand of services |

PROGRAMME / SUB-PROGRAMME: CULTURAL AFFAIRS

| Performance Indicator | Actual Achievement 2013\14 | Planned Target 2014\15 | Actual Achievement 2014\15 | Deviation from planned target to Actual Achievement for 2014\15 | Comment on deviations |
|--|-----------------------------------|-------------------------------|-----------------------------------|--|---|
| Number of significant days hosted in the cultural calendar | 1 | 2 | 3 | 1 | 1 more done due to Africa Day which was not planned |
| Number of participants attracted to social cohesion and national identity programmes | 13631 | 15 000 | 27 984 | 12 984 | More participants attracted during social cohesion community conversation , Kuluma vu kanyi and Marula festival |
| Number of social cohesion events organised | 1 | 2 | 3 | 1 | An additional festival , the Marula festival , was co-hosted with LEDET which was not planned |
| Number of artists supported through social cohesion and national identity programmes | Not measured | 30 | 39 | 9 | More local artists from hosting municipalities were supported during Kuluma vu Kanyi |
| Number of provincial summit or indaba | Not | 1 | 1 | 0 | None |

| | | | | | |
|--|-----------------------------------|-------------------------------|-----------------------------------|--|---|
| implemented | measured | | | | |
| PROGRAMME / SUB-PROGRAMME: MUSEUM AND HERITAGE | | | | | |
| Performance Indicator | Actual Achievement 2013\14 | Planned Target 2014\15 | Actual Achievement 2014\15 | Deviation from planned target to Actual Achievement for 2014\15 | Comment on deviations |
| Number of people visiting the museum facilities. | 14099 | 8 500 | 6097 | 2403 | Less number of people attracted due to unpredicted number of visitors |
| Number of national liberation route programmes implemented | 0 | 2 | 0 | 02 | The programmes was not implemented due to budgetary constrains |
| PROGRAMME / SUB-PROGRAMME: LANGUAGE SERVICES | | | | | |
| Performance Indicator | Actual Achievement 2013\14 | Planned Target 2014\15 | Actual Achievement 2014\15 | Deviation from planned target to Actual Achievement for 2014\15 | Comment on deviations |
| Number of projects implemented that redress previously disadvantaged languages | 20 | 4 | 13 | 09 | 09 more projects were implemented due to high demand of services |
| Number of documents translated into official languages | Not measured | 172 | 164 | 08 | Target not reached due to less request received than planned |

Sub-programme expenditure

| Sub- Programme Name: Cultural Affairs | 2014/15 | | | 2013/14 | | |
|---------------------------------------|---------------------|--------------------|--------------------------|---------------------|--------------------|--------------------------|
| | 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 | 1,364 | 1,306 | 58 | 1,155 | 1,136 | 19 |
| Arts and Culture | 11,464 | 11,428 | 36 | 12,552 | 12,496 | 56 |
| Museums and Heritage | 10,065 | 9,840 | 225 | 8,334 | 8,067 | 267 |
| Language services | 6,814 | 6,711 | 103 | 6,388 | 6,331 | 57 |
| Total | 29,707 | 29,286 | 422 | 28,429 | 28,030 | 399 |

5.2. 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

| PROGRAMME NAME: LIBRARY AND ARCHIVES SERVICES | | | | | |
|---|----------------------------|---|----------------------------|--|--|
| Strategic objectives | Actual Achievement 2013\14 | Planned Target 2014\15 | Actual Achievement 2014\15 | Deviation from planned target to Actual Achievement for 2014 \15 | Comment on deviations |
| Library and information services infrastructure developed | 0 | 2 libraries planned for 2013/14 completed (Phokwane and Nzhelele) | 0 | 2 | Libraries not completed due to late implementation of the infrastructure projects, i.e. new construction |
| | | 3 libraries constructed (phase 1) | 3 | 0 | None |
| | 0 | 1 | 0 | 1 | Library not upgraded due to late appointment of contractors |
| | 7 | 3 | 3 | 0 | None |
| | 0 | 12 | 0 | 12 | 12 Libraries not maintained due to late appointment of contractors |
| Relevant library materials provided | 20550 | 30 000 | 19 617 | 10 383 | Less books purchased due increases in market prices |
| | 309 | 360 | 309 | 51 | Less visits done due to opening of new libraries |
| Records management services developed and implemented | 102 | 200 | 230 | 30 | 30 more records managers trained due to additional request. |
| | 10 | 6 | 4 | 2 | 2 not achieved due to less demand from government institutions and delays in some |

| | | | | | |
|------------------------------------|--------------|----|----|----|---|
| | | | | | clients to return the classification systems |
| | 48 | 20 | 28 | 08 | 08 more done due to request received from clients |
| Archivalia conserved and preserved | 110 | 40 | 11 | 29 | Less number received from governmental bodies |
| | Not measured | 3 | 3 | 0 | None |

Performance indicators

| PROGRAMME / SUB-PROGRAMME: LIBRARY AND INFORMATION SERVICE | | | | | |
|---|-----------------------------------|--|-----------------------------------|---|--|
| Performance indicators | Actual Achievement 2013\14 | Planned Target 2014\15 | Actual Achievement 2014\15 | Deviation from planned target to Actual Achievement for 2014 \15 | Comment on deviations |
| Number of new library facilities built | 0 | 5 3 libraries constructed (phase 1) | 0 3 | 2 0 | Libraries not completed due Late implementation of the infrastructure projects, i.e. new construction None |
| Number of library buildings upgraded | 0 | 1 | 0 | 1 | Library not upgraded due to late appointment of contractors |
| Number of community libraries provided with ICT Infrastructure | 7 | 3 | 3 | 0 | None |
| Number of library facilities maintained | 0 | 12 | 0 | 12 | 12 Libraries not maintained due to late appointment of contractors |
| Number of library monitoring visits | 309 | 360 | 309 | 51 | less visits done due to opening of new libraries |

| | | | | | |
|--|--------------|--------|--------|--------|--|
| done | | | | | |
| Number of library materials procured | 20550 | 30 000 | 19 617 | 10 383 | Less books purchased due increases in market prices |
| ARCHIVES SERVICES | | | | | |
| Number of records classification systems approved | 10 | 6 | 4 | 2 | 2 not achieved due to less demand from government institutions and delays in some clients to return the classification systems |
| Number of governmental bodies inspected. | 48 | 20 | 28 | 08 | 08 more done due to request received from clients |
| Number of records managers trained | 102 | 200 | 230 | 30 | 30 more records managers trained due to additional request. |
| Number of linear of meter of transfers received from governmental bodies | Not measured | 40 | 11 | 29 | Less number received from governmental bodies |
| Number of awareness and promotional projects rolled out to communities | Not measured | 3 | 3 | 0 | None |

Sub-programme expenditure

| Sub- Programme Name: Library and Archives | 2014/15 | | | 2013/14 | | |
|---|---------------------|--------------------|--------------------------|---------------------|--------------------|--------------------------|
| | 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 | 104,582 | 67,373 | 37,209 | 68,284 | 54,223 | 14,061 |
| Archives Services | 4,146 | 4,211 | (65) | 4,223 | 3,819 | 404 |
| Total | 108,728 | 71,584 | 37,144 | 72,507 | 58,042 | 14,465 |

5.3. 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 and supported.
- High performance athletes identified and supported.
- Sport management skills developed and nurtured.

STRATEGIC OBJECTIVES

| PROGRAMME NAME: SPORT AND RECREATION | | | | | |
|--|-----------------------------------|-------------------------------|-----------------------------------|---|--|
| Strategic objectives | Actual Achievement 2013\14 | Planned Target 2014\15 | Actual Achievement 2014\15 | Deviation from planned target to Actual Achievement for 2014 \15 | Comment on deviations |
| Sport and recreation programmes implemented | 30 351 | 33 196 | 33 531 | 335 | More participants attracted to big walk, golden games and indigenous games |
| Sport management skills developed and Nurtured | 1 234 | 2 622 | 2 814 | 192 | More people trained due to high interest in the programmes |
| Institutional structures established and supported | 43 | 18 | 18 | 0 | None |

| | | | | | |
|--|-----|-----|-----|-----|---|
| High performance athletes identified and supported | 936 | 450 | 276 | 174 | Less athletes were supported due to lower demand from the federations |
|--|-----|-----|-----|-----|---|

Performance indicators

| PROGRAMME / SUB-PROGRAMME: SPORT DEVELOPMENT | | | | | |
|--|-----------------------------------|-------------------------------|-----------------------------------|---|---|
| Performance indicators | Actual Achievement 2013\14 | Planned Target 2014\15 | Actual Achievement 2014\15 | Deviation from planned target to Actual Achievement for 2014 \15 | Comment on deviations |
| Number of people trained as part of the club development programme | 923 | 1000 | 1279 | 279 | More people trained due to high interest on the programme |
| Number of academies supported | 1 | 6 | 6 | 0 | None |
| Number of athletes supported through an athletes programme | 936 | 450 | 276 | 174 | Less athletes were supported due to lower demand from the federations |
| Number of clubs supported with equipment and / attire | 233 | 200 | 202 | 02 | More clubs were supported due to equipment's that were not distributed in the previous financial year |
| Number of tournaments and / leagues staged | 16 | 18 | 21 | 3 | More tournaments and / leagues staged due to request from Sekhukhune youth development organization , Botlokwa football team and the basket Ball Federation |
| Number of affiliated function clubs per sporting code | 0 | 200 | 125 | 80 | Federations for softball, rugby and cricket did not have leagues at district level |

| | | | | | |
|---|-----------------------------------|-------------------------------|-----------------------------------|---|--|
| supported | | | | | |
| Number of provincial programme implemented | 0 | 2 | 2 | 0 | None |
| RECREATION | | | | | |
| Performance indicators | Actual Achievement 2013\14 | Planned Target 2014\15 | Actual Achievement 2014\15 | Deviation from planned target to Actual Achievement for 2014 \15 | Comment on deviations |
| Number of communities benefiting from the programme. | 44 | 62 | 55 | 7 | Less support done due to resigning of volunteers |
| Number of people trained | 62 | 422 | 433 | 11 | More people trained due to high interest in the programme |
| Number of outreach programmes supported | 3 | 3 | 5 | 2 | More outreach programmes supported due to high demand from communities |
| Number of youths attending the annual youth camp | 279 | 300 | 222 | 78 | The youths who registered online did not honour their commitment. |
| Number of sustainable active recreational programmes organized and implemented | 21 | 21 | 20 | 1 | Less due to varied interest on the programme |
| Number of people actively participating in organized active recreational events | 13422 | 11 400 | 10 592 | 808 | Less participants were attracted due to unpredictable turnover |
| Number of projects implemented to support sport and | 6 | 18 | 18 | 0 | None |

| | | | | | |
|---|-----------------------------------|-------------------------------|-----------------------------------|---|---|
| recreation council | | | | | |
| Number of provincial programme implemented | 2 | 6 | 6 | 0 | None |
| PROGRAMME / SUB-PROGRAMME: SCHOOL SPORT | | | | | |
| Performance indicators | Actual Achievement 2013\14 | Planned Target 2014\15 | Actual Achievement 2014\15 | Deviation from planned target to Actual Achievement for 2014 \15 | Comment on deviations |
| Number of learners participating in school sport tournaments / district school competitions. | 15 868 | 17 371 | 15 291 | 2080 | Less number supported due to Sekhukhune and Mopani Districts which did not participate in codes such as hockey and swimming |
| Number of learners participating in school sport tournaments / provincial school competitions | | 3 625 | 4204 | 579 | More learners participated at the provincial champions competition due to athletic programme implemented |
| Number of learners participating in national school sport competitions | 921 | 800 | 745 | 55 | less learners participated at the national schools competition due to learners from other districts that did not participate in hockey and swimming |
| Number of schools provided with equipment and/or attire | 321 | 150 | 194 | 44 | More schools were provided due excess sport equipment |
| Number of school sport structures supported | 32 | 18 | 18 | 0 | None |
| Number of focus schools identified and supported | 10 | 36 | 36 | 0 | None |
| Number of people trained. | 249 | 1200 | 1158 | 42 | less number of people trained due poor |

| | | | | | |
|--|--|--|--|--|------------|
| | | | | | attendance |
|--|--|--|--|--|------------|

Sub-programme expenditure

| Sub- Programme Name: Sport and Recreation | 2014/15 | | | 2013/14 | | |
|---|---------------------|--------------------|--------------------------|---------------------|--------------------|--------------------------|
| | 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 | 6,308 | 5,712 | 596 | 5,960 | 444 | 5,516 |
| Sport Development | 5,442 | 5,443 | (1) | 4,428 | 5,147 | (719) |
| School Sport | 67,779 | 68,009 | (230) | 72,340 | 68,497 | 3,843 |
| Total | 79,529 | 79,164 | 365 | 82,728 | 74,088 | 8,640 |

6. SUMMARY OF FINANCIAL INFORMATION

6.1. Departmental receipts

2014/15

2013/14

| Department receipts | Estimate | Actual Amount Collected | (Over)/Under collection | Estimate | Actual Amount collect | (Over)/Under collection |
|---|----------|-------------------------|-------------------------|----------|-----------------------|-------------------------|
| Sales of goods and services other than capital assets | 815 | 571 | 244 | 805 | 457 | (348) |
| Fines, penalties and forfeits | 6 | - | - | 5 | - | (5) |
| Interest, dividends and rent on land | | 9 | (9) | | | |
| Sale of capital assets | | - | - | | 580 | 580 |
| Financial transactions in assets and liabilities | 100 | 1,102 | (1,002) | 100 | 72 | (28) |

| | | | | | | |
|-------|-----|-------|-------|-----|-------|-----|
| Total | 921 | 1,682 | (761) | 910 | 1,108 | 198 |
|-------|-----|-------|-------|-----|-------|-----|

6.2. Programme Expenditure 2014/15

| Programme | Adjusted Appropriation | Adjustments | Virement | Final Appropriation | Actual Expenditure | Variance |
|----------------------|------------------------|-------------|----------|---------------------|--------------------|---------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Administration | 108,080 | (22) | (2000) | 106,058 | 104,340 | 1,718 |
| Cultural Affairs | 29,385 | 22 | 300 | 29,707 | 29,285 | 422 |
| Library and Archives | 107,728 | | 1000 | 108,728 | 71,584 | 37,144 |
| Sport and Recreation | 78,829 | | 700 | 79,529 | 79,164 | 365 |
| Total | 324,022 | - | - | 324,022 | 284,373 | 39,649 |

6.3. Transfer payments, excluding public entities

The department did not make any transfers to the statutory and non-statutory bodies but only supported the Limpopo Academy of Sport and the Sport Council financially through the departmental procurement and payment processes.

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.

6.1 MASS SPORT & RECREATION PARTICIPATION PROGRAMME

| | |
|--------------------------------------|---|
| Department who transferred the grant | Sport and recreation South Africa |
| Purpose of the grant | To facilitate mass participation within communities and |

| | |
|--|---|
| | schools through selected activities ,empowerment of communities and schools in partnership with relevant stakeholders |
| Expected outputs of the grant | To ensure implementation of school and community mass participation programmes in the province |
| Actual outputs achieved | |
| Amount per amended DORA | R59,446 million |
| Amount received (R'000) | R59,446 million |
| Reasons if amount as per DORA was not received | None |
| Amount spent by the department (R'000) | R58,848 |
| Reasons for the funds unspent by the entity | Events which were scheduled and held towards the last day of the financial year |
| Monitoring mechanism by the receiving department | |

6.6.2 COMMUNITY LIBRARY SERVICES GRANT

| | |
|--|---|
| Department who transferred the grant | National Arts and Culture |
| Purpose of the grant | To transform urban and rural community library infrastructure, facilities and service (primarily targeting previously disadvantages communities) through a recapitalized programme in support of local and national in support of local and national government |
| Expected outputs of the grant | Provide ,sustain and continue to improve the condition of infrastructure to ensure access to information |
| Actual outputs achieved | |
| Amount per amended DORA | R95,024million |
| Amount received (R'000) | R95,024million |
| Reasons if amount as per DORA was not received | None |
| Amount spent by the department (R'000) | R57,585 million |
| Reasons for the funds unspent by the entity | Late appointment of contractors for the building of three new planned libraries for 2014/15 financial year. The two libraries planned for 2013/14 could not be completed due to challenges between the implementing agent and the contractors |
| Monitoring mechanism by the receiving department | |

6.7. Donor Funds

The Department has not received donor funding

6.8. Capital investment, maintenance and asset management plan

| | | 2014/15 | | | 2014/14 | |
|--|---------------------|--------------------|--------------------------|---------------------|--------------------|--------------------------|
| Infrastructure projects | 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 |
| New and replacement assets | 24,763 | 13,137 | 11,626 | 21,711 | 8,965 | 12,746 |
| Existing infrastructure assets | | | | | | |
| - Upgrades and additions | | | | | | |
| - - Rehabilitation, renovations and refurbishments | 2,400 | 1,801 | 599 | 1,706 | 1,698 | 8 |
| - - Maintenance and repairs | 7,444 | 1,126 | 6,318 | 2,568 | 2,526 | 42 |
| Infrastructure transfer | | | | | | |
| - Current | | | | | | |
| - Capital | | | | | | |
| Total | 34,607 | 16,064 | 18,543 | 25,985 | 13,189 | 12,796 |

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 PFMA developed a 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.

Risk Assessment was conducted in the financial year under review and the Top Ten risks were prioritised. 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 critical risks mentioned in the Top Ten Risk and its mitigating factors are hereby tabled below:

| Risks | Mitigating Measures | Progress made |
|---|---|---|
| Ineffective implementation of the ICT governance policy framework | Reprioritisation of programmes or deliverables for implementation this FY. Review and implementation of the organisational structure | GICTPF phase 1 deliverables in progress and implemented. The Department is in the process of reviewing the structure. Currently on the consultation stage with different stakeholders. |
| Poor integration of programmes | Business re-engineering. Standard operating | The department has established the committee for BPR [Includes the review of all SOP's and Internal Control |

| | | |
|---|--|---|
| | procedure | Measures]. The committee has commenced with the review of the Standard Operating Procedures for the Units in the Department. |
| Inadequate control on asset management | Review of internal control processes Capacitate district in terms of asset management structures | The Department has implemented the SCM Internal Control which includes the Asset management Turn-around strategy in order to tighten to safeguard against unauthorized asset as well as addressing the library books. The Department was provided with assistance by the Provincial Treasury to barcode and update the library fixed asset register at all districts. All library materials were barcoded and recorded. Exceptions are being investigated. Audit findings were updated on the Fixed Asset Register. BAUD was installed for usage by asset management practitioners and the 2 nd cycle asset verification commenced. |
| Ineffective hub systems | Resuscitate the remaining 18 hubs and intensify the monitoring thereof | 62 hubs were supported and monitored during the quarter. |
| Poor record management | Review and implementation of the Record Management Procedure Manual Building capacity of Record Management Unit | The implementation of the reviewed and approved the Record Management procedure manual is in progress and there is improvement in the management of records. |
| Ineffective implementation of disaster recovery plan | Provision of infrastructure by Office of the Premier Reprioritisation of programmes for ICT plans | Disaster Recovery equipment and software purchased and configured. The department is finalising the logistics to move the equipment to the DR Site. |
| Poor communication system across the department [Ineffective implementation of the communication strategy] | Develop and implementation of standard operating procedures [SOP] in line with the communication strategy. | The SOP has been developed and implemented in line with the Communication strategy and communicated to all employees. |

| | | |
|---|---|--|
| | <p>Resuscitate event</p> <p>management committee</p> <p>Education and awareness</p> | <p>The event management committee has been resuscitated and fully functional.</p> <p>The communication strategy has been reviewed and approved for implementation. The review of the Standard Operating Procedures has commenced and aligned to the approved communication strategy.</p> |
| Over/under spending on budget | Alignment of the budget spending with the projections and performance | The Department is trying to align the spending in line with projections and performance as well as cash flow projections for Community Library Services Conditional Grants. |
| Ineffective implementation of SCM processes | <p>Development and implementation of SCM procedure manual and policy</p> <p>Review of the organisational structure and reprioritisation of critical posts</p> | SCM procedure manual available for implementation. The Department is in the final process of reviewing the Manual. The Department is currently using the Transversal SCM policy. The Department is in the process of reviewing the structure. Currently on the consultation stage with different stakeholders. |
| Under spending of the library conditional grant | <p>Capacity building and system development by Provincial Treasury</p> <p>Strengthen Intergovernmental relations with the Department of Public Works</p> <p>Transfer of projects to IDT</p> | <p>The Department is in the process of capacitating the Library services by appointing the Senior Manager, and other employees for Infrastructure. The Provincial IDT offices were capacitated and fully functional with the Department's infrastructure projects. The Department has revived the Intergovernmental Infrastructure Committee and National Department of Arts and Culture is represented.</p> <p>IDT has taken over infrastructure projects from DPW.</p> |

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 fraud prevention campaigns to encourage officials to report fraud and corruption cases, through programmes like, the National Anti-Corruption Hotline, Premier's Hotline, etc. The Department is in the process of finalising the fraud and corruption cases that were reported to ensure that appropriate action is taken against the employees concerned. The Anti-Corruption Strategy,

Protected Disclosure Policy and the Fraud Prevention Plan 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. Financial disclosure was declared by members of the SMS, as per the requirement of the public service prescripts. The Department is in the processes of taking disciplinary actions against officials in contravention of the RWOPS policy, the department is in the process of construe disciplinary actions against the affected officials.

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. The code of conduct forms part of the induction package to ensure that new employees comply with the code of conduct.

2.5.6 OHS, Health and Safety Matters

The Department has OHS Representatives at Head office and District offices appointed by the Accounting Officer. There are eight (8) OHS Representatives at Head office, two (2) Reps for each institutional office and one (1) in each District office. The main responsibilities of the OHS Representatives are to conduct monthly workplace OHS inspections in their respective offices to identify hazards and the causes thereof.

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:

- Interim Financial Reporting
- DORA MSPP
- DORA Libraries
- MPAT
- Project Management
- District Management and administration
- Accounting for library material

- Arts and Culture management
- Event management
- Supply Chain Management
- Expenditure management
- Governance structures
- Assets management

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

2.5.7 Audit Committee

The Department utilises the transversal Audit Committee appointed by the Provincial Treasury.



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 organizational objectives

- Review and revise organizational 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 employees
- 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

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 | 98 631 | 54 413 | 0 | 0 | 55.2 | 138 |
| Cultural affairs | 28 031 | 22 068 | 0 | 0 | 79.3 | 56 |
| Library & archives services | 58 061 | 22 854 | 0 | 0 | 39.4 | 58 |
| Sport & recreation | 74 088 | 16 439 | 0 | 0 | 22.2 | 42 |
| Z=Total as on Financial Systems (BAS) | 258 811 | 115 774 | 0 | 0 | 45 | 294 |

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) | 965 | 0.8 | 8 | 120 625 |
| Skilled (level 3-5) | 11 361 | 9.5 | 80 | 142 013 |
| Highly skilled production (levels 6-8) | 30 725 | 25.6 | 112 | 274 330 |
| Highly skilled supervision (levels 9-12) | 43 408 | 36.2 | 82 | 529 366 |
| Senior and Top management (levels 13-16) | 15 959 | 13.3 | 16 | 997 438 |
| Contract (Levels 1-2) | 158 | 0.1 | 2 | 79 000 |
| Contract (Levels 3-5) | 5 599 | 4.7 | 58 | 96 534 |
| Contract (Levels 6-8) | 5 318 | 4.4 | 30 | 177 267 |
| Contract (Levels 9-12) | 1 774 | 1.5 | 7 | 253 429 |
| Contract (Levels 13-16) | 555 | 0.5 | 1 | 555 000 |
| Periodical Remuneration | 0 | 0 | 0 | 0 |
| Abnormal Appointment | 0 | 0 | 0 | 0 |
| Total | 115822 | 96.6 | 396 | 292480 |

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 |
| Programme 1: Administration | 42452 | 75.4 | 328 | 0.6 | 1660 | 3 | 2309 | 4.1 |
| Programme 2: Cultural Affairs | 16185 | 73.6 | 53 | 0.2 | 728 | 3.3 | 906 | 4.1 |
| Programme 3: Library and information services | 19177 | 82 | 0 | 0 | 518 | 2.2 | 900 | 3.8 |
| Programme 4: Sport and Recreation | 12476 | 68.3 | 12 | 0.1 | 494 | 2.7 | 579 | 3.2 |
| Sport, Art and Culture | 1173 | 66.8 | 0 | 0 | 227 | 12.9 | 30 | 1.7 |
| TOTAL | 91463 | 76.3 | 393 | 0.3 | 3400 | 2.8 | 4694 | 3.9 |

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

| Salary Bands | Salaries | | Overtime | | Home Owners Allowance | | Medical Aid | |
|--|----------------|------------------------------------|----------------|------------------------------------|-----------------------|-------------------------------|----------------|---------------------------------------|
| | Amount (R'000) | Salaries as a % of personnel costs | Amount (R'000) | Overtime as a % of personnel costs | Amount (R'000) | HOA as a % of personnel costs | Amount (R'000) | Medical aid as a % of personnel costs |
| Skilled (level 1-2) | 590 | 61.1 | 0 | 0 | 76 | 7.9 | 149 | 15.4 |
| Skilled (level 3-5) | 7295 | 64.2 | 8 | 0.1 | 847 | 7.5 | 1164 | 10.2 |
| Highly skilled production (levels 6-8) | 21953 | 68.9 | 251 | 0.8 | 1095 | 3.4 | 2029 | 6.4 |
| Highly skilled supervision (levels 9-12) | 34181 | 75 | 133 | 0.3 | 750 | 1.6 | 1130 | 2.5 |
| Senior management (level 13-16) | 12978 | 78.5 | 0 | 0 | 631 | 3.8 | 223 | 1.3 |
| Contract (Levels 1-2) | 158 | 100 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contract (Levels 3-5) | 5596 | 99.8 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contract (Levels 6-8) | 5317 | 99.9 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contract (Levels 9-12) | 1709 | 89 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contract (Levels 13-16) | 514 | 88.2 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 90291 | 75.3 | 392 | 0.3 | 3399 | 2.8 | 4695 | 3.9 |

3.2. Employment and Vacancies

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 | 173 | 143 | 17.3 | 3 |
| Programme 2: cultural affairs, Permanent | 81 | 65 | 19.8 | 0 |

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| | | | | |
|--|------------|------------|-------------|-----------|
| Programme 3: library and information services, Permanent | 74 | 55 | 25.7 | 61 |
| Programme 4: sport and recreation, Permanent | 45 | 34 | 24.4 | 34 |
| TOTAL | 373 | 297 | 20.4 | 98 |

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) | 21 | 8 | 61.9 | 0 |
| Skilled(3-5) | 93 | 79 | 15.1 | 0 |
| Highly skilled production (6-8) | 136 | 112 | 17.6 | 0 |
| Highly skilled supervision (9-12) | 104 | 82 | 21.2 | 0 |
| Senior management (13-16) | 19 | 16 | 15.8 | 0 |
| Contract (Levels 1-2), Permanent | 0 | 0 | 0 | 2 |
| Contract (Levels 3-5), Permanent | 0 | 0 | 0 | 58 |
| Contract (Levels 6-8), Permanent | 0 | 0 | 0 | 30 |
| Contract (Levels 9-12), Permanent | 0 | 0 | 0 | 7 |
| Contract (Levels 13-16), Permanent | 0 | 0 | 0 | 1 |
| Total | 373 | 297 | 20.4 | 98 |

Table 3.2.3 Employment and vacancies by critical occupations

| Critical occupation | Number of posts on approved establishment | Number of posts filled | Vacancy Rate | Number of employees additional to the establishment |
|--|---|------------------------|--------------|---|
| Administrative related, Permanent | 77 | 69 | 10 | 0 |
| Archivists curators and related professionals, Permanent | 11 | 6 | 45 | 0 |
| Auxiliary and related workers, Permanent | 1 | 1 | 0 | 0 |
| Bus and heavy vehicle drivers, Permanent | 1 | 1 | 0 | 0 |
| Cleaners in offices workshops hospitals etc., Permanent | 33 | 27 | 18 | 0 |
| Client inform clerks(switchboard receipt inform clerks), Permanent | 2 | 2 | 0 | 0 |
| Communication and information related, Permanent | 4 | 3 | 25 | 0 |
| Farm hands and labourers, Permanent | 21 | 20 | 5 | 0 |
| Finance and economics related, Permanent | 7 | 7 | 0 | 0 |
| Financial and related professionals, Permanent | 20 | 14 | 30 | 0 |
| Financial clerks and credit controllers, Permanent | 26 | 13 | 50 | 2 |
| 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 | 9 | 6 | 33 | 0 |

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| | | | | |
|---|------------|------------|-------------|-----------|
| developm & relate prof, Permanent | | | | |
| Human resources clerks, Permanent | 33 | 27 | 18 | 6 |
| Human resources related, Permanent | 4 | 3 | 25 | 0 |
| Identification experts, Permanent | 1 | 1 | 0 | 0 |
| Language practitioners interpreters & other comun, Permanent | 8 | 8 | 0 | 0 |
| Librarians and related professionals, Permanent | 6 | 5 | 17 | 0 |
| Library mail and related clerks, Permanent | 30 | 14 | 53 | 56 |
| Light vehicle drivers, Permanent | 3 | 1 | 67 | 0 |
| Logistical support personnel, Permanent | 2 | 2 | 0 | 0 |
| Messengers porters and deliverers, Permanent | 8 | 8 | 0 | 0 |
| Other administrative & related clerks and organisers, Permanent | 17 | 15 | 12 | 32 |
| Other administrative policy and related officers, Permanent | 5 | 4 | 20 | 0 |
| Other occupations, Permanent | 3 | 2 | 33 | 1 |
| Risk management and security services, Permanent | 5 | 5 | 0 | 0 |
| Secretaries & other keyboard operating clerks, Permanent | 15 | 15 | 0 | 0 |
| Senior managers, Permanent | 17 | 14 | 18 | 1 |
| TOTAL | 373 | 297 | 20.4 | 98 |

3.3. Job Evaluation

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) | 21 | 10 | 48 | 0 | 0 | 0 | 0 |
| Contract (Levels 1-2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contract (Levels 3-5) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contract (Levels 6-8) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contract (Levels 9-12) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Skilled (Levels 3-5) | 93 | 45 | 48 | 44 | 47 | 0 | 0 |
| Highly skilled production (Levels 6-8) | 136 | 51 | 38 | 0 | 0 | 0 | 0 |
| Highly skilled supervision (Levels 9-12) | 104 | 82 | 79 | 0 | 0 | 0 | 0 |
| Senior Management Service Band A | 13 | 13 | 100 | 0 | 0 | 0 | 0 |
| Senior Management Service Band B | 4 | 4 | 100 | 0 | 0 | 0 | 0 |
| Senior Management Service Band C | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| Senior Management Service Band D | 1 | 1 | 0 | 0 | 0 | 0 | 0 |
| Total | 373 | 207 | 55 | 44 | 12 | 0 | 0 |

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

| Beneficiary | African | Asian | Coloured | White | Total |
|-----------------------------|---------|-------|----------|-------|-------|
| Female | 0 | 0 | 0 | 0 | 0 |
| Male | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 |
| Employees with a disability | | | | | 0 |

Table 3.3.3 Advertising and filling of SMS posts for the period 1 March 2014 and 31 April 2015

| SMS Level | Advertising | Filling of Posts | |
|---|---|---|--|
| | Number of vacancies per level advertised in 6 months of becoming vacant | Number of vacancies per level filled in 6 months of becoming vacant | Number of vacancies per level not filled in 6 months but filled in 12 months |
| Director-General/ Head of Department | 0 | 0 | 0 |
| Salary Level 16 | 0 | 0 | 0 |
| Salary Level 15 | 0 | 0 | 0 |
| Salary Level 14 | 1 | 0 | 0 |
| Salary Level 13 | 0 | 3 | 0 |
| Total | 1 | 3 | 0 |

*Table 3.3.4 Reason for vacancies not filled within twelve months
6 months and filled within 12 months after becoming vacant for the period 1 April 2014 and 31
March 2015*

| Reasons for vacancies not advertised within twelve months |
|---|
| N/A |

| Reasons for vacancies not filled within twelve months |
|---|
| N/A |

*Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts
within 12 months for the period 1 April 2014 and 31 March 2015*

| Reasons for vacancies not advertised within twelve months |
|---|
| None |

| Reasons for vacancies not filled within twelve months |
|---|
| None |

3.4. Employment Changes

Table 3.4.1 Annual turnover rates by salary band

| Salary Band | Number of employees at beginning of period-April 2015 | Appointments and transfers into the department | Terminations and transfers out of the department | Turnover rate |
|--|---|--|--|---------------|
| Lower skilled (Levels 1-2) | 9 | 0 | 0 | 0 |
| Skilled (Levels3-5) | 80 | 0 | 1 | 1 |
| Highly skilled production (Levels 6-8) | 116 | 0 | 3 | 3 |
| Highly skilled supervision (Levels 9-12) | 89 | 1 | 4 | 4 |
| Senior Management Service Bands A | 13 | 0 | 1 | 8 |
| Senior Management Service Bands B | 3 | 1 | 1 | 33 |

| | | | | |
|-----------------------------------|------------|-----------|-----------|----------|
| Senior Management Service Bands C | 1 | 0 | 0 | 0 |
| Senior Management Service Bands D | 1 | 0 | 0 | 0 |
| Contract (Levels 1-2), Permanent | 2 | 1 | 1 | 50 |
| Contract (Levels 3-5), Permanent | 33 | 18 | 5 | 15 |
| Contract (Levels 6-8), Permanent | 21 | 17 | 8 | 38 |
| Contract (Levels 9-12), Permanent | 1 | 7 | 1 | 100 |
| Total | 369 | 45 | 25 | 7 |

Table 3.4.2 Annual turnover rates by critical occupation

| Critical Occupation | Number of employees at beginning of period-April 2015 | Appointments and transfers into the department | Terminations and transfers out of the department | Turnover rate |
|---|---|--|--|---------------|
| Administrative related, Permanent | 66 | 3 | 3 | 4.5 |
| 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 | 30 | 0 | 1 | 3.3 |
| Client inform clerks(switchboard reception clerks), Permanent | 2 | 0 | 0 | 0 |
| Communication and information related, Permanent | 3 | 0 | 0 | 0 |
| Farm hands and labourers, Permanent | 20 | 0 | 0 | 0 |
| Finance and economics related, Permanent | 7 | 0 | 0 | 0 |
| Financial and related professionals, Permanent | 14 | 1 | 0 | 0 |

| | | | | |
|---|----|----|----|------|
| Financial clerks and credit controllers, Permanent | 20 | 2 | 0 | 0 |
| Forestry labourers, Permanent | 2 | 0 | 0 | 0 |
| Head of department/chief executive officer, Permanent | 1 | 0 | 0 | 0 |
| Health sciences related, Permanent | 1 | 0 | 0 | 0 |
| Human resources & organisat developm & relate prof, Permanent | 7 | 0 | 2 | 28.6 |
| Human resources clerks, Permanent | 36 | 1 | 2 | 5.6 |
| Human resources related, Permanent | 3 | 0 | 0 | 0 |
| Identification experts, Permanent | 1 | 0 | 0 | 0 |
| Language practitioners interpreters & other comun, Permanent | 6 | 0 | 0 | 0 |
| Librarians and related professionals, Permanent | 5 | 0 | 1 | 20 |
| Library mail and related clerks, Permanent | 68 | 19 | 14 | 20.6 |
| Light vehicle drivers, Permanent | 1 | 0 | 0 | 0 |
| Logistical support personnel, Permanent | 1 | 0 | 0 | 0 |
| Messengers porters and deliverers, Permanent | 7 | 0 | 0 | 0 |
| Other administrat & related clerks and organisers, Permanent | 15 | 19 | 0 | 0 |
| Other administrative policy and related officers, Permanent | 4 | 0 | 0 | 0 |
| Other occupations, Permanent | 4 | 0 | 0 | 0 |
| Public order policing, Permanent | 1 | 0 | 0 | 0 |
| Risk management and security services, Permanent | 5 | 0 | 0 | 0 |

| | | | | |
|--|------------|-----------|-----------|------------|
| Secretaries & other keyboard operating clerks, Permanent | 18 | 0 | 0 | 0 |
| Senior managers, Permanent | 13 | 0 | 2 | 15.4 |
| TOTAL | 369 | 45 | 25 | 6.8 |

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, Permanent | 2 | 8 |
| Resignation, Permanent | 6 | 24 |
| Expiry of contract, Permanent | 14 | 56 |
| Transfers, Permanent | 1 | 4 |
| Retirement, Permanent | 2 | 8 |
| TOTAL | 25 | 100 |
| Total number of employees who left as a % of total employment | | 6.8 % |

Table 3.4.4 Promotions by critical occupation

| Occupation | Employees 1 April 2015 | 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 | 66 | 0 | 0 | 47 | 71.2 |
| Archivists curators and related professionals | 6 | 0 | 0 | 0 | 0 |
| Auxiliary and related workers | 1 | 0 | 0 | 1 | 100 |
| Bus and heavy vehicle drivers | 1 | 0 | 0 | 0 | 0 |
| Cleaners in offices workshops hospitals etc. | 30 | 0 | 0 | 17 | 56.7 |
| Client inform clerks(switchb recept | 2 | 0 | 0 | 1 | 50 |

| | | | | | |
|--|----|---|---|----|------|
| inform clerks) | | | | | |
| Communication and information related | 3 | 0 | 0 | 0 | 0 |
| Farm hands and labourers | 20 | 0 | 0 | 18 | 90 |
| Finance and economics related | 7 | 0 | 0 | 7 | 100 |
| Financial and related professionals | 14 | 0 | 0 | 10 | 71.4 |
| Financial clerks and credit controllers | 20 | 0 | 0 | 11 | 55 |
| Forestry labourers | 2 | 0 | 0 | 1 | 50 |
| Head of department/chief executive officer | 1 | 0 | 0 | 0 | 0 |
| Health sciences related | 1 | 0 | 0 | 0 | 0 |
| Human resources & organisational development & relate prof | 7 | 0 | 0 | 6 | 85.7 |
| Human resources clerks | 36 | 0 | 0 | 20 | 55.6 |
| Human resources related | 3 | 0 | 0 | 2 | 66.7 |
| Identification experts | 1 | 0 | 0 | 1 | 100 |
| Language practitioners interpreters & other commun | 6 | 0 | 0 | 4 | 66.7 |
| Librarians and related professionals | 5 | 0 | 0 | 1 | 20 |
| Library mail and related clerks | 68 | 0 | 0 | 6 | 8.8 |
| Light vehicle drivers | 1 | 0 | 0 | 1 | 100 |
| Logistical support personnel | 1 | 0 | 0 | 0 | 0 |

| | | | | | |
|---|------------|----------|------------|------------|-------------|
| Messengers porters and deliverers | 7 | 0 | 0 | 4 | 57.1 |
| Other administrat & related clerks and organisers | 15 | 0 | 0 | 3 | 20 |
| Other administrative policy and related officers | 4 | 0 | 0 | 2 | 50 |
| Other occupations | 4 | 1 | 25 | 2 | 50 |
| Public order policing | 1 | 0 | 0 | 2 | 200 |
| Risk management and security services | 5 | 0 | 0 | 3 | 60 |
| Secretaries & other keyboard operating clerks | 18 | 0 | 0 | 8 | 44.4 |
| Senior managers | 13 | 0 | 0 | 7 | 53.8 |
| TOTAL | 369 | 1 | 0.3 | 185 | 50.1 |

Table 3.4.5 Promotions by salary band

| Salary Band | Employees 1 April 2013 | Promotions to another salary level | Salary bands promotions as a % of employees by salary level | Progressions to another notch within a salary level | Notch progression as a % of employees by salary bands |
|---|---------------------------|--|---|--|--|
| Lower skilled (Levels 1-2), Permanent | 9 | 0 | 0 | 4 | 44.4 |
| Skilled (Levels 3-5), Permanent | 80 | 0 | 0 | 56 | 70 |
| Highly skilled production (Levels 6-8), Permanent | 116 | 0 | 0 | 50 | 43.1 |
| Highly skilled supervision (Levels 9-12), Permanent | 89 | 0 | 0 | 66 | 74.2 |
| Senior management | 18 | 1 | 5.6 | 9 | 50 |

| | | | | | |
|--------------------------------------|------------|----------|------------|------------|-------------|
| (Levels 13-16), Permanent | | | | | |
| Contract (Levels 1-2), Permanent | 2 | 0 | 0 | 0 | 0 |
| Contract (Levels 3-5), Permanent | 33 | 0 | 0 | 0 | 0 |
| Contract (Levels 6-8), Permanent | 21 | 0 | 0 | 0 | 0 |
| Contract (Levels 9-12), Permanent | 1 | 0 | 0 | 0 | 0 |
| TOTAL | 369 | 1 | 0.3 | 185 | 50.1 |

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 2015

| Occupational category | Male | | | | Female | | | | Total |
|--|------------|----------|----------|----------|------------|----------|----------|----------|------------|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| Legislators, senior officials and managers | 9 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 16 |
| Professionals | 21 | 0 | 0 | 0 | 28 | 1 | 1 | 2 | 53 |
| Technicians and associate professionals | 43 | 0 | 0 | 1 | 33 | 0 | 1 | 2 | 80 |
| Clerks | 85 | 0 | 0 | 0 | 93 | 1 | 0 | 2 | 181 |
| Service and sales workers | 1 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 5 |
| Plant and machine operators and assemblers | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| Elementary occupations | 35 | 0 | 0 | 0 | 23 | 0 | 0 | 0 | 58 |
| Other, Permanent | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 |
| Total | 196 | 0 | 0 | 1 | 189 | 2 | 2 | 6 | 396 |
| Employees with disabilities | 6 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 8 |

Table 3.5.2 Total number of employees (including employees with disabilities) in each of the following occupational bands on 31 March 2015

| Occupational Band | Male | | | | Female | | | | Total |
|---|------------|----------|----------|----------|------------|----------|----------|----------|------------|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| Top Management(L15-L16) | 0 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 2 |
| Senior Management(L13-L14) | 8 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 14 |
| Professionally qualified and experienced specialists and mid-management | 43 | 0 | 0 | 1 | 36 | 0 | 2 | 0 | 82 |
| Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents | 47 | 0 | 0 | 0 | 58 | 1 | 0 | 6 | 112 |
| Semi-skilled and discretionary decision making, Permanent | 50 | 0 | 0 | 0 | 28 | 1 | 0 | 0 | 79 |
| Unskilled and defined decision making, Permanent | 2 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 9 |
| Contract (Senior Management), Permanent | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Contract (Professionally qualified), Permanent | 2 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 7 |
| Contract (Skilled technical), Permanent | 12 | 0 | 0 | 0 | 18 | 0 | 0 | 0 | 30 |
| Contract (Semi-skilled), Permanent | 30 | 0 | 0 | 0 | 28 | 0 | 0 | 0 | 58 |
| Contract (Unskilled), Permanent | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 2 |
| Total | 196 | 0 | 0 | 1 | 189 | 2 | 2 | 6 | 396 |

Table 3.5.3 Recruitment

| Occupational Band | Male | | | | Female | | | | Total |
|--|-----------|----------|----------|----------|-----------|----------|----------|----------|-----------|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| Senior Management, Permanent | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 |
| Professionally qualified and experienced specialists and mid-management, Permanent | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Contract (Professionally qualified), Permanent | 3 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 7 |
| Contract (Skilled technical), Permanent | 9 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 17 |
| Contract (Semi-skilled), Permanent | 10 | 0 | 0 | 0 | 8 | 0 | 0 | 0 | 18 |
| Contract (Unskilled), Permanent | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Total | 24 | 0 | 0 | 0 | 21 | 0 | 0 | 0 | 45 |
| Employees with disabilities | 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 | |
| Top Management, Permanent | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 |
| Senior Management, Permanent | 4 | 0 | 0 | 0 | 5 | 0 | 0 | 0 | 9 |
| Professionally qualified and experienced specialists and mid-management, Permanent | 35 | 0 | 0 | 0 | 30 | 0 | 1 | 0 | 66 |
| Skilled technical and academically qualified workers, junior management, supervisors, foremen, Permanent | 17 | 0 | 0 | 0 | 32 | 0 | 0 | 1 | 50 |
| Semi-skilled and | 34 | 0 | 0 | 0 | 22 | 0 | 0 | 0 | 56 |

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| Occupational Band | Male | | | | Female | | | | Total |
|--|-----------|----------|----------|----------|-----------|----------|----------|----------|------------|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| discretionary decision making, Permanent | | | | | | | | | |
| Unskilled and defined decision making, Permanent | 0 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 4 |
| TOTAL | 90 | 0 | 0 | 0 | 94 | 0 | 1 | 1 | 186 |
| Employees with disabilities | 4 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 6 |

Table 3.5.5 Terminations

| Occupational Band | Male | | | | Female | | | | Total |
|---|----------|----------|----------|----------|-----------|----------|----------|----------|-----------|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| Senior Management | 0 | 0 | 1 | 0 | 1 | 0 | 0 | 0 | 2 |
| Professionally qualified and experienced specialists and mid-management | 2 | 0 | 0 | 0 | 2 | 0 | 0 | 0 | 4 |
| Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 3 |
| Semi-skilled and discretionary decision making | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 |
| Unskilled and defined decision making | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Contract (Skilled technical), Permanent | 1 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 8 |
| Contract (Semi-skilled), Permanent | 1 | 0 | 0 | 0 | 4 | 0 | 0 | 0 | 5 |
| Contract (Unskilled), Permanent | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| Total | 7 | 0 | 1 | 0 | 16 | 0 | 0 | 1 | 25 |
| Employees with Disabilities | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 2 |

Table 3.5.6 Disciplinary action

| Disciplinary action | Male | | | | Female | | | | Total |
|---------------------|---------|----------|--------|-------|---------|----------|--------|-------|-------|
| | African | Coloured | Indian | White | African | Coloured | Indian | White | |
| | 7 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 8 |

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 | 2 | 0 | 0 | 0 | 2 |
| Professionals | 11 | 0 | 0 | 0 | 10 | 0 | 0 | 0 | 21 |
| Technicians and associate professionals | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 0 | 6 |
| Clerks | 1 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 2 |
| Service and sales workers | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 | 1 |
| Skilled agriculture and fishery workers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Craft and related trades workers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Plant and machine operators and assemblers | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Elementary occupations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 12 | 0 | 0 | 0 | 19 | 1 | 0 | 0 | 32 |
| Employees with disabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

3.6. Performance Rewards

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 |
| | | | | | |

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| | | | | | |
|------------------------------------|------------|------------|-------------|--------------|--------------|
| African, Male | 46 | 187 | 24.6 | 347 | 7 533 |
| Asian, Male | 62 | 190 | 32.6 | 374 | 6 033 |
| Coloured Male | 0 | 2 | 0 | 0 | 0 |
| White Male | 1 | 2 | 50 | 9 | 8 760 |
| African Female | 47 | 191 | 24.6 | 355 | 7 559 |
| Asian Female | 62 | 190 | 32.6 | 374 | 6 033 |
| Coloured Female | 2 | 6 | 33.3 | 18 | 8 764 |
| White Female | 0 | 1 | 0 | 0 | 0 |
| Employees with a disability | 3 | 8 | 37.5 | 22 | 7 449 |
| Total | 223 | 777 | 28.8 | 1 499 | 6 747 |



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

| Salary Band | Beneficiary Profile | | | Cost | | Total cost as a % of the total personnel expenditure |
|---|-------------------------|---------------------|--------------------------------|--------------------|---------------------------|--|
| | Number of beneficiaries | Number of employees | % of total within salary bands | Total Cost (R'000) | Average cost per employee | |
| Lower Skilled (Levels 1-2) | 7 | 8 | 87.5 | 24 | 3 429 | 7 |
| Skilled (level 3-5) | 64 | 80 | 80 | 279 | 4 359 | 64 |
| Highly skilled production (level 6-8) | 28 | 112 | 25 | 282 | 10 071 | 28 |
| Highly skilled supervision (level 9-12) | 14 | 82 | 17.1 | 140 | 10 000 | 14 |
| Contract (Levels 1-2) | 0 | 2 | 0 | 0 | 0 | 0 |
| Contract (Levels 3-5) | 0 | 58 | 0 | 0 | 0 | 0 |
| Contract (Levels 6-8) | 0 | 30 | 0 | 0 | 0 | 0 |
| Contract (Levels 9-12) | 0 | 7 | 0 | 0 | 0 | 0 |
| Total | 113 | 379 | 29.8 | 725 | 6416 | 113 |



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 | 18 | 73 | 24.7 | 165 | 9 167 |
| Archivists curators and related professionals | 1 | 6 | 16.7 | 12 | 12 000 |
| Auxiliary and related workers | 1 | 1 | 100 | 5 | 5 000 |
| Bus and heavy vehicle drivers | 1 | 1 | 100 | 4 | 4 000 |
| Cleaners in offices workshops hospitals etc. | 28 | 27 | 103.7 | 113 | 4 036 |
| Client inform clerks(switchb receipt inform clerks) | 0 | 2 | 0 | 0 | 0 |
| Communication and information related | 2 | 3 | 66.7 | 18 | 9 000 |
| Farm hands and labourers | 17 | 20 | 85 | 70 | 4 118 |
| Finance and economics related | 0 | 7 | 0 | 0 | 0 |
| Financial and related professionals | 1 | 14 | 7.1 | 11 | 11 000 |
| Financial clerks and credit controllers | 1 | 15 | 6.7 | 4 | 4 000 |
| Forestry labourers | 2 | 2 | 100 | 7 | 3 500 |
| 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 | 1 | 6 | 16.7 | 6 | 6 000 |
| Human resources clerks | 10 | 32 | 31.3 | 50 | 5 000 |
| Human resources related | 0 | 3 | 0 | 0 | 0 |
| Identification experts | 0 | 1 | 0 | 0 | 0 |

| | | | | | |
|--|------------|------------|-------------|------------|-------------|
| Language practitioners interpreters & other commun | 1 | 8 | 12.5 | 20 | 20 000 |
| Librarians and related professionals | 1 | 5 | 20 | 10 | 10 000 |
| Library mail and related clerks | 4 | 69 | 5.8 | 32 | 8 000 |
| Light vehicle drivers | 1 | 1 | 100 | 4 | 4 000 |
| Logistical support personnel | 2 | 2 | 100 | 28 | 14 000 |
| Messengers porters and deliverers | 7 | 8 | 87.5 | 32 | 4 571 |
| Other administrat & related clerks and organisers | 4 | 47 | 8.5 | 42 | 10 500 |
| Other administrative policy and related officers | 3 | 4 | 75 | 35 | 11 667 |
| Other occupations | 1 | 2 | 50 | 10 | 10 000 |
| Rank: Unknown | 0 | 1 | 0 | 0 | 0 |
| Risk management and security services | 1 | 5 | 20 | 9 | 9 000 |
| Secretaries & other keyboard operating clerks | 5 | 15 | 33.3 | 39 | 7 800 |
| Senior managers | 1 | 14 | 7.1 | 44 | 44 000 |
| Total | 114 | 396 | 28.8 | 770 | 6754 |



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

| Salary Band | Beneficiary Profile | | | Cost | | Total cost as a % of the total personnel expenditure |
|--------------|-------------------------|---------------------|--------------------------------|--------------------|---------------------------|--|
| | Number of beneficiaries | Number of employees | % of total within salary bands | Total Cost (R'000) | Average cost per employee | |
| Band A | 1 | 14 | 0,2 | 39 | 39 | 0 |
| Band B | 0 | 3 | 40 | 300 | 44 000 | 1.5 |
| Band C | 0 | 0 | 0 | 0 | 0 | 0 |
| Band D | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 1 | 17 | 6 | 44 | 44000 | 1.5 |

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 2013 | | 31 March 2014 | | Change | |
|--|---------------|------------|---------------|------------|----------|----------|
| | Number | % of total | Number | % of total | Number | % Change |
| Lower skilled | 0 | 0 | 0 | 0 | 0 | 0 |
| Highly skilled production (Lev. 6-8) | | | | | | |
| Highly skilled supervision (Lev. 9-12) | 0 | 0 | 0 | 0 | 0 | 0 |
| Contract (level 9-12) | 0 | 0 | 0 | 0 | 0 | 0 |
| Contract (level 13-16) | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 |

Table 3.7.2 Foreign workers by major occupation

| Major Occupation | 01 April 2014 | | 31 March 2015 | | Change | |
|------------------|---------------|------------|---------------|------------|--------|----------|
| | Number | % of total | Number | % of total | Number | % Change |
| 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 skilled (Levels 1-2) | 29 | 100 | 7 | 2.7 | 4 | 8 |
| Skilled (Levels 3-5) | 540 | 93.9 | 53 | 20.3 | 10 | 182 |
| Highly skilled production (Levels 6-8) | 815 | 90.3 | 94 | 36 | 9 | 563 |
| Highly skilled supervision (Levels 9-12) | 440 | 87.5 | 57 | 21.8 | 8 | 673 |
| Senior management (Levels 13-16) | 66 | 89.4 | 12 | 4.6 | 6 | 212 |
| Contract (Levels 1-2) | 7 | 100 | 1 | 0.4 | 7 | 2 |
| Contract (Levels 3-5) | 130 | 92.3 | 18 | 6.9 | 7 | 40 |
| Contract (Levels 6-8) | 66 | 68.2 | 13 | 5 | 5 | 38 |
| Contract (Levels 9-12) | 37 | 89.2 | 5 | 1.9 | 7 | 37 |
| Contract (Levels 13-16) | 5 | 100 | 1 | 0.4 | 5 | 15 |
| Total | 2135 | 90.2 | 261 | 100 | 8 | 1770 |

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) | 11 | 100 | 1 | 100 | 11 | 3 |
| Highly skilled production (Levels 6-8) | 0 | 0 | 0 | 0 | 0 | 0 |
| Highly skilled supervision (Levels 9-12) | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 11 | 100 | 1 | 100 | 11 | 3 |

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) | 205 | 26 | 8 |
| Skilled Levels 3-5) | 2191 | 27 | 81 |
| Highly skilled production (Levels 6-8) | 2839 | 24 | 118 |
| Highly skilled supervision(Levels 9-12) | 2025 | 23 | 88 |
| Senior management (Levels 13-16) | 365 | 20 | 18 |
| Contract (Levels 1-2) | 46 | 8 | 6 |
| Contract (Levels 3-5) | 526 | 12 | 44 |
| Contract (Levels 6-8) | 394 | 10 | 39 |
| Contract (Levels 9-12) | 36 | 6 | 6 |
| Contract (Levels 13-16) | 8 | 8 | 1 |
| Total | 8635 | 164 | 53 |

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 15 |
|--|----------------------------------|--|---|---|
| Skilled (Levels 3-5) | 11 | 4 | 2.75 | 11 |
| Highly skilled production (Levels 6-8) | 6 | 6 | 1 | 6 |
| Highly skilled supervision (Levels 9-12) | 2 | 2 | 1 | 2 |
| Total | 19 | 12 | 2 | 19 |

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 2014/15 due to non-utilisation of leave for the previous cycle | 0 | 0 | 0 |
| Capped leave payouts on termination of service for 2014/15 | 12 | 5 | 4000 |
| Total | 12 | 5 | 2400 |



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 |
|---|---|
| Sport officials, cultural officers and officials at museums are at risk of contracting HIV/AIDS, STIs and TB and other illnesses due to the nature of their work and the working environment. | <p>Health promotion information made available to staff during sessions and circulated through e-mails.</p> <p>Condoms placed at strategic places within the department and distributed regularly.</p> <p>Health screening services offered to employees.</p> <p>OHS inspection conducted to identify the health hazards that employees might be exposed to in their working environment.</p> |

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 | | Makgaa M (Acting Senior Manager HRM) |
| 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 does have an Employee Health and wellness unit which has two (2) officials a manager and an admin officer dedicated to promote employees' health and wellness. There was no budget allocated for EHW for 2013/14 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 | | Employee Health and wellness unit provides various services such pro-active programmes which includes financial management, health promotion services, crisis intervention, assessment and referral to appropriate agencies, short term counselling, 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 | | Mogodi Paulina- Language services Baloyi Vincent-Sport Development Mathoma Nndwamoto- HRM |

| | | |
|---|---|---|
| | | <p>Moshidi Promise-Library services</p> <p>Maphosho Ophilia-Finance</p> <p>Mahlatji Mbazo-School sport and recreation</p> <p>Phalane Naum-Communication</p> <p>Makgopa Priscilla- Capricorn District</p> <p>Mbedzi M- Vhembe District</p> <p>Mathonsi Phyllis- Mopani District</p> <p>Madigoe Rosina-Sekhukhune District</p> <p>Seleka Refiloe- Waterberg District</p> <p>PSA</p> <p>NEHAWU</p> |
| 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 is in the process of finalising the reviewed EHW policies amongst which is an HIV/AIDS/TB and STI management policy. The policy reflects the issues on non-discrimination on employees on the basis of their HIV/AIDS status. |
| 6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures. | x | 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 can be taken by those discriminated. The policy is in the final stage of review. |
| 7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have you achieved. | x | Sixty nine (69) employees went for HIV Counselling 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 | <p>Number of HIV/AIDS awareness sessions</p> <p>Number of officials who attended the Health promotion session.</p> <p>Number of condoms distributed</p> <p>Number of officials who underwent HCT</p> <p>Number of referred cases of counselling finalized</p> |

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 counseling | | |
| Verbal warning | | |
| Written warning | 2 | 29% |
| Final written warning | 1 | 14% |
| Suspended without pay | 2 | 29% |
| Fine | 0 | 0% |
| Demotion | 0 | 0% |
| Dismissal | 0 | 0% |
| Not guilty | 1 | 14% |
| Case withdrawn | 1 | 14% |
| Total | 7 | |

Table 3.10.3 Types of misconduct addressed at disciplinary hearings

| Type of misconduct (based on annexure A) | Number | % of total |
|---|--------|------------|
| -Gross negligence | 3 | 37,5% |
| -Absenteeism | 0 | |
| Misappropriation of State funds | 0 | |
| Mismanagement of LIHRA funds | 1 | 12,5% |
| Contravened Annexure A of SMS handbook & section 3 a (1) (b) & b of PFMA | 1 | 12,5% |
| Contravened procurement procedures | 3 | 37,5% |
| Misplacement of documents as such prejudiced the administration, discipline and efficiency of the Department. | 0 | |
| Gross dishonesty & fraud | 0 | |
| Total | 8 | |

Table 3.10.4 Grievances lodged

| | Number | % of Total |
|--------------------------------------|----------|------------|
| Number of grievances resolved | 1 | 25% |
| Number of grievances not resolved | 3 | 75% |
| Total number of grievances lodged | 4 | 100% |

Table 3.10.5 Disputes lodged

| | Number | % of Total |
|----------------------------------|----------|-------------|
| Number of disputes upheld | 4 | 100% |
| Number of disputes dismissed | 0 | 0% |
| Total number of disputes lodged | 4 | 100% |

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



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 Category | Gender | Number of employees as at 1 April 2014 | Training needs identified at start of the reporting period | | | |
|--|--------|--|--|---|-------------------------|------------|
| | | | Learnerships | Skills Programmes & other short courses | Other forms of training | Total |
| Legislators, senior officials and managers | Female | 8 | 0 | 30 | 0 | 30 |
| | Male | 8 | 0 | 20 | 0 | 20 |
| Professionals | Female | 31 | 0 | 20 | 0 | 20 |
| | Male | 21 | 0 | 12 | 0 | 12 |
| Technicians and associate professionals | Female | 33 | 0 | 18 | 0 | 18 |
| | Male | 38 | 0 | 10 | 0 | 10 |
| Clerks | Female | 93 | 0 | 10 | 0 | 10 |
| | Male | 67 | 0 | 6 | 0 | 6 |
| Service and sales workers | Female | 4 | 0 | 0 | 0 | 0 |
| | Male | 2 | 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 | 2 | 0 | 1 | 0 | 1 |
| Elementary occupations | Female | 26 | 0 | 7 | 0 | 7 |
| | Male | 36 | 0 | 3 | 0 | 3 |
| Sub Total | Female | 195 | 0 | 85 | 0 | 85 |
| | Male | 174 | 0 | 52 | 0 | 52 |
| Total | | 369 | 0 | 137 | 0 | 137 |

Table 3.11.2 Training provided for the period

| Occupational Category | Gender | Number of employees as at 1 April 2014 | Training provided within the reporting period | | | |
|--|--------|--|---|---|-------------------------|------------|
| | | | Learnerships | Skills Programmes & other short courses | Other forms of training | Total |
| Legislators, senior officials and managers | Female | 8 | 0 | 30 | 0 | 30 |
| | Male | 8 | 0 | 19 | 0 | 19 |
| Professionals | Female | 31 | 0 | 28 | 0 | 28 |
| | Male | 21 | 0 | 18 | 0 | 18 |
| Technicians and associate professionals | Female | 33 | 0 | 16 | 0 | 16 |
| | Male | 38 | 0 | 10 | 0 | 10 |
| Clerks | Female | 93 | 0 | 13 | 0 | 13 |
| | Male | 67 | 0 | 8 | 0 | 8 |
| Service and sales workers | Female | 4 | 0 | 0 | 0 | 0 |
| | Male | 2 | 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 | 2 | 0 | 1 | 0 | 7 |
| Elementary occupations | Female | 26 | 0 | 7 | 0 | 7 |
| | Male | 36 | 0 | 2 | 0 | 2 |
| Sub Total | Female | 195 | 0 | 94 | 0 | 94 |
| | Male | 174 | 0 | 58 | 0 | 58 |
| Total | | 369 | 0 | 152 | 0 | 152 |

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 | 01 | 100 |
| Temporary Total Disablement | 0 | 0 |
| Permanent Disablement | 0 | 0 |
| Fatal | 0 | 0 |
| Total | 01 | 100 |

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



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 2015

The Accounting Office is responsible for the preparation of the department's annual financial statements and for the judgments 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 the annual financial statements

In my opinion, the financial statements fairly reflects the operations of the department for the financial year ended 31 March 2015

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

The Department of Sport, Arts and Culture AFS for the year ended 31 March 2015 have been examined by the external auditors and their report is presented on page 102 -110

The Annual Financial Statements of the Department set out on page 111 to page 260 have been approved.



MR MABAKANÉ MANGENA
ACTING HEAD OF THE DEPARTMENT
DATE: 20-08-2015



REPORT OF THE ACTING 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 sport 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 2014/15 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 302,358 million and increased to R324, 022 million during the adjustment budget processes. The upward adjustment was as a result of the approval of the requested roll over in the Library Conditional grant, the additional adjustment from Treasury in respect of funding for the 2014 Mapungubwe Arts Festival and the 2014 CHAN games. The Department spent a total amount of R284, 373 million, which is 88% spending of the total budget.

The main reason for under spending is the late appointment of building contractors for implementation of phase 1 for construction of three new libraries planned for 2014/15 being Eldorado, Rooiberg and Ramakgopa. The Nzhelele and Phokwane libraries which were planned for the 2013/14 financial year could also not be completed during the year under review due to challenges between the implementing agency and the contractors. The under spending of the Compensation of Employees in the conditional grant for Community Library Services has contributed to the under spending and this is due to the delay in the appointment of librarians and assistant librarians during the financial year. The amount earmarked for transfer to the Polokwane Municipality for 2014 CHAN Games could not be transferred fully as a result of some transactions having been identified as irregular expenditure by the Provincial Internal Audit. Only R4, 443,571.14 was transferred to the municipality and the remaining amount of R556, 428.86 was surrendered back to Provincial Treasury.

2.1. IMPORTANT POLICY DECISIONS AND STRATEGIC ISSUES FACING THE DEPARTMENT

In striving to implement the strategic goals, 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
- Whistle Blowing Policy
- Transversal financial policies
- Risk management policy
- Bursary Policy
- Internship Policy



- Training and Development
- Smoking
- Health and productivity management policy
- HIV, STI'S and TB management policy
- Safety health environment risk and quality management policy
- Substance abuse
- Policy on job descriptions and job evaluation
- Social club policy
- Employee health and wellness policy
- Disability policy
- Performance reporting and procedure policy
- Policy development framework
- Parking facility
- Event management policy
- Communication & marketing procedure manual
- Language reimbursement policy

2.1 COMMENT ON SIGNIFICANT EVENTS THAT HAVE TAKEN PLACE DURING THE YEAR

With an allocation of R324, 022 million in the 2014/15 financial year, the Department managed to achieve the following performance indicators:

- Successfully hosted two significant days in the cultural calendar (Freedom day and Heritage day). The Freedom day celebration was held on the 27th of April 2014 at the Madabani sport field in the Makhado local Municipality (Vhembe District) where an estimated number of 7 000 participants attended the event under the theme “South Africa – A better place to live in”. The Heritage day celebration was hosted on the 24th of September 2014 at Lephephane Village in the Tzaneen local Municipality where an estimated number of 9 000 participants from all the corners of the province joined the masses of South Africa in showcasing their diverse culture whilst reminding one another the origin of culture, tradition and heritage. The day was celebrated under the theme: “Celebrating 20 Years of Democracy: Tell Your Story that Moves South Africa Forward”.

- In addition to the above two significant days hosted, the Department, as a custodian of heritage, arts and culture aiming at promoting social cohesion and improving the economic growth of the province, has celebrated the Africa day with the community of Mutale in the Vhembe District on the 25th May 2014 whilst sharing and educating them about the values and need to preserve our cultural heritage as citizens. The event was implemented in line with the National Africa day theme – “Africa United in Cultural Diversity to Build a Caring Better Continent”.
- An Arts and Culture Indaba was hosted by the Department during September 2014 with the aim to conduct a diagnostic analysis of the status quo of Arts and Culture, and to craft resolutions that will ensure the implementation of a seamless system that will deliver Arts and Culture in the province. The Department, in collaboration with the National Department of Arts and Culture and the High Commissioner of India hosted the Indian Festival Dance at the Library Gardens in Polokwane on the 28th July 2014 in promotion of cultural dance exchange. As the custodian of social cohesion promotion in the province, the Department successfully hosted the Mapungubwe Arts festival during December 2014 and the “Go Loma Morula” event in February 2015.
- The Department has with the aim to promote the provincial indigenous languages conducted provincial essay writing competitions in former model C schools wherein One hundred and nineteen (119) participated in the following categories: eighty nine (89) learners participated in Sepedi language, nineteen (19) learners participated in Xitsonga language and nineteen (19) learners participated in Tshivenda. In ensuring that the deaf community is catered in the language they understand, the Department of Sport, Arts and Culture made provision of Sign Language Interpreting during the major provincial events such as Freedom Day, Heritage Day, Youth Day celebration etc.

- Currently, the Department has three (3) open air museums that are attached to it, viz; Muti wa Vatsonga, Dzata and Schoemansdal Open Air Museums. The role of these museums is to collect, preserve and study, and interpret museum objects and ensure public access to natural and cultural heritage materials. The Department targeted to attract at least more than 8 500 visitors to these facilities during the 2014/15 financial year. The Department also contributed towards job creation through the appointment of 81 temporary staff members through the EPWP conditional grant to cut thatching grass for the renovation of huts and to de-bush and create firebreaks against the constant fire hazard at the three museums
- A Library is viewed as the most important tool which assist to civilize and develop communities, keeping youth out of the streets, decrease the level of illiteracy as it installs the culture of reading and learning at the same time, it is a reservoir of knowledge, it assist in preserving the heritage and history of communities, particularly in the rural and disadvantaged communities. The Department has completed ten (10) new libraries had been completed of which nine (9) had been officially opened and handed over to communities for use.
- The construction of two libraries, i.e., Nzhelele and Phokwane that were planned for the 2013/14 financial year has been started. The planning phase for three more new libraries, i.e. Ramokgopa, Rooiberg and Eldorado, planned for construction in the 2015/16 financial year has also been done.
- In ensuring that the number of learners participating in school sport programmes is increased , the Department hosted the District and Provincial School Sport Leagues in 18 prioritised sporting codes , such as Athletics , Basketball , Chess , Cricket , Handball , Football ,Gymnastics , Hockey ,Netball ,Tennis , Table Tennis , Rugby , Volleyball , Jukskei , Khokho , Morabaraba , Kgati and Swimming.
- The Department delivered a Limpopo School Sport Provincial Team to the National Championships in December 2014, wherein 75 medals were obtained. Out of the 75 medals, 19 were gold, 26 silver and 30 were bronze. The Limpopo Province obtained position 6 out of 9 provinces. In this event, two learners in Football and Netball obtained Ministerial Bursaries of R100 000 per annum for their studies for a period of five years.
- In ensuring that the needs and programmes of the Sport Sector are implemented, the Department hosted the Sport and Recreation Indaba in February 2015 to craft resolutions that will reposition sport in the province.

- In recognizing high performance in sport and recreation , the Department hosted a prestigious Limpopo Sport Awards in April 2015 ;
- In support of Federations, which are the delivery wing of Sport, the Department supported the Netball Federation to participate in the National brutal fruit Netball League, wherein the Limpopo Baobabs Team obtained position 4 amongst all provinces. The Basketball Federation of the Province obtained a gold medal in their National championships in September 2014.
- The Department delivered the Limpopo Indigeneous Team to participate in the National Indigeneous Games of 2014 in September, wherein the Ncuba Team obtained a gold medal and was honoured in the Sport and Recreation Awards.
- In promoting the active lifestyle, the Department hosted a Big Walk in Sekhukhune in March 2015, wherein more than 1 000 members of the community took part.

2.2 MAJOR PROJECTS UNDERTAKEN OR COMPLETED DURING THE YEAR

The Department has completed ten (10) new libraries (Molepo, Musina-Nancefield, Shongoane, Saselamani, Mulati, Mutale, Vlakfontein, Rapotokwane, Bakgoma and Shiluvane) and officially opened nine (9) with the exception of Mulati libaray that will be opened during the first month of the next financial year.

The maintenance and upgrading of eighteen (18) 2013/14 planned libraries, i.e. Rixile, Polokwane, Leboneng, All Days, Tzaneen, Groblersdal, Mukondeni, Marble Hall, Letsitele, Lebowakgomo, Vaal Water, Westernberg, Giyane, Phalaborwa and GaKgapanane) were duly completed in the 2014/15 financial year..

As part of promoting dual purpose programme through education, the Department offered Makahlule primary school with a furnished modular library.

2.4 SPENDING TREND OF THE DEPARTMENT: YEAR UNDER REVIEW

The Budget was revised from R302, 358 million to R324, 022 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 Library services Conditional Grants, and the amounts received from Provincial Treasury in respect of Mapungubwe Arts Festival and the 2014 CHAN games. The approved amount of roll-over was R14, 014 million and an adjustment of R7, 650 million which totals R21, 664 million. This reflects an increase of 7%.

The Department spent R284, 373 million of the final appropriation which equates to 88%. The total expenditure for the previous financial year, 2013/14, was R 258,811 million. The spending trends increased by 10% for the two financial years. The reasons for not spending the entire budget, which is a 12% variance, are as follows:

- Delay in the appointment of librarians and assistant librarians for the Community Library Services conditional grant.
- Late appointment of contractors for the building of three new libraries, i.e. Eldorado, Rooiberg and Ramakgopa planned for the 2014/15 financial year. The two libraries planned for 2013/14, i.e. Nzhelele and Phokwane could not be completed during the year under review due to challenges between the implementing agent and the contractors.
- The non-transfer of an amount of R5 million to Polokwane Municipality which was earmarked for the 2014 CHAN games before the end of the financial year.
- Late appointment of contractors for the repairs and maintenance of libraries planned for implementation in the 2014/15 financial year.

2.4.1 COMPENSATION OF EMPLOYEES

In the year under review, a total amount of R125, 649 million was spent on Compensation of Employees against the final appropriation of R130, 608 million and this represents a 96% spending. The reason for the 4% deviation is due to the delay in the appointment of librarians and assistant librarians on the Community Library Services conditional grant.

In 2013/14 financial year, an amount of R 115,775 million was spent against the final budget of R119, 139 million. The Department spent 97% of the compensation of employees in the previous year as compared to the 96% in the current financial year.

2.4.2 GOODS AND SERVICES

An amount of R125, 041 million or 99% was spent against the final budget for goods and services of R126, 918 million in the previous financial year, i.e. 2013/14. In the year under review, the Department spent an amount of R127, 390 million against a budget of R140, 209 million which is 91% spending.

2.4.3 TRANSFER PAYMENTS

The final budget of Transfer payments in the year under review is R11,838 million and an amount of R11,008 million was spent, which equates to 93%. The under spending of 7% is as a result of an amount which was not transferred to the Polokwane Municipality and a saving realized on rates and taxes.

2.4.4 CAPITAL PAYMENTS

In the year under review the payment of capital assets amounted to R20, 326 million against a budget of R41, 467 million which is represented by 49%. The slow spending in capital assets is as a result of the late appointment of contractors for the three new libraries planned for the year under review (Eldorado, Rooiberg and Ramakgopa). The two projects (Nzhelele and Phokwane) planned for the 2013/14 financial year could also not be completed during the year under review due to challenges between the implementing agent and the contractors.

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 to 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 uses the global tariff policy which is revised every year by the Provincial Treasury. Tariffs for the Mapungubwe Arts Festival are also revised as and when it is necessary and approved by the Provincial Treasury.

4.2 FREE SERVICES

The Department offers records management training to Provincial departments and municipalities at no cost. The public also gains access to our museums for free. Libraries also offer free internet access to communities. The Language Services directorate offers free translation services to all Provincial departments and Municipalities.

4.3 LIST RELATED PARTY RELATIONSHIPS

Provincial Treasury- Support with regards Internal Audit (R 2 115 820.85) and Audit Committee (R 389 730.20)

Department of Public Works, Roads and Infrastructure- Implementation of infrastructure projects on behalf of the Department and facilitation and maintenance of office and maintenance of office accommodation

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 had an overall workforce of 395 including contract workers at the end of the 2014/15 financial year. The Department had a total of twenty seven (27) funded vacant posts with four (4) at SMS level. Due to minimal equitable share allocation, the latter posts had to be hold till year end though recruitment processes for all vacant posts had been completed prior year end. Plans were put in place to finalize the appointments from April 2015. Some of the factors that impact on service delivery due to capacity constraints are as follows:

- Increasing vacancy rate
- High turnover rate due to natural attrition, resignation and transfers
- Lack of capacity due to abolishment of non- funded posts as a result of the Department complying with EXCO decision of 2% reduction in Cost of Employees.
- Lack of critical skills in the Department which lead to dependence on Public Works and IDT to deliver infrastructure and maintenance projects due to departmental lack of skills

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 Limpopo Academy of Sport and the Sport Council 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 PFMA developed a 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.

Risk Assessment was conducted in the financial year under review and the Top Ten risks were prioritised. 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.



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 (2015/16).

| NAME OF PROJECT | DISTRICT | AMOUNT |
|---|---------------------------------|---------------|
| Phase 2: Construction of Rooiberg Library in Thabazimbi Local Municipality | Waterberg District Municipality | R12 million |
| Phase 2: Construction of Eldorado Library | Capricorn District Municipality | R12 million |
| Phase 2: Construction of Ramokgopa Library in Molemole Local Municipality | Capricorn District Municipality | R12 million |
| Phase 1: planning phase for the construction of Zamani Library in the Greater Giyani Municipality | Mopani District Municipality | R1 million |
| Phase 1: Planning phase for the construction of Sekgopo Library in the Greater Letaba Municipality | Mopani District Municipality | R1 million |
| Phase 1: Planning phase for the construction of Mahlabatini Library in the Mogalakwena Local Municipality | Waterberg District Municipality | R1 million |

In addition to the above infrastructure projects, the Department will continue with the National Liberation route project and an amount of R300, 000 has been set aside for the implementation of this project.

13. ASSET MANAGEMENT

The Department received a qualified audit report from the Auditor General for the financial year 2014/15 mainly due departmental asset management, wherein a significant number of movable tangible assets (both major and minor) were not included in the departmental accounting records while other were included but could not be physically verified.

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

No SCOPA resolutions were received for the periods 2012/13 and 2013/14 financial years. The Department managed to implement, take action and resolve five (5) of the thirteen (13) SCOPA resolutions received for the 2011/12 financial year.

18. INTERIM FINANCIAL STATEMENTS

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

19. APPROVAL

The Annual Financial Statements set out on pages 100 to 252 have been approved by the Accounting Officer.



MR MABAKANE MANGENA
ACTING HEAD OF THE DEPARTMENT

DATE: 20-08-2015



REPORT OF THE AUDIT COMMITTEE



LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

PROVINCIAL TREASURY

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

We present our report for the financial year ended 31 March 2015.

Audit Committee Structure and Membership

Limpopo Provincial Government has an Audit Committee which is two tiered consisting of 4 Cluster Audit Committees, dealing with specific departments, and a shared Central Audit Committee.

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 and the related accounting policies and practices.

Stakeholder Engagement/s

The committee has been able to engage with the following stakeholders:

- SAC Management
- Limpopo Provincial Internal Auditors
- Limpopo Provincial Treasury
- Limpopo Provincial Auditor (AGSA)

The MEC meetings will be facilitated during the next financial year through the bilateral meetings; this is to secure timely interventions if required as well as to keep the

Executive Authority informed of both the audit committee performance and its' recommendations to the department.

Audit Committee Skills Development

Two sessions one strategic session and a joint management workshop were held during the last quarter of the financial year to assist the audit committee members better understand their challenging roles and the direction of the province in general.

In addition the audit committee was afforded an opportunity to attend Nkonki Annual Audit Committee Conference.

The Effectiveness of Internal Control

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

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

| No. | Audit Project |
|-----|---|
| 1 | Asset management |
| 2 | Fleet management |
| 3 | Existence and effectiveness of Assurance/Governance |
| 4 | Immovable Asset Management and Building Maintenance |
| 5 | Follow-up |
| 6 | IT Governance phase 1 implementation |
| 7 | Arts and Culture Development (PAU) |
| 8 | Revenue Management |
| 9 | Human Resource Development |
| 10 | District: Administration and Communication |
| 11 | School Sport |
| 13 | Supply Chain Management (FAU) |
| 14 | Audit of Planning Process (PAU) |

| | |
|----|--|
| 15 | Recruitment and Termination |
| 16 | Dora Library Services |
| 17 | IYM & Performance Management |
| 18 | Interim Financial Reporting |
| 19 | Chan games (adhoc) |
| 20 | Reliability and Integrity of Performance Information (PAU) |
| 21 | Supply Chain Management |
| 22 | Records Management |
| 23 | Mass Sport Participation Programme |

The following were areas of concern:

The department did not reflect the required rigour in that numerous material control weaknesses were identified most of which had been raised before but had never been resolved. As a result, the Audit Committee has included in the agenda for the meeting of the first quarter of 2015/2016 financial year a review of management’s action plan in response to all unresolved findings.

Although the committee acknowledges efforts underway to conclude labour matters especially in relation to the office of the Accounting Officer; the on-going “acting roles” threaten the build-up of institutional memory. For this department in particular the absence of sustained leadership is being felt the most.

Risk Management

The department has embarked on a search for an independent risk management committee chairman. The objective is to ensure that a non-conflicted party chairs the committee.

It is vital however to point out that there is a risk assessment process in place as well as the resultant risk register. The top ten (10) risks are monitored by the Audit Committee on a quarterly basis; with special attention paid to remedial actions and residual risk exposures. This is over and above the efforts of the risk management committee.

In-Year Management and Monthly/Quarterly Report

The department has reported monthly and quarterly to the Treasury as is required by the PFMA. In addition at all audit committee meetings the department has presented quarterly reports for review and or consideration by the committee.

Evaluation of Financial Statements

We reviewed the annual financial statements prepared by the department at the audit committee meeting held on 18 May 2015, and recommended them for audit.

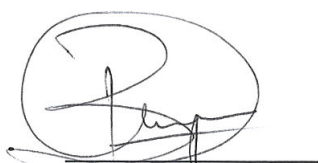
Evaluation of Performance Information

At the same audit committee meeting we evaluated performance tables and recommended them for audit after further refinement by management.

Auditor General's Report

We have reviewed the department's implementation plan for audit issues raised in the previous year; regrettably this plan failed to remediate the control deficiencies identified and as a result the same issues that led to a qualification last year have resulted in the same opinion this year.

Finally 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. The Committee has also reviewed the performance information as included in the Auditor General report together with the management letter, and is of the opinion that the Accounting Officer should develop a strategy to address all findings contained therein.



B Ngunjiri
Chairperson of the Audit Committee
The Department of Sport, Arts and Culture
Date





AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

REPORT OF THE AUDITOR GENERAL

Report of the auditor-general to Limpopo provincial legislature on vote 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 110 to 258 which comprise the appropriation statement, the statement of financial position as at 31 March 2015, the statement of financial performance, statement of changes in net assets and cash flow statement for the year then ended, as well as the notes, comprising a summary of significant accounting policies and other explanatory information.

The accounting officer's responsibility for the financial statements

2. The accounting officer is responsible for the preparation and fair presentation of these financial statements in accordance with the Modified Cash Standard prescribed by the National Treasury and, the requirements of the Public Finance Management Act of South Africa, 1999 (Act No 1 of 1999)(PFMA), and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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 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 judgment, 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 department's preparation and fair presentation 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 department'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 and minor assets

6. I identified a significant number of movable tangible capital assets and minor 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 R40 984 000 (2014: R35 613 000) and minor assets balance of R80 760 000 (2014: R73 600 000) in the financial statements.
7. Assets to the value of R2 844 832 (2014: R9 979 917) and R10 759 536 (2014: R25 988 181) included in the financial statements for movable tangible capital assets and minor assets respectively could not be physically verified. I was unable to confirm these assets by alternative means. As a result of the matters reported on in the preceding paragraph, I was unable to determine the net effect on these balances in the financial statements.

8. The minor assets balance of R80 760 000 as disclosed note 39 to the financial statements, does not agree to the balance of R77 387 716 per the minor asset register. The entity did not reconcile the difference of R3 372 283 between the financial statements and the asset register. Due to the matters reported on in the preceding paragraphs, I was unable to determine the effect on the minor assets balance in the financial statements.

Irregular expenditure

9. During 2014, I reported that the department procured goods and services amounting to R6 360 615 (2013: R16 853 036) in contravention of the department's procurement policy requirements. Due to a lack of an appropriate procurement system at the department I was unable to confirm whether the disclosure made for irregular expenditure in the financial statements was complete. The matter remains unresolved for the year under review. Consequently, I was unable to determine whether any further adjustments to irregular expenditure stated in note 31 to the financial statements at R116 007 000, was necessary.
10. I was unable to obtain sufficient appropriate audit evidence for contracts awarded amounting to R34 743 562 (2014: R6 567 564) due to lack of an appropriate procurement system. There were no satisfactory alternative audit procedures that I could perform to obtain reasonable assurance that contracts were awarded in accordance with the supply chain management regulations. Consequently, I was unable to determine whether any further adjustment to the irregular expenditure figure stated at R116 007 000 in the financial statements was necessary.

Opinion

11. In my opinion, except for the effects of the matters described in the basis for qualified opinion paragraphs, the financial statements present fairly, in all material respects, the financial position of the Department of Sport, Arts and Culture as at 31 March 2015 and its financial performance and cash flows for the year then ended, in accordance with the Modified Cash Standard and the requirements of the PFMA.

Emphasis of matters

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

Significant uncertainties

13. With reference to note 25.1 to the financial statements, the department is the defendant in several legal claims. The department is opposing these claims as it believes the claims to be unfounded. 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 underspending of the conditional grant

14. As disclosed in the appropriation statement, the department has materially underspent the conditional grant on library and archive services to the amount of R36 176 000. As a consequence, the department has not achieved its objectives of the above mentioned programme.

Restatement of corresponding figures

15. As disclosed in notes 12, 24, and 39 to the financial statements, the corresponding figures for 31 March 2014 have been restated as a result of an error discovered during 15 in the financial statements of the department at, and for the year ended, 31 March 2014.

Additional matter

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

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.

Report on other legal and regulatory requirements

18. In accordance with the Public Audit Act of South Africa, 2004 (Act No. 25 of 2004) (PAA) and the general notice issued in terms thereof, I have a responsibility to report findings on the reported performance information against predetermined objectives for selected programmes presented in the annual performance report, non-compliance with legislation and internal control. The objective of my tests was to identify reportable findings as described under each subheading but not to gather evidence to express assurance on these matters. Accordingly, I do not express an opinion or conclusion on these matters.

Predetermined objectives

19. I performed procedures to obtain evidence about the usefulness and reliability of the reported performance information for the following selected programmes presented in the annual performance report of the department for the year ended 31 March 2015:
 - Programme 2: Cultural affairs on pages 25 to 27
 - Programme 3: Library and archives services on pages 29 to 31
 - Programme 4: Sport and recreation on pages 32 to x 36.
20. I evaluated the reported performance information against the overall criteria of usefulness and reliability.
21. I evaluated the usefulness of the reported performance information to determine whether it was presented in accordance with the National Treasury's annual reporting principles and whether the reported performance was consistent with the planned programmes. I further performed tests to determine whether indicators and targets were well defined, verifiable, specific, measurable, time bound and relevant, as required by the National Treasury's *Framework for managing programme performance information* (FMPPI).

22. I assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
23. I did not identify any material findings on the usefulness and reliability of the reported performance information for the selected programmes.

Additional matter

24. Although I identified no material findings on the usefulness and reliability of the reported performance information for the selected programmes, I draw attention to the following matter:

Achievement of planned targets

25. Refer to the annual performance report on page 25 to 36 for information on the achievement of planned targets for the year.

Adjustment of material misstatements

26. I identified material misstatements in the annual performance report submitted for auditing on the reported performance information for programme 2: Cultural affairs programme 3: Library and archives and programme 4: Sport and recreation. As management subsequently corrected the misstatements, I did not identify any material findings on the usefulness and reliability of the reported performance information.

Compliance with legislation

27. I performed procedures to obtain evidence that the department had complied with applicable legislation regarding financial matters, financial management and other related matters. My material findings on compliance with specific matters in key legislation, as set out in the general notice issued in terms of the PAA, are as follows:

Financial statements, performance and annual reports

28. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework and supported by full and proper records as required by section 40(1)(a) of the PFMA.

Material misstatements on assets and irregular expenditure in the submitted financial statements were not adequately corrected and the supporting records

could not be provided subsequently, which resulted in the financial statements receiving a qualified audit opinion.

Expenditure management

29. 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 (TR) 8.2.3*.
30. Effective steps were not taken to prevent irregular expenditure, as required by section 38(1)(c)(ii) of the PFMA and TR 9.1.1.

Procurement and contract management

31. Sufficient appropriate audit evidence could not be obtained that all contracts were awarded in accordance with the legislative requirements as some of the requested contracts could be obtained.
32. Bid adjudication was not always done by committees which were composed in accordance with the policies of the department, as required by TR 16A6.2 (a), (b) and (c).
33. Sufficient appropriate audit evidence could not be obtained that contracts were awarded to suppliers whose tax matters have been declared by the South African Revenue Services to be in order as required by TR 16A9.1 (d) and the *Preferential Procurement Regulations*.
34. Sufficient appropriate audit evidence could not be obtained that contracts were awarded to bidders that scored the highest points in the evaluation process as required by section 2(1)(f) of Preferential Procurement Policy Framework Act, 2000 (Act No 5 of 2000) (PPPFA) and *Preferential Procurement Regulations*.
35. Persons in service of other state institutions who had a private or business interest in contracts awarded by the department participated in the process relating to that contract in contravention of TR 16A8.4.
36. Quotations were awarded to bidders who did not submit a declaration on whether they are employed by the state or connected to any person employed by the state, as prescribed by TR 16A8.3.

Human resource management and compensation

37. Employees were appointed without following a proper process to verify the claims made in their applications in contravention of *Public Service Regulation 1/VII/D.8*.
38. Funded vacant posts were not filled within 12 months as required by *Public Service Regulation 1/VII/C.1A.2*.

Consequence management

39. Effective and appropriate disciplinary steps were not taken against officials who made and or permitted irregular expenditure, fruitless and wasteful expenditure as required by section 38(1)(h)(iii) of the PFMA and TR 9.1.3.

Assets management

40. Proper control systems to safeguard and maintain assets were not implemented, as required by section 38(1)(d) of the PFMA and TR 10.1.1(a).

Internal control

41. I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with legislation. The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for qualified opinion and the findings on non-compliance with legislation included in this report

Leadership.

42. The accounting officer did not adequately review the financial statements before it was submitted for audit.
43. The department developed a plan to address internal and external audit findings, but the accounting officer did not timeously monitor adherence to the plan and did not hold performance management and reporting staff accountable for shortcomings identified.

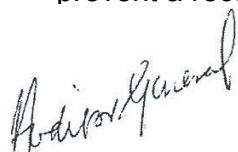
Financial and performance management

44. Financial statements contained misstatements which were not corrected. This was mainly due to staff members not fully understanding the requirements of the financial reporting framework.

45. Management did not implement the daily and monthly controls designed for the department's business processes especially in the debtor's management, asset management and proper supply chain management.
46. Non-compliance with legislation could have been prevented had compliance been properly reviewed and monitored by management.

Governance

47. The risk management strategy implemented by the department was not effective to prevent a recurring qualification on the department's movable assets.



Polokwane

31 July 2015



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence



ANNUAL FINANCIAL STATEMENTS

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DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| Programme | Appropriation per programme | | | | | | | 2013/14 | |
|--------------------------------|-----------------------------|-------------------|----------|---------------------|--------------------|---------------|---|---------------------|--------------------|
| | 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 | 106 345 | (109) | (2 000) | 104 236 | 102 561 | 1 675 | 98.4% | 97 844 | 96 940 |
| 2. Cultural Affairs | 29 385 | 22 | 300 | 29 707 | 29 285 | 422 | 98.6% | 24 429 | 28 030 |
| 3. Library and Archives | 107 728 | - | 1 000 | 108 728 | 71 584 | 37 144 | 65.8% | 72 507 | 58 042 |
| 4. Sport and Recreation | 78 829 | - | 700 | 79 529 | 79 164 | 365 | 99.5% | 82 728 | 74 088 |
| Subtotal | 322 287 | (87) | - | 322 200 | 282 594 | 39 606 | 87.7% | 281 508 | 257 100 |
| Statutory Appropriation | 1 735 | 87 | - | 1 822 | 1 779 | 43 | 97.6% | 1 735 | 1 713 |
| Member's Remuneration | 1 735 | 87 | - | 1 822 | 1 779 | 43 | 97.6% | 1 735 | 1 713 |
| TOTAL | 324 022 | - | - | 324 022 | 284 373 | 39 649 | 87.8% | 283 243 | 258 813 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | 2014/15 | | 2013/14 | |
|--|---------------------|--------------------|---------------------|--------------------|
| | Final Appropriation | Actual Expenditure | Final Appropriation | Actual Expenditure |
| TOTAL (brought forward) | | | | |
| Reconciliation with statement of financial performance | | | | |
| ADD | | | | |
| Departmental receipts | | | 199 | |
| NRF Receipts | | | - | |
| Aid assistance | | | | |
| Actual amounts per statement of financial performance (total revenue) | 324 022 | | 283 442 | |
| ADD | | | | |
| Aid assistance | | | | |
| Prior year unauthorised expenditure approved without funding | | | | |
| Actual amounts per statement of financial performance (total expenditure) | | 284 373 | | 258 813 |



DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| Appropriation per economic classification | 2014/15 | | | | | | 2013/14 | | |
|---|------------------------|-------------------|----------|---------------------|--------------------|---------------|---|---------------------|--------------------|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Economic classification | | | | | | | | | |
| Current payments | 273 813 | (3 096) | - | 270 717 | 253 039 | 17 678 | 93.5% | 246 057 | 240 134 |
| Compensation of employees | 135 129 | (4 621) | - | 130 508 | 125 649 | 4 859 | 96.3% | 117 655 | 114 062 |
| Salaries and wages | 121 200 | (4 623) | (76) | 116 861 | 113 374 | 5 487 | 95.3% | 105 37 | 101 784 |
| Social contributions | 13 929 | (358) | 76 | 13 647 | 14 275 | 628 | 104.6% | 14 253 | 13 991 |
| Goods and services | 136 684 | 1 525 | - | 140 209 | 127 337 | 12 872 | 90.8% | 126 667 | 124 359 |
| Administrative fees | - | - | - | - | - | - | - | - | - |
| Advertising | 1 636 | (512) | 140 | 1 264 | 1 201 | 63 | 95.0% | 2 164 | 2 064 |
| Minor assets | 13 041 | (2 430) | 110 | 10 721 | 7 160 | 3 560 | 66.8% | 6 974 | 6 424 |
| Audit costs: External | 2 603 | 980 | - | 3 583 | 3 582 | 1 | 100.0% | 3 474 | 3 470 |
| Bursaries: Employees | 420 | (257) | - | 80 | 76 | 4 | 95.0% | 418 | 386 |
| Catering: Departmental activities | 5 438 | (1 052) | 300 | 4 769 | 4 085 | 284 | 93.9% | 5 246 | 5 198 |
| Communication | 2 430 | (173) | - | 2 257 | 2 149 | 108 | 95.2 % | 2 157 | 2 104 |
| Computer services | 10 300 | 1 783 | - | 12 083 | 12 104 | (21) | 100.2% | 11 049 | 10 976 |
| Consultants: Business and advisory services | 145 | (11) | - | 134 | 129 | 5 | 96.3% | 65 | 62 |
| Infrastructure and planning services | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | - | - | - | - | - | - |
| Scientific and technological services | - | - | - | - | - | - | - | - | - |
| Legal services | 1 000 | (130) | - | 870 | 750 | 120 | 86.2% | 1 533 | 1 523 |
| Contractors | 6 130 | 4 855 | 350 | 11 335 | 4 901 | 6 435 | 43.2% | 5 762 | 5 618 |

DEPARTMENT OF SPORT, ARTS & CULTURE - VOTE: 13.
ANNUAL PERFORMANCE REPORT

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | | | | | | | | | |
|--|--------|---------|---------|--------|--------|-------|--------|--------|--------|
| Agency and support / outsourced services | 2 110 | (58) | 50 | 2 102 | 1 450 | 652 | 69.0% | 332 | 317 |
| Entertainment | - | - | - | - | - | - | - | - | - |
| Fleet services | 1 200 | (125) | - | 1 075 | 925 | 150 | 86.0% | 1 285 | 1 250 |
| Housing | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and supplies | 7 779 | 858 | - | 8 637 | 8 377 | 260 | 97.0% | 9 339 | 9 278 |
| Inventory: Farming supplies | - | 7 | - | 7 | 5 | 2 | 71.4% | - | - |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Fuel, oil and gas | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | 5 583 | (3 772) | - | 1 811 | 1 504 | 307 | 83.0% | 5 163 | 5 085 |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - |
| Medgas Inventory Interface | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | - | - | - | - | - | - | - |
| Consumable supplies | 235 | 62 | - | 297 | 286 | 11 | 96.3% | 251 | 217 |
| Consumable: Stationery, printing and office supplies | 3 648 | (841) | 20 | 2 827 | 2 587 | 240 | 91.5% | 1 191 | 1 133 |
| Operating leases | 24 300 | (619) | (2 000) | 21 681 | 21 677 | 4 | 100.0% | 23 645 | 23 642 |
| Property payments | 14 830 | (2 151) | - | 12 679 | 11 341 | 1 338 | 89.4% | 7 223 | 7 153 |
| Transport provided: Departmental activity | 8 181 | 2 140 | 260 | 10 581 | 10 517 | 64 | 99.4% | 9 604 | 9 446 |
| Travel and subsistence | 18 545 | 4 346 | 30 | 22 921 | 23 773 | (852) | 103.7% | 23 284 | 22 791 |
| Training and development | 4 423 | (1 219) | - | 3 204 | 3 079 | 125 | 96.1% | 2 402 | 2 269 |
| Operating payments | 2 462 | (706) | 60 | 1 836 | 1 737 | 99 | 94.6% | 1 075 | 1 005 |
| Venues and facilities | 2 180 | 550 | 680 | 3 455 | 3 406 | 49 | 98.6% | 3 026 | 2 948 |
| Rental and hiring | - | - | - | - | - | - | - | - | - |
| Interest and rent on land | * | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | | | | | | | | | |
|---|---------------|------------|---------------|---------------|------------|--------------|---------------|--------------|---|
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 10 995 | 843 | 11 838 | 11 025 | 813 | 93.1% | 10 064 | 4 909 | - |
| Provinces and municipalities | 5 000 | 1 127 | 6 127 | 5 506 | 621 | 89.9% | 5 682 | - | - |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | 5 000 | 1 127 | 6 127 | 5 506 | 621 | 89.9% | 5 682 | - | - |
| Municipal bank accounts | 5 000 | 1 127 | 6 127 | 5 506 | 621 | 89.9% | 5 682 | - | - |
| Municipal agencies and funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Public corporations | - | - | - | - | - | - | - | - | - |
| Subsidies on products and production | - | - | - | - | - | - | - | - | - |
| Other transfers to public corporations | - | - | - | - | - | - | - | - | - |
| Private enterprises | - | - | - | - | - | - | - | - | - |
| Subsidies on products and production | - | - | - | - | - | - | - | - | - |
| Other transfers to private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | 5 053 | - | 5 053 | 4 986 | 67 | 98.7% | 3 675 | 3 657 | - |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | | | | | | | | | | | |
|---|---------------|------------|---------------|---------------|------------|--------------|---------------|--------------|---------------|--------------|--------------|
| Rent on land | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 10 995 | 843 | 11 838 | 11 025 | 813 | 93.1% | 10 064 | 4 909 | 10 064 | 3 657 | 3 657 |
| Provinces and municipalities | 5 000 | 1 127 | 6 127 | 5 506 | 621 | 89.9% | 5 682 | - | 5 682 | - | - |
| Provinces | - | - | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - | - | - |
| Municipalities | 5 000 | 1 127 | 6 127 | 5 506 | 621 | 89.9% | 5 682 | - | 5 682 | - | - |
| Municipal bank accounts | 5 000 | 1 127 | 6 127 | 5 506 | 621 | 89.9% | 5 682 | - | 5 682 | - | - |
| Municipal agencies and funds | - | - | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - | - | - |
| Social security funds | - | - | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - | - | - |
| Public corporations | - | - | - | - | - | - | - | - | - | - | - |
| Subsidies on products and production | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers to public corporations | - | - | - | - | - | - | - | - | - | - | - |
| Private enterprises | - | - | - | - | - | - | - | - | - | - | - |
| Subsidies on products and production | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers to private enterprises | - | - | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | 5 053 | - | 5 053 | 4 986 | 67 | 98.7% | 3 675 | - | 3 675 | - | 3 657 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | | | | | | | | |
|--------------------------------------|----------------|--------------|----------------|----------------|---------------|--------------|----------------|----------------|
| Households | 942 | (284) | 658 | 533 | 125 | 81.0% | 707 | 578 |
| Social benefits | 912 | (274) | 638 | 526 | 112 | 82.4% | 467 | 456 |
| Other transfers to households | 30 | (10) | 20 | 7 | 13 | 35.0% | 240 | 122 |
| Payments for capital assets | 39 214 | 2 253 | 41 467 | 20 362 | 21 105 | 49.1% | 27 099 | 13 748 |
| Buildings and other fixed structures | 37 014 | (9 851) | 27 163 | 14 938 | 12 225 | 55.0% | 23 417 | 10 663 |
| Buildings | 37 014 | (9 851) | 27 163 | 14 938 | 12 225 | 55.0% | 23 417 | 10 663 |
| Other fixed structures | - | - | - | - | - | - | - | - |
| Machinery and equipment | 2 200 | 12 104 | 14 304 | 5 424 | 8 880 | 37.9% | 3 682 | 3 085 |
| Transport equipment | - | 10 589 | 10 570 | 2 458 | 8 112 | 23.3% | 1 679 | 1 679 |
| Other machinery and equipment | 2 200 | 1 515 | 3 734 | 2 966 | 768 | 79.4% | 2 003 | 1 406 |
| Heritage assets | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - |
| Land and subsoil assets | - | - | - | - | - | - | - | - |
| Intangible assets | - | - | - | - | - | - | - | - |
| Payments for financial assets | 324 022 | - | 324 022 | 284 373 | 39 649 | 87.8% | 283 243 | 258 813 |
| Total | 324 022 | - | 324 022 | 284 373 | 39 649 | 87.8% | 283 243 | 258 813 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| Statutory Appropriation per economic classification | | | | | | | | | |
|---|------------------------|-------------------|--------------|---------------------|--------------------|--------------|---|---------------------|--------------------|
| | 2014/15 | | | | | 2013/14 | | | |
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Current payments | 1 735 | 87 | - | 1 822 | 1 779 | 43 | 97.6% | 1 735 | 1 713 |
| Compensation of employees | 1 735 | 87 | - | 1 822 | 1 779 | 43 | 97.6% | 1 735 | 1 713 |
| Goods and services | | | | | | | | | |
| Interest and rent on land | | | | | | | | | |
| Transfers and subsidies | | | | | | | | | |
| Provinces and municipalities | | | | | | | | | |
| Departmental agencies and accounts | | | | | | | | | |
| Higher education institutions | | | | | | | | | |
| Non-profit institutions | | | | | | | | | |
| Households | | | | | | | | | |
| Payments for capital assets | | | | | | | | | |
| Buildings and other fixed structures | | | | | | | | | |
| Machinery and equipment | | | | | | | | | |
| Heritage assets | | | | | | | | | |
| Specialised military assets | | | | | | | | | |
| Biological assets | | | | | | | | | |
| Land and subsoil assets | | | | | | | | | |
| Payments for financial assets | | | | | | | | | |
| Total | 1 735 | 87 | - | 1 822 | 1 779 | 43 | 97.6% | 1 735 | 1 713 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | 2014/15 | | | | | 2013/14 | | | |
|---|------------------------|-------------------|----------------|---------------------|--------------------|--------------|---|---------------------|--------------------|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| Sub programme | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| 1. Office of the MEC | 4 665 | (1 087) | - | 3 578 | 3 280 | 298 | 91.7% | 4 634 | 4 521 |
| 2. Corporate Services | 101 680 | 978 | (2 000) | 100 658 | 99 281 | 1 377 | 98.6% | 93 210 | 92 419 |
| Total for sub programmes | 106 345 | (109) | (2 000) | 104 236 | 102 561 | 1 675 | 98.4% | 97 844 | 96 940 |
| Economic classification | | | | | | | | | |
| Current payments | 105 293 | (1 865) | (2 000) | 101 428 | 100 174 | 1 254 | 98.8% | 96 731 | 95 983 |
| Compensation of employees | 60 255 | (3 600) | - | 56 655 | 55 687 | 968 | 98.3% | 46 117 | 52 718 |
| Salaries and wages | 52 661 | (3 437) | - | 49 224 | 48 622 | 602 | 98.8% | 46 117 | 45 792 |
| Social contributions | 7 594 | (163) | - | 7 431 | 7 065 | 366 | 95.1% | 7 064 | 6 926 |
| Goods and services | 45 038 | 1 735 | (2 000) | 44 773 | 44 487 | 286 | 99.4% | 43 550 | 43 265 |
| Administrative fees | - | - | - | - | - | - | - | - | - |
| Advertising | - | 295 | - | 295 | 279 | 16 | 94.6% | 50 | 49 |
| Minor assets | 60 | 313 | - | 373 | 100 | 272 | 27.1% | 12 | - |
| Audit costs: External | 2 603 | 980 | - | 3 583 | 3 582 | 1 | 100.00% | 3 474 | 3 470 |
| Bursaries: Employees | 270 | (190) | - | 80 | 76 | 4 | 95.0% | 170 | 158 |
| Catering: Departmental activities | 54 | 125 | - | 179 | 110 | 69 | 61.5% | 46 | 36 |
| Communication | 2 246 | (68) | - | 2 178 | 2 068 | 110 | 94.9% | 2 056 | 2 029 |
| Computer services | 1 800 | 1 298 | - | 3 098 | 3 432 | (334) | 110.8% | 2 120 | 2 115 |
| Consultants: Business and advisory services | 105 | 8 | - | 113 | 109 | 4 | 96.5% | 32 | 29 |

DEPARTMENT OF SPORT, ARTS & CULTURE - VOTE: 13.
ANNUAL PERFORMANCE REPORT

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | | | | | | | | | | | | |
|--|--------|---------|--------|--------|-----|--------|--------|--------|-----|--------|--------|--------|
| Infrastructure and planning services | - | - | - | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | - | - | - | - | - | - | - | - | - |
| Scientific and technological services | - | - | - | - | - | - | - | - | - | - | - | - |
| Legal services | 1 000 | (130) | 870 | 750 | 120 | 1 533 | 1 523 | 86.2% | 8 | 225 | 217 | 96.6% |
| Contractors | 205 | 305 | 510 | 472 | 38 | 309 | 242 | 92.5% | 149 | 622 | 606 | 88.2% |
| Agency and support / outsourced services | - | - | - | - | - | - | - | - | - | - | - | - |
| Entertainment | - | - | - | - | - | - | - | - | - | - | - | - |
| Fleet services | 640 | (11) | 629 | 544 | 85 | 865 | 838 | 86.5% | 4 | 23 645 | 23 642 | 100.0% |
| Housing | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory: Clothing material and supplies | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory: Fuel, oil and gas | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | 8 | 8 | 7 | 1 | - | - | 87.5% | 1 | - | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - | - | - | - | - |
| Medsas Inventory Interface | - | - | - | - | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | - | - | - | - | - | - | - | - | - | - | - |
| Consumable supplies | 235 | (2) | 233 | 225 | 8 | 225 | 217 | 96.6% | 8 | 225 | 217 | 96.6% |
| Consumable: Stationery, printing and office supplies | 718 | 541 | 1 259 | 1 110 | 149 | 622 | 606 | 88.2% | 149 | 622 | 606 | 88.2% |
| Operating leases | 24 300 | (619) | 21 681 | 21 677 | 4 | 23 645 | 23 642 | 100.0% | 4 | 23 645 | 23 642 | 100.0% |
| Property payments | 8 170 | (1 305) | 6 885 | 6 810 | 55 | 6 557 | 6 557 | 99.2% | 55 | 6 557 | 6 557 | 99.2% |
| Transport provided: Departmental activity | - | 94 | 94 | 86 | 8 | - | - | 91.5% | 8 | - | - | 91.5% |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | | | | | | | | |
|---|------------|------------|--------------|--------------|------------|--------------|--------------|------------|
| Travel and subsistence | 1 627 | 281 | 1 908 | 2 288 | (380) | 119.9% | 1 678 | 1 625 |
| Training and development | 775 | (124) | 651 | 635 | 16 | 97.5% | 36 | 22 |
| Operating payments | 80 | 10 | 90 | 69 | 21 | 76.7% | 97 | 94 |
| Venues and facilities | 150 | (74) | 76 | 57 | 19 | 75.0% | 18 | 13 |
| Rental and hiring | - | - | - | - | - | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 852 | 843 | 1 695 | 1 428 | 267 | 84.2% | 1 048 | 923 |
| Provinces and municipalities | - | 1 127 | 1 127 | 1 062 | 65 | 94.2% | 682 | 674 |
| Provinces | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - |
| Municipalities | - | 1 127 | 1 127 | 1 062 | 65 | 94.2% | 682 | 674 |
| Municipal bank accounts | - | 1 127 | 1 127 | 1 062 | 65 | 94.2% | 682 | 674 |
| Municipal agencies and funds | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - |
| Social security funds | - | - | - | - | - | - | - | - |
| Departmental agencies | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - |
| Public corporations | - | - | - | - | - | - | - | - |
| Subsidies on products and production | - | - | - | - | - | - | - | - |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | | | | | | | | | | | | |
|--|----------------|--------------|----------------|----------------|--------------|--------------|---------------|-----------|--------------|---------------|---------------|---|
| Other transfers to public corporations | - | - | - | - | - | - | - | - | - | - | - | - |
| Private enterprises | - | - | - | - | - | - | - | - | - | - | - | - |
| Other transfers to private enterprises | - | - | - | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | 852 | (284) | 568 | 366 | 202 | 64.4% | 366 | 249 | 64.4% | 366 | 249 | |
| Households | 822 | (274) | 548 | 359 | 189 | 65.5% | 126 | 127 | 65.5% | 126 | 127 | |
| Social benefits | 30 | (10) | 20 | 7 | 13 | 35.0% | 240 | 122 | 35.0% | 240 | 122 | |
| Other transfers to households | | | | | | | | | | | | |
| Payments for capital assets | 200 | 913 | 1 113 | 906 | 207 | 81.4% | 42 | 12 | 81.4% | 42 | 12 | |
| Buildings and other fixed structures | | | | | | | | | | | | |
| Buildings | | | | | | | | | | | | |
| Other fixed structures | 200 | 913 | 1 113 | 959 | 154 | 86.2% | 42 | 12 | 86.2% | 42 | 12 | |
| Machinery and equipment | - | 850 | 850 | 840 | 10 | 98.8% | - | - | 98.8% | - | - | |
| Transport equipment | 200 | 63 | 263 | 119 | 144 | 45.2% | 42 | 12 | 45.2% | 42 | 12 | |
| Other machinery and equipment | | | | | | | | | | | | |
| Heritage assets | - | - | - | - | - | - | - | - | - | - | - | |
| Specialised military assets | - | - | - | - | - | - | - | - | - | - | - | |
| Biological assets | - | - | - | - | - | - | - | - | - | - | - | |
| Land and subsoil assets | - | - | - | - | - | - | - | - | - | - | - | |
| Intangible assets | - | - | - | - | - | - | - | - | - | - | - | |
| Payments for financial assets | | | | | | | | | | | | |
| Total | 106 345 | (109) | 104 236 | 102 561 | 1 675 | 98.4% | 97 844 | 22 | 98.4% | 97 844 | 96 940 | |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| 1.1. Office of the MEC | 2014/15 | | | | | | 2013/14 | | |
|---|------------------------|-------------------|----------|---------------------|--------------------|-------------|---|---------------------|--------------------|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Economic classification | | | | | | | | | |
| Current payments | 4 391 | (874) | - | 3 517 | 3 227 | 290 | 91.8% | 4 592 | 4 509 |
| Compensation of employees | 3 591 | (1 487) | - | 2 104 | 1 917 | 187 | 91.1% | 3 015 | 2 984 |
| Goods and services | 800 | 613 | - | 1 413 | 1 257 | 156 | 89.0% | 1 577 | 1 525 |
| Interest and rent on land | | | | | | | | | |
| Transfers and subsidies | 274 | (232) | - | 42 | 41 | 1 | 97.6% | - | - |
| Provinces and municipalities | | | | | | | | | |
| Departmental agencies and accounts | | | | | | | | | |
| Higher education institutions | | | | | | | | | |
| Foreign governments and international organisations | | | | | | | | | |
| Public corporations and private enterprises | | | | | | | | | |
| Non-profit institutions | | | | | | | | | |
| Households | 274 | (232) | - | 42 | 41 | 1 | 97.6% | - | - |
| Payments for capital assets | - | 19 | - | 19 | 65 | (46) | 342.1% | 42 | 12 |
| Buildings and other fixed structures | | | | | | | | | |
| Machinery and equipment | | | | | | | | | |
| Heritage assets | | | | | | | | | |
| Specialised military assets | | | | | | | | | |
| Biological assets | | | | | | | | | |
| Land and subsoil assets | | | | | | | | | |
| Payments for financial assets | - | (1 087) | - | 3 578 | 3 280 | 298 | 91.7% | 4 634 | 4 521 |
| Total | 4 665 | (1 087) | - | 3 578 | 3 280 | 298 | 91.7% | 4 634 | 4 521 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | 2013/14 | | | | | | 2014/15 | | |
|---|------------------------|-------------------|----------------|---------------------|--------------------|--------------|---|---------------------|--------------------|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| 1.2. Corporate Services | | | | | | | | | |
| Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Current payments | 100 902 | (991) | (2 000) | 97 911 | 97 000 | 911 | 99.1% | 92 139 | 91 474 |
| Compensation of employees | 56 664 | (2 113) | - | 54 511 | 53 770 | 781 | 98.6% | 50 166 | 49 734 |
| Goods and services | 44 238 | 1 122 | (2 000) | 43 360 | 43 230 | 130 | 99.7% | 41 973 | 41 740 |
| Interest and rent on land | | | | | | | | | |
| Transfers and subsidies | 578 | 1 075 | - | 1 653 | 1 387 | 266 | 83.9% | 1 048 | 923 |
| Provinces and municipalities | | | | | | | | | |
| Departmental agencies and accounts | - | 1 127 | - | 1 127 | 1 062 | 65 | 94.2% | 682 | 674 |
| Higher education institutions | | | | | | | | | |
| Foreign governments and international organisations | | | | | | | | | |
| Public corporations and private enterprises | | | | | | | | | |
| Non-profit institutions | | | | | | | | | |
| Households | | | | | | | | | |
| Payments for capital assets | 200 | 894 | - | 1 094 | 894 | 200 | 81.7% | - | - |
| Buildings and other fixed structures | | | | | | | | | |
| Machinery and equipment | 200 | 894 | - | 1 094 | 894 | 200 | 81.7% | - | - |
| Heritage assets | | | | | | | | | |
| Specialised military assets | | | | | | | | | |
| Biological assets | | | | | | | | | |
| Land and subsoil assets | | | | | | | | | |
| Payments for financial assets | 101 680 | 978 | (2 000) | 100 658 | 99 281 | 1 377 | 98.6% | 93 210 | 92 419 |
| Total | 101 680 | 978 | (2 000) | 100 658 | 99 281 | 1 377 | 98.6% | 93 210 | 92 419 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| rogramme 2: CULTURAL AFFAIRS | 2014/15 | | | | | 2013/14 | | | |
|--|------------------------|-------------------|------------|---------------------|--------------------|------------|---|---------------------|--------------------|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Sub programme | | | | | | | | | |
| 1. Management | 1 364 | - | - | 1 364 | 1 306 | 58 | 95.7% | 1 15 | 1 136 |
| 2. Arts and Culture | 12 012 | (48) | (500) | 11 464 | 11 428 | 36 | 99.7% | 12 552 | 12 496 |
| 3. Museum and Heritage resource Services | 9 265 | - | 800 | 10 065 | 9 840 | 225 | 97.8% | 8 334 | 8 067 |
| 4. Language Services | 6 744 | 70 | - | 6 814 | 6 711 | 103 | 98.5% | 6 388 | 6 331 |
| Total for sub programmes | 29 385 | 22 | 300 | 29 707 | 29 285 | 422 | 98.6% | 24 429 | 28 030 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | | | | | | | | |
|--|-----------|----------|----------|------------|-------------|---------------|-----------|-----------|
| Inventory: Clothing material and supplies | 30 | 11 | - | 41 | - | 100.0% | - | - |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - |
| Inventory: Fuel, oil and gas | - | - | - | - | - | - | - | - |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - |
| Inventory: Materials and supplies | - | 242 | - | 213 | 29 | 88.0% | - | - |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - |
| Inventory: Medicine | - | - | - | - | - | - | - | - |
| Medsas Inventory Interface | - | - | - | - | - | - | - | - |
| Inventory: Other supplies | - | 24 | - | 24 | - | 100.0% | 26 | - |
| Consumable supplies | - | - | - | - | - | - | - | - |
| Consumable: Stationery, printing and office supplies | - | - | - | - | - | - | - | - |
| Operating leases | - | - | - | - | - | - | - | - |
| Property payments | - | - | - | - | - | - | - | - |
| Transport provided: Departmental activity | 100 | 20 | 200 | 308 | 12 | 96.3% | 389 | 373 |
| Travel and subsistence | 436 | 75 | 30 | 77 | (232) | 142.9% | 806 | 758 |
| Training and development | - | - | - | - | - | - | - | - |
| Operating payments | 2 122 | (516) | 60 | 1 652 | 14 | 99.2% | 734 | 681 |
| Venues and facilities | 125 | 92 | 300 | 452 | 65 | 87.4% | 1 005 | 992 |
| Rental and hiring | - | - | - | - | - | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 90 | - | - | 150 | (60) | 166.7% | 31 | 22 |
| Provinces and municipalities | - | - | - | - | - | - | - | - |
| Provinces | - | - | - | - | - | - | - | - |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| 2.1. Management | 2014/15 | | | | | | 2013/14 | | |
|---|------------------------|-------------------|----------|---------------------|--------------------|-----------|---|---------------------|--------------------|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Current payments | 1 364 | - | - | 1 364 | 1 306 | 58 | 95.7% | 1 155 | 1 136 |
| Compensation of employees | 1 284 | - | - | 1 284 | 1 262 | 22 | 98.3% | 1 145 | 1 127 |
| Goods and services | 80 | - | - | 80 | 44 | 36 | 55.0% | 10 | 9 |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | - | - | - | - | - | - | - | - | - |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 1 364 | - | - | 1 364 | 1 306 | 58 | 95.7% | 1 155 | 1 136 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | 2014/15 | | | | | | 2013/14 | | |
|---|------------------------|-------------------|----------------|---------------------|--------------------|------------|---|---------------------|--------------------|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Economic classification | 12 012 | (48) | (500) | 11 464 | 11 417 | 47 | 99.6% | 12 552 | 12 496 |
| Current payments | 9 612 | (120) | (1 000) | 8 492 | 8 238 | 254 | 97.0% | 8 678 | 8 651 |
| Compensation of employees | 2 400 | 72 | 500 | 2 972 | 3 179 | (207) | 107.0% | 3 874 | 3 845 |
| Goods and services | - | - | - | - | 11 | (11) | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | 11 | (11) | - | - | - |
| Payments for capital assets | - | - | - | - | - | - | - | - | - |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 12 012 | (48) | (500) | 11 464 | 11 428 | 36 | 99.7% | 12 552 | 12 496 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | 2014/15 | | | | | | 2013/14 | | |
|---|------------------------|-------------------|------------|---------------------|--------------------|-------------|---|---------------------|--------------------|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Current payments | 9 175 | - | 800 | 9 975 | 9 701 | 274 | 97.3% | 8 304 | 8 046 |
| Compensation of employees | 6 673 | (200) | (200) | 6 273 | 6 089 | 184 | 97.1% | 6 454 | 6 327 |
| Goods and services | 2 502 | 200 | 1 000 | 3 702 | 3 612 | 90 | 97.6% | 1 850 | 1 719 |
| Interest and rent on land | | | | | | | | | |
| Transfers and subsidies | 90 | - | - | 90 | 139 | (49) | 154.4% | 30 | 21 |
| Provinces and municipalities | | | | | | | | | |
| Departmental agencies and accounts | | | | | | | | | |
| Higher education institutions | | | | | | | | | |
| Foreign governments and international organisations | | | | | | | | | |
| Public corporations and private enterprises | | | | | | | | | |
| Non-profit institutions | | | | | | | | | |
| Households | | | | | | | | | |
| Payments for capital assets | 90 | - | - | 90 | 139 | (49) | 154.4% | 30 | 21 |
| Buildings and other fixed structures | | | | | | | | | |
| Machinery and equipment | | | | | | | | | |
| Heritage assets | | | | | | | | | |
| Specialised military assets | | | | | | | | | |
| Biological assets | | | | | | | | | |
| Land and subsoil assets | | | | | | | | | |
| Payments for financial assets | 9 265 | - | 800 | 10 065 | 9 840 | 225 | 97.8% | 8 334 | 8 067 |
| Total | 9 265 | - | 800 | 10 065 | 9 840 | 225 | 97.8% | 8 334 | 8 067 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
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APPROPRIATION STATEMENT
for the year ended 31 March 2015

| 2.4. Language Services | 2014/15 | | | | | | 2013/14 | | |
|---|------------------------|-------------------|----------|---------------------|--------------------|------------|---|---------------------|--------------------|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Economic classification | 6 744 | 70 | - | 6 814 | 6 711 | 103 | 98.5% | 6 387 | 6 330 |
| Current payments | 6 744 | - | - | 6 444 | 6 337 | 107 | 98.3% | 5 968 | 5 964 |
| Compensation of employees | 6 444 | - | - | 370 | 374 | (4) | 101.1% | 419 | 366 |
| Goods and services | 300 | 70 | - | - | - | - | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | - | - | - | - | - | - | - | - | - |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 6 744 | 70 | - | 6 814 | 6 711 | 103 | 98.5% | 6 388 | 6 331 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | 2014/15 | | | | | 2013/14 | | | |
|--|------------------------|-------------------|--------------|---------------------|--------------------|---------------|---|---------------------|--------------------|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Programme 3: LIBRARY AND ARCHIVE SERVICES | | | | | | | | | |
| Sub programme | | | | | | | | | |
| 1. Library Services | 103 582 | - | 1 000 | 104 582 | 67 373 | 37 209 | 64.4% | 68 284 | 54 223 |
| 2. Archive Services | 4 146 | - | - | 4 146 | 4 211 | (65) | 101.6% | 4 223 | 3 819 |
| Total for sub programmes | 107 728 | - | 1 000 | 108 728 | 71 584 | 37 144 | 65.8% | 72 507 | 58 042 |
| Economic classification | | | | | | | | | |
| Current payments | 68 714 | (1 340) | 1 000 | 68 374 | 52 164 | 16 210 | 76.3% | 45 323 | 44 181 |
| Compensation of employees | 28 809 | - | 1 000 | 29 809 | 25 815 | 3 994 | 86.6% | 23 060 | 22 834 |
| Salaries and wages | 27 084 | 20 | 924 | 28 028 | 23 658 | 4 370 | 84.4% | 20 863 | 20 725 |
| Social contributions | 1 725 | (20) | 76 | 1 781 | 2 157 | (376) | 121.1% | 2 197 | 2 109 |
| Goods and services | 39 905 | (1 340) | - | 38 565 | 26 349 | 12 216 | 68.3% | 22 263 | 21 347 |
| Administrative fees | - | - | - | - | - | - | - | - | - |
| Advertising | 1 100 | (1 030) | - | 70 | 69 | 1 | 98.6% | 797 | 750 |
| Minor assets | 12 916 | (2 772) | - | 10 144 | 6 999 | 3 145 | 69.0% | 6 948 | 6 420 |
| Audit costs: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | 122 | 285 | - | 407 | 317 | 90 | 77.9% | 56 | 56 |
| Communication | 35 | (13) | - | 22 | 16 | 6 | 72.7% | 15 | 14 |
| Computer services | 8 500 | 485 | - | 8 985 | 8 672 | 313 | 96.5% | 8 929 | 8 861 |
| Consultants: Business and advisory services | - | - | - | - | - | - | - | - | - |
| Infrastructure and planning services | - | - | - | - | - | - | - | - | - |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | | | | | | | | | | | | | | | | | | | | |
|--|----------------|---------|---|----------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Subsidies on products and production | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Other transfers to private enterprises | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Non-profit institutions | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Households | - | - | - | 17 | - | - | 17 | - | - | - | - | - | - | - | - | - | - | - | 125 | |
| Social benefits | - | - | - | - | - | - | 17 | - | - | - | - | - | - | - | - | - | - | - | 125 | |
| Other transfers to households | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| Payments for capital assets | | | | | | | | | | | | | | | | | | | | |
| Buildings and other fixed structures | 39 014 | 1 340 | - | 40 354 | 19 403 | 20 951 | 27 057 | 48.1% | 27 057 | 13 736 | 48.1% | 27 057 | 27 057 | 48.1% | 27 057 | 27 057 | 27 057 | 27 057 | 27 057 | 13 736 |
| Buildings | 37 014 | (9 851) | - | 27 163 | 14 938 | 12 225 | 23 417 | 55.0% | 23 417 | 10 663 | 55.0% | 23 417 | 23 417 | 55.0% | 23 417 | 23 417 | 23 417 | 23 417 | 23 417 | 10 663 |
| Other fixed structures | 2 000 | 11 191 | - | 13 191 | 4 465 | 8 726 | 3 640 | 33.8% | 3 640 | 3 073 | 33.8% | 3 640 | 3 640 | 33.8% | 3 640 | 3 640 | 3 640 | 3 640 | 3 640 | 3 073 |
| Machinery and equipment | - | 9 720 | - | 9 720 | 1 618 | 8 102 | 1 679 | 16.6% | 1 679 | 1 679 | 16.6% | 1 679 | 1 679 | 16.6% | 1 679 | 1 679 | 1 679 | 1 679 | 1 679 | 1 679 |
| Transport equipment | 2 000 | 1 471 | - | 3 471 | 2 847 | 624 | 1 961 | 82.0% | 1 961 | 1 394 | 82.0% | 1 961 | 1 961 | 82.0% | 1 961 | 1 961 | 1 961 | 1 961 | 1 961 | 1 394 |
| Other machinery and equipment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Land and subsoil assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Intangible assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | | | | | | | | | | | | | | | | | | | | |
| Total | 107 728 | - | - | 108 728 | 71 584 | 37 144 | 72 507 | 65.8% | 72 507 | 58 042 | 65.8% | 72 507 | 72 507 | 65.8% | 72 507 | 72 507 | 72 507 | 72 507 | 72 507 | 58 042 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| 3.1. Library Services | 2014/15 | | | | | | 2013/14 | | |
|---|------------------------|-------------------|--------------|---------------------|--------------------|---------------|---|---------------------|--------------------|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Current payments | 64 568 | (1 320) | 1 000 | 64 248 | 47 970 | 16 278 | 74.7% | 41 100 | 40 362 |
| Compensation of employees | 25 145 | (72) | 1 000 | 26 073 | 22 001 | 4 072 | 84.4% | 19 327 | 19 111 |
| Goods and services | 39 423 | (1 248) | - | 38 175 | 25 969 | 12 206 | 68.0% | 21 773 | 21 251 |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | - | - | - | - | - | - | - | 127 | 125 |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | 127 | 125 |
| Payments for capital assets | 39 014 | 1 320 | - | 40 334 | 19 403 | 20 931 | 48.1% | 27 057 | 13 736 |
| Buildings and other fixed structures | 37 014 | (9 851) | - | 27 163 | 14 938 | 12 225 | 55.0% | 23 417 | 10 663 |
| Machinery and equipment | 2 000 | 11 171 | - | 13 171 | 4 465 | 8 706 | 33.9% | 3 640 | 3 073 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and subsoil assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 103 582 | - | 1 000 | 104 582 | 67 373 | 37 209 | 64.4% | 68 284 | 54 223 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | 2013/14 | | | | | | 2014/15 | | |
|---|------------------------|-------------------|----------|---------------------|--------------------|-------------|---|---------------------|--------------------|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| 3.2. Archive Services | | | | | | | | | |
| Economic classification | 4 146 | (20) | - | 4 126 | 4 194 | (68) | 101.6% | 4 223 | 3 819 |
| Current payments | 3 664 | 72 | - | 3 736 | 3 814 | (78) | 102.1% | 3 733 | 3 723 |
| Compensation of employees | 482 | (92) | - | 390 | 380 | 10 | 97.4% | 490 | 96 |
| Goods and services | - | - | - | - | - | - | - | - | - |
| Interest and rent on land | - | - | - | - | 17 | (17) | - | - | - |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | - | 20 | - | 20 | - | 20 | - | - | - |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | - | 20 | - | 20 | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and subsoil assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 4 146 | - | - | 4 146 | 4 211 | (65) | 101.6% | 4 223 | 3 819 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
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APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | 2014/15 | | | | | | 2013/14 | | |
|---|------------------------|-------------------|------------|---------------------|--------------------|--------------|---|---------------------|--------------------|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Programme 4: SPORT AND RECREATION | | | | | | | | | |
| Sub programme | | | | | | | | | |
| 1. Management | 7 535 | (1 227) | - | 6 308 | 5 712 | 596 | 90.6% | 5 960 | 444 |
| 2. Sport | 6 173 | (1 231) | 500 | 5 442 | 5 443 | (1) | 100.0% | 4 428 | 5 147 |
| 3. School Sport | 65 121 | 2 458 | 200 | 67 799 | 68 009 | (230) | 100.3% | 72 340 | 68 497 |
| Total for sub programmes | 78 829 | - | 700 | 79 529 | 79 164 | 365 | 99.5% | 82 728 | 74 088 |
| Economic classification | | | | | | | | | |
| Current payments | 68 776 | | 700 | 69 476 | 69 734 | (258) | 100.4% | 73 870 | 70 249 |
| Compensation of employees | 20 317 | (788) | 200 | 19 729 | 20 442 | (713) | 103.6% | 19 169 | 16 441 |
| Salaries and wages | 18 595 | (352) | 200 | 18 443 | 18 457 | (14) | 100.1% | 17 373 | 14 642 |
| Social contributions | 1 722 | (436) | - | 1 286 | 1 985 | (699) | 154.4% | 1 796 | 1 799 |
| Goods and services | 48 459 | 788 | 500 | 49 747 | 49 292 | 455 | 99.1% | 54 701 | 53 808 |
| Administrative fees | - | - | - | - | - | - | - | - | - |
| Advertising | 511 | (83) | 40 | 468 | 429 | 39 | 91.7% | 583 | 542 |
| Minor assets | 50 | (24) | - | 26 | - | 26 | - | 14 | 4 |
| Audit costs: External | - | - | - | - | - | - | - | - | - |
| Bursaries: Employees | - | - | - | - | - | - | - | - | - |
| Catering: Departmental activities | 5 262 | (1 485) | - | 3 777 | 3 657 | 120 | 96.8% | 4 870 | 4 833 |
| Communication | 100 | (72) | - | 28 | 19 | 9 | 67.9% | 39 | 26 |
| Computer services | - | - | - | - | - | - | - | - | - |
| Consultants: Business and advisory services | - | - | - | - | - | - | - | - | - |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | | | | | | | | | | | | |
|--|-------|---------|--------|--------|-----|-------|-------|-------|---|---|---|---|
| Infrastructure and planning services | - | - | - | - | - | - | - | - | - | - | - | - |
| Laboratory services | - | - | - | - | - | - | - | - | - | - | - | - |
| Scientific and technological services | - | - | - | - | - | - | - | - | - | - | - | - |
| Legal services | - | - | - | - | - | - | - | - | - | - | - | - |
| Contractors | 825 | (110) | 715 | 669 | 46 | 93.6% | 998 | 968 | | | | |
| Agency and support / outsourced services | 110 | 50 | 160 | 152 | 8 | 95.0% | 150 | 141 | | | | |
| Entertainment | - | - | - | - | - | - | - | - | | | | |
| Fleet services | 270 | (114) | 156 | 115 | 41 | 73.7% | 139 | 135 | | | | |
| Housing | - | - | - | - | - | - | - | - | | | | |
| Inventory: Clothing material and supplies | 7 729 | 867 | 8 596 | 8 335 | 261 | 97.0% | 9 336 | 9 275 | | | | |
| Inventory: Farming supplies | - | - | - | - | - | - | - | - | | | | |
| Inventory: Food and food supplies | - | - | - | - | - | - | - | - | | | | |
| Inventory: Fuel, oil and gas | - | - | - | - | - | - | - | - | | | | |
| Inventory: Learner and teacher support material | - | - | - | - | - | - | - | - | | | | |
| Inventory: Materials and supplies | 5 583 | (4 032) | 1 551 | 1 280 | 271 | 82.5% | 5 141 | 5 064 | | | | |
| Inventory: Medical supplies | - | - | - | - | - | - | - | - | | | | |
| Inventory: Medicine | - | - | - | - | - | - | - | - | | | | |
| Medsas Inventory Interface | - | - | - | - | - | - | - | - | | | | |
| Inventory: Other supplies | - | - | - | - | - | - | - | - | | | | |
| Consumable supplies | - | - | - | - | - | - | - | (9) | | | | |
| Consumable: Stationery, printing and office supplies | 130 | 16 | 166 | 132 | 34 | 79.5% | 100 | 72 | | | | |
| Operating leases | - | - | - | - | - | - | - | - | | | | |
| Property payments | - | - | - | - | - | - | - | - | | | | |
| Transport provided: Departmental activity | 8 041 | 2 033 | 10 134 | 10 123 | 11 | 99.9% | 9 165 | 9 058 | | | | |

DEPARTMENT OF SPORT, ARTS AND CULTURE
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APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | | | | | | | | | |
|---|---------------|-------|-----|---------------|--------------|------------|--------------|--------------|-------------|
| Travel and subsistence | 15 750 | 3 407 | - | 19 157 | 19 586 | (429) | 102.2% | 19 983 | 19 665 |
| Training and development | 2 048 | 376 | - | 2 424 | 2 331 | 93 | 96.2% | 2 078 | 1 979 |
| Operating payments | 200 | (200) | - | - | 44 | (44) | - | 150 | 145 |
| Venues and facilities | 1 850 | 159 | 380 | 2 389 | 2 439 | (50) | 102.1% | 1955 | 1900 |
| Rental and hiring | - | - | - | - | - | - | - | - | - |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Interest | - | - | - | - | - | - | - | - | - |
| Rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 10 053 | - | - | 10 053 | 9 430 | 623 | 93.8% | 8 858 | 3839 |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Provinces | - | - | - | - | - | - | - | - | - |
| Provincial Revenue Funds | - | - | - | - | - | - | - | - | - |
| Provincial agencies and funds | - | - | - | - | - | - | - | - | - |
| Municipalities | 5 000 | - | - | 5 000 | 4 444 | 556 | 88.9% | 5 000 | - |
| Municipal bank accounts | 5 000 | - | - | 5 000 | 4 444 | 556 | 88.9% | 5 000 | - |
| Municipal agencies and funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Social security funds | - | - | - | - | - | - | - | - | - |
| Departmental agencies | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Public corporations | - | - | - | - | - | - | - | - | - |
| Subsidies on products and production | - | - | - | - | - | - | - | - | - |

DEPARTMENT OF SPORT, ARTS AND CULTURE
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APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | | | | | | | | | |
|--|---------------|---------------|---------------|------------|--------------|---------------|---------------|------------|------------|
| Other transfers to public corporations | - | - | - | - | - | - | - | - | - |
| Private enterprises | - | - | - | - | - | - | - | - | - |
| Subsidies on products and production | - | - | - | - | - | - | - | - | - |
| Other transfers to private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | 5 053 | 5 053 | 4 986 | 67 | 98.7% | 3 674 | 3 656 | 183 | 183 |
| Households | - | - | - | - | - | 184 | 183 | 183 | - |
| Social benefits | - | - | - | - | - | 184 | - | - | - |
| Other transfers to households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | - | - | - | - | - | - | - | - | - |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | - | - | - | - | - | - | - | - | - |
| Transport equipment | - | - | - | - | - | - | - | - | - |
| Other machinery and equipment | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and subsoil assets | - | - | - | - | - | - | - | - | - |
| Intangible assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 78 829 | 79 529 | 79 164 | 365 | 99.5% | 82 728 | 74 088 | 183 | 183 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
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APPROPRIATION STATEMENT
for the year ended 31 March 2015

| 4.1. Management | 2014/15 | | | | | | 2013/14 | | |
|---|------------------------|-------------------|----------|---------------------|--------------------|------------|---|---------------------|--------------------|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Current payments | 2 535 | (1 227) | - | 1 308 | 1 268 | 40 | 96.9% | 960 | 444 |
| Compensation of employees | 2 535 | (1 227) | - | 1 308 | 1 268 | 40 | 96.9% | 960 | 444 |
| Goods and services | | | | | | | | | |
| Interest and rent on land | | | | | | | | | |
| Transfers and subsidies | 5 000 | - | - | 5 000 | 4 444 | 556 | 88.9% | 5 000 | - |
| Provinces and municipalities | 5 000 | - | - | 5 000 | 4 444 | 556 | 88.9% | 5 000 | - |
| Departmental agencies and accounts | - | - | - | -- | - | - | - | - | - |
| Higher education institutions | - | - | - | -- | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | -- | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | -- | - | - | - | - | - |
| Non-profit institutions | - | - | - | -- | - | - | - | - | - |
| Households | - | - | - | -- | - | - | - | - | - |
| Payments for capital assets | - | - | - | - | - | - | - | - | - |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and subsoil assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 7 535 | (1 227) | - | 6 308 | 5 712 | 596 | 90.6% | 5 960 | 444 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
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APPROPRIATION STATEMENT
for the year ended 31 March 2015

| 4.2. Sports | 2014/15 | | | | | | 2013/14 | | |
|---|------------------------|-------------------|------------|---------------------|--------------------|------------|---|---------------------|--------------------|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| Economic classification | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Current payments | 6 173 | (1 231) | 500 | 5 442 | 5 443 | (1) | 100.0% | 4 244 | 4 964 |
| Compensation of employees | 6 173 | (1 231) | - | 4 942 | 4 964 | (22) | 100.4% | 4 109 | 4 836 |
| Goods and services | - | - | 500 | 500 | 479 | 21 | 95.8% | 135 | 128 |
| Interest and rent on land | 184 | 183 | 184 | 183 | 184 | 183 | 184 | 183 | 184 |
| Transfers and subsidies | - | - | - | - | - | - | - | - | - |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | - | - | - | - | - | - | - | - | - |
| Households | - | - | - | - | - | - | - | - | 183 |
| Payments for capital assets | - | - | - | - | - | - | - | - | - |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 6 173 | (1 231) | 500 | 5 442 | 5 443 | (1) | 100.0% | 4 428 | 5 147 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
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APPROPRIATION STATEMENT
for the year ended 31 March 2015

| | 2014/15 | | | | | | 2013/14 | | |
|---|------------------------|-------------------|------------|---------------------|--------------------|--------------|---|---------------------|--------------------|
| | Adjusted Appropriation | Shifting of Funds | Virement | Final Appropriation | Actual Expenditure | Variance | Expenditure as % of final appropriation | Final Appropriation | Actual expenditure |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| Economic classification | | | | | | | | | |
| Current payments | 60 068 | 2 458 | 200 | 62 726 | 63 023 | (297) | 100.5% | 68 666 | 68 841 |
| Compensation of employees | 11 609 | 1 670 | 200 | 13 479 | 14 210 | (731) | 105.4% | 14 100 | 11 161 |
| Goods and services | 48 459 | 788 | - | 49 247 | 48 813 | 434 | 99.1% | 54 566 | 53 680 |
| Interest and rent on land | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies | 5 053 | - | - | 5 053 | 4 986 | 67 | 98.7% | 3 674 | 3 656 |
| Provinces and municipalities | - | - | - | - | - | - | - | - | - |
| Departmental agencies and accounts | - | - | - | - | - | - | - | - | - |
| Higher education institutions | - | - | - | - | - | - | - | - | - |
| Foreign governments and international organisations | - | - | - | - | - | - | - | - | - |
| Public corporations and private enterprises | - | - | - | - | - | - | - | - | - |
| Non-profit institutions | 5 053 | - | - | 5 053 | 4 986 | 67 | 98.7% | 3 674 | 3 656 |
| Households | - | - | - | - | - | - | - | - | - |
| Payments for capital assets | - | - | - | - | - | - | - | - | - |
| Buildings and other fixed structures | - | - | - | - | - | - | - | - | - |
| Machinery and equipment | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Specialised military assets | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land and subsoil assets | - | - | - | - | - | - | - | - | - |
| Payments for financial assets | - | - | - | - | - | - | - | - | - |
| Total | 65 121 | 2 458 | 200 | 67 799 | 68 009 | (230) | 100.3% | 72 340 | 68 497 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
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NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2015

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 | Variance as a % of Final Appropriation |
|--|------------------------|-----------------------|---------------|---|
| | R'000 | R'000 | R'000 | % |
| Programme 1: Administration | 106 058 | 104 340 | 1 718 | 2% |
| <p><i>The saving under Programme 1: Administration was due to the implementation of the austerity measures which resulted in some trips not materializing as well as late deliveries of furniture for the departmental district offices.</i></p> | | | | |
| Programme 2: Cultural Affairs | 29 707 | 29 285 | 422 | 1% |
| <p><i>There were no material variances realised under Programme 2: Cultural Affairs</i></p> | | | | |
| Programme 3: Library and archives services | 108 728 | 71 584 | 37 144 | 34% |

The variance in programme 3, Library and Archives services resulted from the following:

- *Late appointment of building contractors for the repair and maintenance of twelve (12) planned libraries budgeted for R3 515 000*
- *Late completion of maintenance and upgrading of 18 libraries carried over from the 2013/14 planned projects.*
- *Slow progress in the appointment of building contractors and implementation of library infrastructure projects, i.e. construction of Nzhelele, Phokwane, Rooiberg, Ramokgopa and*

**DEPARTMENT OF SPORT, ARTS AND CULTURE
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NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2015**

Eldorado. A total funding of R27 815 000 was budgeted for these libraries in the financial year under review and only 35% was utilized.

- *Late deliveries of machinery and equipment for the community libraries*
- *Vacant library positions that resulted mainly from resignations due to impurities in salary grades with other provinces; and*
- *Delays in the filling of the vacant and 26 new planned library conditional grant positions which includes amongst others, the following: Senior Manager – Library Infrastructure, Manager – Library Infrastructure Deputy Manager-Monitoring and Evaluation, 2 x State Accountants, Acquisition librarian, Librarians and Library assistants*

| | | | | |
|--|---------------|---------------|------------|-----------|
| Programme 4: Sport and recreation | 79 529 | 79 164 | 365 | 0% |
|--|---------------|---------------|------------|-----------|

There were no material variances realised under Programme 4: Sport and Recreation

4.2 Per economic classification

| | Final Appropriation | Actual Expenditure | Variance | Variance as a % of Final Appropriation |
|---------------------------|--------------------------------|-------------------------------|-----------------|---|
| | R'000 | R'000 | R'000 | % |
| Current payments | | | | |
| Compensation of employees | 130 508 | 125 649 | 4 859 | 4% |
| Goods and services | 140 209 | 127 337 | 12 872 | 9% |
| Interest and rent on land | | | | |

The 4% variance resulted from the non-filling of vacant and new library conditional grant positions included in the annual COE budget, while the 9% variance under goods and services mainly from the late and non-implementation of repairs and maintenance of ten (10) and thirteen (13) respectively. Appointment of contractors for the implementation of the 13 libraries was finalized towards the end of February 2015.

Transfers and subsidies

| | | | | |
|---|-------|-------|-----|-----|
| Provinces and municipalities | 6 127 | 5 506 | 621 | 10% |
| Departmental agencies and accounts | | | | |
| Higher education institutions | | | | |
| Public corporations and private enterprises | | | | |
| Foreign governments and international organisations | | | | |
| Non-profit institutions | 5 053 | 4 986 | 67 | 1% |
| Households | 658 | 533 | 125 | 19% |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13
NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2015

The variance under **transfers and subsidies** resulted from the following:

- Non-payment of leave gratuity due to tax issues for a former official who resigned (early retirement) from the public service in the last quarter of the financial year.
- Partial (89%) transfer of the budgeted R5 million to the Polokwane Municipality for the 2013/14 CHAN games. The Municipality failed to comply with the required procurement policies, legislations and regulations in line with the signed memorandum of agreement.

Payments for capital assets

| | | | | |
|--------------------------------------|--------|--------|--------|-----|
| Buildings and other fixed structures | 27 163 | 14 938 | 12 225 | 45% |
| Machinery and equipment | 14 304 | 5 424 | 8 880 | 62% |
| Heritage assets | | | | |
| Specialised military assets | | | | |
| Biological assets | | | | |
| Land and subsoil assets | | | | |
| Intangible assets | | | | |

The variances under payments of capital assets resulted from the following:

- Late completion of upgrading of eight (8) libraries carried over from the 2013/14 planned projects.
- Slow progress in the appointment of building contractors and implementation of library infrastructure projects, i.e. construction of Nzhelele, Phokwane, Rooiberg, Ramokgopa and Eldorado. A total funding of R27 815 000 was budgeted for these libraries in the financial year under review and only 35% was utilized.
- Late deliveries of machinery and equipment for the community libraries including modular libraries.

4.3. Per conditional grant

| | Final Appropriation | Actual Expenditure | Variance | Variance as a % of Final Appropriation |
|----------------------------------|--------------------------------|-------------------------------|-----------------|---|
| | R'000 | R'000 | R'000 | % |
| EPWP Incentive Grant | 2 102 | 2 058 | 44 | 2% |
| Mass Sport & Recr Partic Grant | 59 446 | 58 848 | 598 | 1% |
| Community Library services Grant | 95 024 | 57 585 | 37 439 | 39% |

The 39% variance in Community Library services conditional grant services resulted from the following:

- Late appointment of building contractors for the repair and maintenance of twelve (12) planned

**DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13
NOTES TO THE APPROPRIATION STATEMENT
for the year ended 31 March 2015**

libraries budgeted for R3 515 000

- *Late completion of maintenance and upgrading of 18 libraries carried over from the 2013/14 planned projects.*
- *Slow progress in the appointment of building contractors and implementation of library infrastructure projects, i.e. construction of Nzhelele, Phokwane, Rooiberg, Ramokgopa and Eldorado. A total funding of R27 815 000 was budgeted for these libraries in the financial year under review and only 35% was utilized.*
- *Late deliveries of machinery and equipment for the community libraries*
- *Vacant library positions that resulted mainly from resignations due to impurities in salary grades with other provinces; and*
- *Delays in the filling of the vacant and 26 new planned library conditional grant positions which includes amongst others, the following: Senior Manager – Library Infrastructure, Manager – Library Infrastructure Deputy Manager-Monitoring and Evaluation, 2 x State Accountants, Acquisition librarian, Librarians and Library assistants*



DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13
STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2015

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|---|-----------|------------------|------------------|
| REVENUE | | | |
| Annual appropriation | <u>1</u> | 322 200 | 281 508 |
| Statutory appropriation | <u>2</u> | 1 822 | 1 735 |
| Departmental revenue | <u>3</u> | - | 199 |
| NRF Receipts | | - | - |
| Aid assistance | <u>4</u> | - | - |
| TOTAL REVENUE | | 324 022 | 283 442 |
| EXPENDITURE | | | |
| Current expenditure | | | |
| Compensation of employees | <u>5</u> | 125 650 | 115 775 |
| Goods and services | <u>6</u> | 127 337 | 124 359 |
| Interest and rent on land | <u>7</u> | - | - |
| Aid assistance | <u>4</u> | - | - |
| Total current expenditure | | 252 987 | 240 134 |
| Transfers and subsidies | | | |
| Transfers and subsidies | <u>9</u> | 11 024 | 4 909 |
| Aid assistance | <u>4</u> | - | - |
| Total transfers and subsidies | | 11 024 | 4 909 |
| Expenditure for capital assets | | | |
| Tangible assets | <u>10</u> | 20 362 | 13 748 |
| Intangible assets | <u>10</u> | - | - |
| Total expenditure for capital assets | | 20 362 | 13 748 |
| Unauthorised expenditure approved without funding | 11 | - | - |
| Payments for financial assets | <u>8</u> | - | 22 |
| TOTAL EXPENDITURE | | 284 373 | 258 813 |
| SURPLUS/(DEFICIT) FOR THE YEAR | | 39 649 | 24 629 |

**DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13
STATEMENT OF FINANCIAL PERFORMANCE
for the year ended 31 March 2015**

Reconciliation of Net Surplus/(Deficit) for the year

| | | | |
|---------------------------------------|-----------|---------------|---------------|
| Voted funds | | 39 649 | 24 430 |
| Annual appropriation | | 1 567 | 6 495 |
| Conditional grants | | 38 082 | 17 935 |
| Unconditional grants | | | |
| Departmental revenue and NRF Receipts | <u>19</u> | - | 199 |
| Aid assistance | <u>4</u> | | |
| SURPLUS/(DEFICIT) FOR THE YEAR | | 39 649 | 24 629 |



DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

STATEMENT OF FINANCIAL POSITION
for the year ended 31 March 2015

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|---|-----------|------------------|------------------|
| ASSETS | | | |
| Current assets | | 39 769 | 30 222 |
| Unauthorised expenditure | <u>11</u> | 7 141 | 7 141 |
| Cash and cash equivalents | <u>12</u> | 31 595 | 23 081 |
| Other financial assets | <u>13</u> | - | - |
| Prepayments and advances | <u>14</u> | - | - |
| Receivables | <u>15</u> | 33 | - |
| Loans | <u>17</u> | - | - |
| Aid assistance prepayments | <u>4</u> | - | - |
| Aid assistance receivable | <u>4</u> | - | - |
| Non-current assets | | 916 | 926 |
| Investments | <u>16</u> | - | - |
| Receivables | <u>15</u> | 916 | 926 |
| Loans | <u>17</u> | - | - |
| Other financial assets | <u>13</u> | - | - |
| TOTAL ASSETS | | 39 685 | 31 148 |
| LIABILITIES | | | |
| Current liabilities | | 39 676 | 31 133 |
| Voted funds to be surrendered to the Revenue Fund | <u>18</u> | 39 649 | 30 627 |
| Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund | <u>19</u> | 12 | 227 |
| Bank overdraft | <u>20</u> | - | - |
| Payables | <u>21</u> | 15 | 53 |
| Aid assistance repayable | <u>4</u> | - | - |
| Aid assistance unutilised | <u>4</u> | - | 226 |
| Non-current liabilities | | | |
| Payables | <u>22</u> | - | - |
| TOTAL LIABILITIES | | 39 676 | 31 133 |
| NET ASSETS | | 9 | 15 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

STATEMENT OF FINANCIAL POSITION
for the year ended 31 March 2015

| | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|------------------------|-------------|------------------|------------------|
| Represented by: | | | |
| Capitalisation reserve | | - | - |
| Recoverable revenue | | 9 | 15 |
| Retained funds | | - | - |
| Revaluation reserves | | - | - |
| TOTAL | | 9 | 15 |



DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13
STATEMENT OF CHANGES IN NET ASSETS
for the year ended 31 March 2015

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|--|------|------------------|------------------|
| Capitalisation Reserves | | - | - |
| Opening balance | | | |
| Transfers: | | | |
| Movement in Equity | | | |
| Movement in Operational Funds | | | |
| Other movements | | | |
| Closing balance | | - | - |
| Recoverable revenue | | | |
| Opening balance | | 15 | 56 |
| Transfers: | | (6) | (41) |
| Irrecoverable amounts written off | 8.3 | | (22) |
| Debts revised | | | |
| Debts recovered (included in departmental receipts) | | (6) | (19) |
| Debts raised | | | |
| Closing balance | | 9 | 15 |
| Retained funds | | - | - |
| Opening balance | | | |
| Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY) | | | |
| Utilised during the year | | | |
| Other transfers | | | |
| Closing balance | | - | - |
| Revaluation Reserve | | | |
| Opening balance | | | |
| Revaluation adjustment (Housing departments) | | | |
| Transfers | | | |
| Other | | | |
| Closing balance | | - | - |
| TOTAL | | 9 | 15 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

CASH FLOW STATEMENT
for the year ended 31 March 2015

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|--|-----------|------------------|------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Receipts | | 325 705 | 290 969 |
| Annual appropriated funds received | 1.1 | 322 200 | 288 075 |
| Statutory appropriated funds received | 2 | 1 822 | 1 735 |
| Departmental revenue received | 3 | 1 683 | 490 |
| Interest received | 3.3 | - | 39 |
| NRF Receipts | | - | - |
| Aid assistance received | 4 | - | - |
| Net (increase)/decrease in working capital | | (61) | 104 |
| Surrendered to Revenue Fund | | (32 525) | (39 583) |
| Surrendered to RDP Fund/Donor | | (226) | - |
| Current payments | | (252 987) | (240 134) |
| Interest paid | 7 | - | - |
| Payments for financial assets | | - | (22) |
| Transfers and subsidies paid | | (11 024) | (4 909) |
| Net cash flow available from operating activities | 23 | 28 882 | 6 425 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Payments for capital assets | 10 | (20 362) | (13 748) |
| Proceeds from sale of capital assets | 3.4 | - | 580 |
| (Increase)/decrease in loans | | - | - |
| (Increase)/decrease in investments | | - | - |
| (Increase)/decrease in other financial assets | | - | - |
| Net cash flows from investing activities | | (20 362) | (13 168) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Distribution/dividend received | | - | - |
| Increase/(decrease) in net assets | | (6) | (41) |
| Increase/(decrease) in non-current payables | | - | - |
| Net cash flows from financing activities | | (6) | (41) |
| Net increase/(decrease) in cash and cash equivalents | | 8 514 | (6 784) |
| Cash and cash equivalents at beginning of period | | 23 081 | 29 865 |
| Cash and cash equivalents at end of period | 24 | 31 595 | 23 081 |

DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

ACCOUNTING POLICIES
for the year ended 31 March 2015

| | |
|---|--|
| Summary of significant accounting policies | |
| <p>The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated.</p> <p>The historical cost convention has been used, except where otherwise indicated. Management has used assessments and estimates in preparing the annual financial statements. These are based on the best information available at the time of preparation.</p> <p>Where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act (PFMA), Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.</p> | |
| 1 | <p>Basis of preparation</p> <p>The financial statements have been prepared in accordance with the Modified Cash Standard.</p> |
| 2 | <p>Going concern</p> <p>The financial statements have been prepared on a going concern basis.</p> |
| 3 | <p>Presentation currency</p> <p>Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.</p> |
| 4 | <p>Rounding</p> <p>Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).</p> |
| 5 | <p>Foreign currency translation</p> <p>Cash flows arising from foreign currency transactions are translated into South African Rands using the exchange rates prevailing at the date of payment / receipt.</p> |
| 6 | <p>Comparative information</p> |
| 6.1 | <p>Prior period comparative information</p> <p>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.</p> |
| 6.2 | <p>Current year comparison with budget</p> <p>A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.</p> |
| 7 | <p>Revenue</p> |
| 7.1 | <p>Appropriated funds</p> <p>Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation).</p> <p>Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process</p> |

**DEPARTMENT OF SPORT, ARTS AND CULTURE
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**ACCOUNTING POLICIES
for the year ended 31 March 2015**

| | |
|--------------|--|
| | <p>are recognised in the statement of financial performance on the date the adjustments become effective.</p> <p>The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.</p> |
| 7.2 | <p>Departmental revenue</p> <p>Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise.</p> <p>Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.</p> |
| 7.3 | <p>Accrued departmental revenue</p> <p>Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when:</p> <ul style="list-style-type: none"> • it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and • the amount of revenue can be measured reliably. <p>The accrued revenue is measured at the fair value of the consideration receivable.</p> <p>Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.</p> |
| 8 | <p>Expenditure</p> |
| 8.1 | <p>Compensation of employees</p> |
| 8.1.1 | <p>Salaries and wages</p> <p>Salaries and wages are recognised in the statement of financial performance on the date of payment.</p> |
| 8.1.2 | <p>Social contributions</p> <p>Social contributions made by the department in respect of current employees are recognised in the statement of financial performance on the date of payment.</p> <p>Social contributions made by the department in respect of ex-employees are classified as transfers to households in the statement of financial performance on the date of payment.</p> |
| 8.2 | <p>Other expenditure</p> <p>Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the statement of financial performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold.</p> |
| 8.3 | <p>Accrued expenditure payable</p> <p>Accrued expenditure payable is recorded in the notes to the financial statements when the goods are received or, in the case of services, when they are rendered to the department.</p> <p>Accrued expenditure payable is measured at cost.</p> |
| 8.4 | <p>Leases</p> |

DEPARTMENT OF SPORT, ARTS AND CULTURE
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ACCOUNTING POLICIES
for the year ended 31 March 2015

| | |
|--------------|--|
| 8.4.1 | <p>Operating leases</p> <p>Operating lease payments made during the reporting period are recognised as current expenditure in the statement of financial performance on the date of payment.</p> <p>The operating lease commitments are recorded in the notes to the financial statements.</p> |
| 8.4.2 | <p>Finance leases</p> <p>Finance lease payments made during the reporting period are recognised as capital expenditure in the statement of financial performance on the date of payment.</p> <p>The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions.</p> <p>Finance lease assets acquired at the end of the lease term are recorded and measured at the lower of:</p> <ul style="list-style-type: none"> • cost, being the fair value of the asset; or • the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest. |
| 9 | <p>Aid Assistance</p> |
| 9.1 | <p>Aid assistance received</p> <p>Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value.</p> <p>Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.</p> |
| 9.2 | <p>Aid assistance paid</p> <p>Aid assistance paid is recognised in the statement of financial performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the statement of financial position.</p> |
| 10 | <p>Cash and cash equivalents</p> <p>Cash and cash equivalents are stated at cost in the statement of financial position.</p> <p>Bank overdrafts are shown separately on the face of the statement of financial position.</p> <p>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.</p> |
| 11 | <p>Prepayments and advances</p> <p>Prepayments and advances are recognised in the statement of financial position when the department receives or disburses the cash.</p> <p>Prepayments and advances are initially and subsequently measured at cost.</p> |
| 12 | <p>Loans and receivables</p> <p>Loans and receivables are recognised in the statement of financial position at cost plus accrued</p> |

**DEPARTMENT OF SPORT, ARTS AND CULTURE
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**ACCOUNTING POLICIES
for the year ended 31 March 2015**

| | |
|-------------|---|
| | interest, where interest is charged, less amounts already settled or written-off. |
| 13 | Investments Investments are recognised in the statement of financial position at cost. |
| 14 | Impairment of financial assets Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements. |
| 15 | Payables Loans and payables are recognised in the statement of financial position at cost. |
| 16 | Capital Assets |
| 16.1 | Immovable capital assets Immovable capital assets are initially recorded in the notes to the financial statements at cost. Immovable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition. Where the cost of immovable capital assets cannot be determined accurately, the immovable capital assets are measured at R1 unless the fair value of the asset has been reliably estimated, in which case the fair value is used. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Immovable capital assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the immovable asset is recorded by another department in which case the completed project costs are transferred to that department. |
| 16.2 | Movable capital assets Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition. Where the cost of movable capital assets cannot be determined accurately, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the movable asset is recorded by another department/entity in which case the completed project costs are transferred to that department. |
| 16.3 | Intangible assets Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of |

DEPARTMENT OF SPORT, ARTS AND CULTURE
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ACCOUNTING POLICIES
for the year ended 31 March 2015

| | |
|-------------|--|
| | <p>acquisition.</p> <p>Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project.</p> <p>Where the cost of intangible assets cannot be determined accurately, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1.</p> <p>All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1.</p> <p>Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Subsequent expenditure that is of a capital nature is added to the cost of the asset at the end of the capital project unless the intangible asset is recorded by another department/entity in which case the completed project costs are transferred to that department.</p> |
| 17 | Provisions and Contingents |
| 17.1 | <p>Provisions</p> <p>Provisions are recorded in the notes to the financial statements when there is a present legal or constructive obligation to forfeit economic benefits as a result of events in the past and it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.</p> |
| 17.2 | <p>Contingent liabilities</p> <p>Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably</p> |
| 17.3 | <p>Contingent assets</p> <p>Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department</p> |
| 17.4 | <p>Commitments</p> <p>Commitments are recorded at cost in the notes to the financial statements when there is a contractual arrangement or an approval by management in a manner that raises a valid expectation that the department will discharge its responsibilities thereby incurring future expenditure that will result in the outflow of cash</p> |
| 18 | <p>Unauthorised expenditure</p> <p>Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either:</p> <ul style="list-style-type: none"> • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or |

**DEPARTMENT OF SPORT, ARTS AND CULTURE
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**ACCOUNTING POLICIES
for the year ended 31 March 2015**

| | |
|-----------|---|
| | <ul style="list-style-type: none"> • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery. <p>Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.</p> |
| 19 | <p>Fruitless and wasteful expenditure</p> <p>Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred.</p> <p>Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables for recovery.</p> <p>Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.</p> |
| 20 | <p>Irregular expenditure</p> <p>Irregular expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the value of the irregular expenditure incurred unless it is impracticable to determine, in which case reasons therefor are provided in the note.</p> <p>Irregular expenditure is removed from the note when it is either condoned by the relevant authority, transferred to receivables for recovery or not condoned and is not recoverable.</p> <p>Irregular expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.</p> |
| 21 | <p>Changes in accounting policies, accounting estimates and errors</p> <p>Changes in accounting policies that are effected by management have been applied retrospectively in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the change in policy. In such instances the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.</p> <p>Changes in accounting estimates are applied prospectively in accordance with MCS requirements.</p> <p>Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.</p> |
| 22 | <p>Events after the reporting date</p> <p>Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.</p> |
| 23 | <p>Capitalisation reserve</p> <p>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</p> |

DEPARTMENT OF SPORT, ARTS AND CULTURE
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ACCOUNTING POLICIES
for the year ended 31 March 2015

| | |
|-----------|---|
| | the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received |
| 24 | <p>Recoverable revenue</p> <p>Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.</p> |
| 25 | <p>Related party transactions</p> <p>A related party transaction is a transfer of resources, services or obligations between the reporting entity and a related party. Related party transactions are recorded in the notes to the financial statements when the transaction is not at arm's length.</p> |
| 26 | <p>Inventories <i>(Effective from 1 April 2016)</i></p> <p>At the date of acquisition, inventories are recorded at cost price in the notes to the financial statements</p> <p>Where inventories are acquired as part of a non-exchange transaction, the cost of inventory is its fair value at the date of acquisition.</p> <p>Inventories are subsequently measured at the lower of cost and net realisable value or the lower of cost and replacement value.</p> |



DEPARTMENT OF SPORT, ARTS AND CULTURE
VOTE 13

NOTES TO THE ANNUAL FINANCIAL STATEMENTS

for the year ended 31 March 2015

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 | 2014/15 Actual Funds Received R'000 | Funds not requested/ not received R'000 | 2013/14 Appropriation received R'000 |
|----------------------|---------------------------------|--|--|---|
| Administration | 104 236 | 104 236 | - | 98 369 |
| Cultural Affairs | 29 707 | 29 707 | - | 28 429 |
| Library and Archives | | | | 72 507 |
| | 108 728 | 108 728 | - | |
| Sport and Recreation | 79 529 | 79 529 | - | 89 400 |
| Total | 322 200 | 322 200 | - | 288 705 |

1.2 Conditional grants

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|---|------|------------------|------------------|
| Total grants received | 46 | 156 572 | 122 561 |
| Provincial grants included in Total Grants received | | 156 572 | 122 561 |

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2. Statutory Appropriation

| | 2014/15 R'000 | 2013/14 R'000 |
|--|------------------|------------------|
| President and Deputy President salaries | | |
| Members' remuneration | 1 822 | 1 735 |
| Debt-service costs | - | - |
| Provincial equitable share | - | - |
| General fuel levy sharing with metropolitan municipalities | - | - |
| National Revenue Fund payments | - | - |
| Skills levy and sector education and training authorities | - | - |
| Judges and magistrates salaries | | |
| Total | 1 822 | 1 735 |
| Actual Statutory Appropriation received | 1 822 | 1 735 |

3. Departmental revenue

| | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|---|-------------|------------------|------------------|
| Tax revenue | | - | - |
| Sales of goods and services other than capital assets | 3.1 | 572 | 458 |
| Fines, penalties and forfeits | 3.2 | - | - |
| Interest, dividends and rent on land | 3.3 | - | 39 |
| Sales of capital assets | 3.4 | - | 580 |
| Transactions in financial assets and liabilities | 3.5 | 1 111 | 32 |
| Transfer received | 3.6 | - | |
| Total revenue collected | | 1 683 | 1 109 |
| Less: Own revenue included in appropriation | <u>19</u> | 1 683 | 910 |
| Departmental revenue collected | | - | 199 |

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3.1 Sales of goods and services other than capital assets

| | Note | 2014/15 | 2013/14 |
|--|------|------------|------------|
| | 3 | R'000 | R'000 |
| Sales of goods and services produced by the department | | 572 | 458 |
| Sales by market establishment | | 572 | 458 |
| Administrative fees | | - | - |
| Other sales | | - | - |
| Sales of scrap, waste and other used current goods | | - | - |
| Total | | 572 | 458 |

3.2 Fines, penalties and forfeits

| | Note | 2014/15 | 2013/14 |
|--------------|------|----------|----------|
| | 3 | R'000 | R'000 |
| Fines | | - | - |
| Penalties | | - | - |
| Forfeits | | - | - |
| Total | | - | - |

3.3 Interest, dividends and rent on land

| | Note | 2014/15 | 2013/14 |
|--------------|------|----------|-----------|
| | 3 | R'000 | R'000 |
| Interest | | - | 39 |
| Dividends | | - | - |
| Rent on land | | - | - |
| Total | | - | 39 |

3.4 Sale of capital assets

| | Note | 2014/15 | 2013/14 |
|--------------------------------------|------|---------|---------|
| | 3 | R'000 | R'000 |
| Tangible assets | | - | 580 |
| Buildings and other fixed structures | 41 | - | - |
| Machinery and equipment | 39 | - | 580 |
| Specialised military assets | 39 | - | - |
| Land and subsoil assets | 41 | - | - |
| Biological assets | 39 | - | - |
| | | - | - |

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Intangible assets

| | | | |
|---|----|----------|------------|
| Software | 40 | - | - |
| Mastheads and publishing titles | 40 | - | - |
| Patents, licences, copyright, brand names, trademarks | 40 | - | - |
| Recipes, formulae, prototypes, designs, models | 40 | - | - |
| Services and operating rights | 40 | - | - |
| Total | | - | 580 |

3.5 Transactions in financial assets and liabilities

| | Note | 2014/15 | 2013/14 |
|--|------|--------------|-----------|
| | 3 | R'000 | R'000 |
| Loans and advances | | - | - |
| Receivables | | - | 32 |
| Forex gain | | - | - |
| Stale cheques written back | | - | - |
| Other Receipts including Recoverable Revenue | | 1 111 | - |
| Gains on GFECRA | | - | - |
| Total | | 1 111 | 32 |

3.6 Transfers received

| | Note | 2014/15 | 2013/14 |
|---|------|----------|----------|
| | 3 | R'000 | R'000 |
| Other governmental units | | | |
| Higher education institutions | | - | - |
| Foreign governments | | - | - |
| International organisations | | - | - |
| Public corporations and private enterprises | | - | - |
| Households and non-profit institutions | | - | - |
| Total | | - | - |

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4. Aid assistance

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|---|------|------------------|------------------|
| Opening Balance | | 226 | 226 |
| Prior period error | | | |
| As restated | | 226 | 226 |
| Transferred from statement of financial performance | | - | |
| Transfers to or from retained funds | | | |
| Paid during the year | | (226) | - |
| Closing Balance | | - | 226 |

4.1 Analysis of balance by source

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|-----------------------------------|------|------------------|------------------|
| Aid assistance from RDP | 4 | | |
| Aid assistance from other sources | | | 226 |
| CARA | | | |
| Closing balance | | - | 226 |

4.2 Analysis of balance

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|----------------------------|------|------------------|------------------|
| Aid assistance receivable | 4 | | |
| Aid assistance prepayments | | | |
| Aid assistance unutilised | | - | 226 |
| Aid assistance repayable | | | |
| Closing balance | | - | 226 |

4.3 Prior period error

| | Note | 2013/14 R'000 |
|-------------------------------------|------|------------------|
| Nature of prior period error | 4 | |
| Relating to 2013/14 | | - |
| Relating to 2013/14 | | - |
| Total | | - |

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5. Compensation of employees

5.1 Salaries and Wages

| | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|----------------------------------|-------------|--------------------------|--------------------------|
| Basic salary | | 88 580 | 80 718 |
| Performance award | | 1 067 | 770 |
| Service Based | | 6 429 | 6 641 |
| Compensative/circumstantial | | 708 | 3 652 |
| Periodic payments | | - | - |
| Other non-pensionable allowances | | 14 590 | 10 003 |
| Total | | <u>111 374</u> | <u>101 784</u> |

5.2 Social contributions

| | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|--|-------------|--------------------------|--------------------------|
| Employer contributions | | | |
| Pension | | 9 672 | 9 271 |
| Medical | | 4 578 | 4 697 |
| UIF | | - | - |
| Bargaining council | | 26 | 23 |
| Official unions and associations | | - | - |
| Insurance | | | |
| Total | | <u>14 276</u> | <u>13 991</u> |
| Total compensation of employees | | <u>125 650</u> | <u>115 775</u> |
| Average number of employees | | <u>395</u> | <u>396</u> |

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6. Goods and services

| | <i>Note</i> | 2014/15 | 2013/14 |
|---|-------------|----------------|----------------|
| | | R'000 | R'000 |
| Administrative fees | | - | - |
| Advertising | | 1 310 | 2 064 |
| Minor assets | 6.1 | 7 160 | 6 427 |
| Bursaries (employees) | | 76 | 158 |
| Catering | | 4 484 | 5 423 |
| Communication | | 2150 | 2 104 |
| Computer services | 6.2 | 12 104 | 10 975 |
| Consultants: Business and advisory services | | 129 | - |
| Infrastructure and planning services | | - | - |
| Laboratory services | | - | - |
| Scientific and technological services | | - | - |
| Legal services | | 750 | 1 523 |
| Contractors | | 4 900 | 5 618 |
| Agency and support / outsourced services | | 10 921 | 5 707 |
| Entertainment | | - | - |
| Audit cost – external | 6.3 | 3 582 | 3 470 |
| Fleet services | | 925 | 1 250 |
| Inventory | 6.4 | 9 885 | 14 363 |
| Consumables | 6.5 | 2 871 | 1 348 |
| Housing | | - | - |
| Operating leases | | 21 678 | 23 642 |
| Property payments | 6.6 | 1 870 | 1 825 |
| Rental and hiring | | - | - |
| | | 10 517 | 9 447 |
| Transport provided as part of the departmental activities | | | |
| Travel and subsistence | 6.7 | 23 804 | 22 791 |
| Venues and facilities | | 3 406 | 2 949 |
| Training and development | | 3 078 | 2 268 |
| Other operating expenditure | 6.8 | 1 737 | 1 007 |
| Total | | 127 337 | 124 359 |

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6.1 Minor assets

| | Note | 2014/15 | 2013/14 |
|---|------|--------------|--------------|
| | 6 | R'000 | R'000 |
| Tangible assets | | 7 160 | 6 427 |
| Buildings and other fixed structures | | - | - |
| Biological assets | | - | - |
| Heritage assets | | - | - |
| Machinery and equipment | | 7 160 | 6 427 |
| Transport assets | | - | - |
| Specialised military assets | | - | - |
| Intangible assets | | | |
| Software | | - | - |
| Mastheads and publishing titles | | - | - |
| Patents, licences, copyright, brand names, trademarks | | - | - |
| Recipes, formulae, prototypes, designs, models | | - | - |
| Services and operating rights | | - | - |
| Total | | 7 160 | 6 427 |

6.2 Computer services

| | Note | 2014/15 | 2013/14 |
|-------------------------------------|------|---------------|---------------|
| | 6 | R'000 | R'000 |
| SITA computer services | | | |
| External computer service providers | | 12 104 | 10 975 |
| | | - | - |
| Total | | 12 104 | 10 975 |

6.3 Audit cost – External

| | Note | 2014/15 | 2013/14 |
|----------------------|------|--------------|--------------|
| | 6 | R'000 | R'000 |
| Regularity audits | | 3 582 | 3 470 |
| Performance audits | | - | - |
| Investigations | | - | - |
| Environmental audits | | - | - |
| Computer audits | | - | - |
| Total | | 3 582 | 3 470 |

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6.4 Inventory

| | Note | 2014/15 | 2013/14 |
|---|-------|--------------|---------------|
| | 6 | R'000 | R'000 |
| Clothing material and accessories | | 8379 | 9 278 |
| Farming supplies | | 5 | - |
| Food and food supplies | | - | - |
| Fuel, oil and gas | | - | - |
| Learning, teaching and support material | | - | - |
| Materials and supplies | | 1 501 | 5 085 |
| Medical supplies | | - | - |
| Medicine | | - | - |
| Medsas inventory interface | | - | - |
| Other supplies | 6.4.1 | - | - |
| Total | | 9 885 | 14 363 |

6.4.1 Other supplies

| | Note | 2014/15 | 2013/14 |
|----------------------------------|------|----------|----------|
| | 6.4 | R'000 | R'000 |
| Ammunition and security supplies | | - | - |
| Assets for distribution | | - | - |
| Machinery and equipment | | - | - |
| School furniture | | - | - |
| Sports and recreation | | - | - |
| Library material | | - | - |
| Other assets for distribution | | - | - |
| Other | | - | - |
| Total | | - | - |

6.5 Consumables

| | Note | 2014/15 | 2013/14 |
|--|------|--------------|--------------|
| | 6 | R'000 | R'000 |
| Consumable supplies | | 284 | 216 |
| Uniform and clothing | | 11 | 16 |
| Household supplies | | 213 | 193 |
| Building material and supplies | | - | - |
| Communication accessories | | - | - |
| IT consumables | | 28 | 7 |
| Other consumables | | 32 | - |
| Stationery, printing and office supplies | | 2 587 | 1 132 |
| Total | | 2 871 | 1 348 |

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6.6 Property payments

| | <i>Note</i> | 2014/15 | 2013/14 |
|----------------------------------|-------------|----------------|----------------|
| | 6 | R'000 | R'000 |
| Municipal services | | 1 802 | 1 824 |
| Property management fees | | - | - |
| Property maintenance and repairs | | - | - |
| Other | | 68 | 1 |
| Total | | 1 870 | 1 825 |

6.7 Travel and subsistence

| | <i>Note</i> | 2014/15 | 2013/14 |
|--------------|-------------|----------------|----------------|
| | 6 | R'000 | R'000 |
| Local | | 23 804 | 22 702 |
| Foreign | | - | 89 |
| Total | | 23 804 | 22 791 |

6.8 Other operating expenditure

| | <i>Note</i> | 2014/15 | 2013/14 |
|---|-------------|----------------|----------------|
| | 6 | R'000 | R'000 |
| Professional bodies, membership and subscription fees | | 15 | 12 |
| Resettlement costs | | - | 117 |
| Other | | 1 722 | 878 |
| Total | | 1 737 | 1 007 |

7. Interest and rent on land

| | <i>Note</i> | 2014/15 | 2013/14 |
|---------------|-------------|----------------|----------------|
| | | R'000 | R'000 |
| Interest paid | | - | - |
| Rent on land | | - | - |
| Total | | - | - |

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8. Payments for financial assets

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|--|------|------------------|------------------|
| Material losses through criminal conduct | | | |
| Theft | 8.4 | - | - |
| Other material losses | 8.1 | - | - |
| Purchase of equity | | | |
| Extension of loans for policy purposes | | | |
| Other material losses written off | 8.2 | - | - |
| Debts written off | 8.3 | - | 22 |
| Forex losses | 8.5 | - | - |
| Debt take overs | | | |
| Losses on GFECRA | | - | - |
| Total | | - | 22 |

8.1 Other material losses

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|---|------|------------------|------------------|
| Nature of other material losses (Group major categories, but list material items) | 8 | | |
| Incident Disciplinary Steps taken/ Criminal proceedings | | | |
| | | - | - |
| Total | | - | - |

8.2 Other material losses written off

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|--|------|------------------|------------------|
| Nature of losses (Group major categories, but list material items) | 8 | | |
| Total | | - | - |

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8.3 Debts written off

| | Note 8 | 2014/15 R'000 | 2013/14 R'000 |
|---|-----------|------------------|------------------|
| Nature of debts written off (Group major categories, but list material items: debts written off relating to irregular expenditure, recoverable expenditure and other debts must be listed here) | | - | - |
| Irregular expenditure written off | | - | - |
| Total | | <u>-</u> | <u>-</u> |
| Recoverable revenue written off | | | |
| Total | | <u>-</u> | <u>-</u> |
| Other debt written off | | | |
| Bad debts | | - | 22 |
| Total | | <u>-</u> | <u>22</u> |
| Total debt written off | | <u>-</u> | <u>22</u> |

8.4 Details of theft

| | Note 8 | 2014/15 R'000 | 2013/14 R'000 |
|---|-----------|------------------|------------------|
| Nature of theft (Group major categories, but list material items) | | - | - |
| Total | | <u>-</u> | <u>-</u> |

8.5 Forex losses

| | Note 8 | 2014/15 R'000 | 2013/14 R'000 |
|--|-----------|------------------|------------------|
| Nature of losses (Group major categories, but list material items) | | - | - |
| Total | | <u>-</u> | <u>-</u> |

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9. Transfers and subsidies

| | | 2014/15 R'000 | 2013/14 R'000 |
|--|-------------|------------------|------------------|
| | <i>Note</i> | | |
| Provinces and municipalities | 47, 48 | 5 506 | 674 |
| Departmental agencies and accounts | Annex 1B | - | - |
| Non-profit institutions | Annex 1F | 4 986 | 3 657 |
| Households | Annex 1G | 532 | 578 |
| Total | | 11 024 | 4 909 |
| Unspent funds transferred to the above beneficiaries | | - | - |

10. Expenditure for capital assets

| | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|---|-------------|------------------|------------------|
| Tangible assets | | 20 362 | 13 748 |
| Buildings and other fixed structures | 40 | 14 938 | 10 663 |
| Heritage assets | 39, 41 | - | - |
| Machinery and equipment | 39 | 5 424 | 3 085 |
| Specialised military assets | 39 | - | - |
| Land and subsoil assets | 41 | - | - |
| Biological assets | 39 | - | - |
| Intangible assets | | | |
| Software | 40 | - | - |
| Mastheads and publishing titles | 40 | - | - |
| Patents, licences, copyright, brand names, trademarks | 40 | - | - |
| Recipes, formulae, prototypes, designs, models | 40 | - | - |
| Services and operating rights | 40 | - | - |
| Total | | 20 362 | 13 748 |

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

| | | |
|---------------------------|----------|----------|
| Compensation of employees | - | - |
| Goods and services | - | - |
| Total | - | - |

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10.1 Analysis of funds utilised to acquire capital assets – 2014/15

| | Voted funds | Aid assistance | Total |
|---|---------------|----------------|---------------|
| | R'000 | R'000 | R'000 |
| Tangible assets | 20 309 | - | 20 309 |
| Buildings and other fixed structures | 14 938 | | 14 938 |
| Heritage assets | - | | - |
| Machinery and equipment | 5 424 | | 5 424 |
| Specialised military assets | - | | - |
| Land and subsoil assets | - | | - |
| Biological assets | - | | - |
| Intangible assets | - | - | - |
| Software | - | | - |
| Mastheads and publishing titles | - | | - |
| Patents, licences, copyright, brand names, trademarks | - | | - |
| Recipes, formulae, prototypes, designs, models | - | | - |
| Services and operating rights | - | | - |
| Total | 20 362 | - | 20 362 |



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10.2 Analysis of funds utilised to acquire capital assets – 2013/14

| | Voted funds R'000 | Aid assistance R'000 | Total R'000 |
|--|----------------------|----------------------------|----------------|
| Tangible assets | 13 748 | | 13 748 |
| Buildings and other fixed structures | 10 663 | | 10 663 |
| Heritage assets | - | | - |
| Machinery and equipment | 3 085 | | 3 085 |
| Specialised military assets | - | | - |
| Land and subsoil assets | - | | - |
| Biological assets | - | | - |
| Intangible assets | | | |
| Software | - | | - |
| Mastheads and publishing titles | - | | - |
| Patents, licences, copyright, brand names, trademarks | - | | - |
| Recipes, formulae, prototypes, designs, models | - | | - |
| Services and operating rights | - | | - |
| Total | 13 748 | | 13 748 |

10.3 Finance lease expenditure included in Expenditure for capital assets

| | Note | 2014/15 R'000 |
|--------------------------------------|------|------------------|
| Tangible assets | | |
| Buildings and other fixed structures | | - |
| Heritage assets | | - |
| Machinery and equipment | | 53 |
| Specialised military assets | | - |
| Land and subsoil assets | | - |
| Biological assets | | - |
| Total | | 53 |

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11. Unauthorised expenditure

11.1 Reconciliation of unauthorised expenditure

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|--|------|------------------|------------------|
| Opening balance | | 7 141 | 7 141 |
| Prior period error | | | |
| As restated | | 7 141 | 7 141 |
| Unauthorised expenditure – discovered in current year (as restated) | | - | - |
| Less: Amounts approved by Parliament/Legislature with funding | | - | - |
| Less: Amounts approved by Parliament/Legislature without funding | | - | - |
| Capital | | - | - |
| Current | | - | - |
| Transfers and subsidies | | - | - |
| Less: Amounts transferred to receivables for recovery | 15 | | |
| Unauthorised expenditure awaiting authorisation / written off | | 7 141 | 7 141 |

Analysis of awaiting authorisation per economic classification

Capital
Current
Transfers and subsidies

Total

11.2 Analysis of unauthorised expenditure awaiting authorisation per economic classification

| | 2014/15 R'000 | 2013/14 R'000 |
|-------------------------|------------------|------------------|
| Capital | | |
| Current | 7 141 | 7 141 |
| Transfers and subsidies | | |
| Total | 7 141 | 7 141 |

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11.3 Analysis of unauthorised expenditure awaiting authorisation per type

| | 2014/15 R'000 | 2013/14 R'000 |
|---|------------------|------------------|
| - Unauthorised expenditure relating to overspending of the vote or a main division within a vote | 7 141 | 7 141 |
| - Unauthorised expenditure incurred not in accordance with the purpose of the vote or main division | - | - |
| Total | 7 141 | 7 141 |

The balance of R 7 141 in this account has been approved by Legislature without funding. The Department will identify savings in the near future to fund this amount.

11.4 Details of unauthorised expenditure – current year

| Incident | Disciplinary steps taken/criminal proceedings | 2014/15 R'000 |
|----------|---|------------------|
|----------|---|------------------|

| | | |
|--------------|--|----------|
| Total | | - |
|--------------|--|----------|

11.5 Prior period error

| Nature of prior period error | Note | 2014/15 R'000 |
|------------------------------|------|------------------|
| Relating to 2013/14 | 11 | - |
| Relating to 2013/14 | | - |
| Total | | - |

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12. Cash and cash equivalents

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|--|------|------------------|------------------|
| Consolidated Paymaster General Account | | 36 665 | 32 062 |
| Cash receipts | | - | - |
| Disbursements | | (5 070) | (8 981) |
| Cash on hand | | - | - |
| Investments (Domestic) | | - | - |
| Investments (Foreign) | | - | - |
| Total | | 31 595 | 23 081 |

13. Other financial assets

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|---|------|------------------|------------------|
| Current | | | |
| Local | | - | - |
| (Group major categories, but list material items) | | - | - |
| Total | | - | - |
| Foreign | | | |
| (Group major categories, but list material items) | | - | - |
| Total | | - | - |
| Total Current other financial assets | | - | - |
| | Note | 2014/15 R'000 | 2013/14 R'000 |
| Non-current | | | |
| Local | | | |
| (Group major categories, but list material items) | | - | - |
| Total | | - | - |
| Foreign | | | |
| (Group major categories, but list material items) | | - | - |
| Total | | - | - |
| Total Non-current other financial assets | | - | - |

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14. Prepayments and advances

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|------------------------|------|------------------|------------------|
| Staff advances | | | |
| Travel and subsistence | | | |
| Prepayments | | | |
| Advances paid | 14.1 | | |
| SOCPEN advances | | | |
| Total | | - | - |

14.1 Advances paid

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|------------------------|------|------------------|------------------|
| National departments | 14 | | |
| Provincial departments | | | |
| Public entities | | | |
| Other entities | | | |
| Total | | - | - |

15. Receivables

| | Note | 2014/15 | | | 2013/14 |
|---------------------------------------|--------------------|--------------------------------|-----------------------------------|---------------------------------------|----------------|
| | | R'000 Less than one year | R'000 One to three years | R'000 Older than three years | R'000 Total |
| | | | | | Total |
| Claims recoverable | 15.1 Annex 4 | | | 903 | 903 |
| Trade receivables | 15.2 | - | - | - | - |
| Recoverable expenditure | 15.3 | | | | |
| Staff debt | 15.4 | 33 | 13 | | 46 |
| Fruitless and wasteful expenditure | 15.6 | | | | 23 |
| Other debtors | 15.5 | - | - | - | - |
| Total | | 33 | 13 | 903 | 949 |
| | | | | | 926 |

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15.1 Claims recoverable

| | <i>Note</i> | 2014/15 | 2013/14 |
|--|-------------|----------------|----------------|
| | <i>15</i> | R'000 | R'000 |
| National departments | | 903 | 903 |
| Provincial departments | | - | - |
| Foreign governments | | - | - |
| Public entities | | - | - |
| Private enterprises | | | |
| Higher education institutions | | - | - |
| Households and non-profit institutions | | | |
| Local governments | | - | - |
| Total | | 903 | 903 |

15.2 Trade receivables

| | <i>Note</i> | 2014/15 | 2013/14 |
|---|-------------|----------------|----------------|
| | <i>15</i> | R'000 | R'000 |
| (Group major categories, but list material items) | | - | - |
| Total | | - | - |

15.3 Recoverable expenditure (disallowance accounts)

| | <i>Note</i> | 2014/15 | 2013/14 |
|---|-------------|----------------|----------------|
| | <i>15</i> | R'000 | R'000 |
| (Group major categories, but list material items) | | - | - |
| Total | | - | - |

15.4 Staff debt

| | <i>Note</i> | 2014/15 | 2013/14 |
|---------------|-------------|----------------|----------------|
| | <i>15</i> | R'000 | R'000 |
| Staff debtors | | 46 | 23 |
| Total | | 46 | 23 |

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15.5 Other debtors

| | Note | 2014/15 | 2013/14 |
|---|------|----------|----------|
| | 15 | R'000 | R'000 |
| (Group major categories, but list material items) | | - | - |
| Total | | - | - |

15.6 Fruitless and wasteful expenditure

| | Note | 2014/15 | 2013/14 |
|---|------|----------|----------|
| | 15 | R'000 | R'000 |
| Opening balance | | - | - |
| Less amounts recovered | | | |
| Less amounts written off | | - | - |
| Transfers from note 32 Fruitless and Wasteful Expenditure | | - | - |
| Total | | - | - |

15.7 Impairment of receivables

| | Note | 2014/15 | 2013/14 |
|---------------------------------------|------|----------|----------|
| | 18 | R'000 | R'000 |
| Estimate of impairment of receivables | | | |
| Total | | - | - |

16. Investments

| | Note | 2014/15 | 2013/14 |
|--|----------|----------------|----------------|
| Non-Current | | | |
| Shares and other equity | | | |
| (List investments at cost) | | | |
| Total | | - | - |
| Securities other than shares | Annex 2A | | |
| (List investments at cost) | | | |
| Total | | - | - |
| Total non-current | | - | - |
| | | 2014/15 | 2013/14 |
| | | R'000 | R'000 |
| Analysis of non-current investments | | | |
| Opening balance | | | |
| Additions in cash | | | |
| Disposals for cash | | | |
| Non-cash movements | | | |
| Closing balance | | - | - |

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16.1 Impairment of investments

| | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|--------------------------------------|-------------|--------------------------------|--------------------------------|
| Estimate of impairment of impairment | | _____ | _____ |
| Total | | <u>-</u> | <u>-</u> |
| | | <u>-</u> | <u>--</u> |

17. Loans

| | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|-------------------------------|-------------|--------------------------------|--------------------------------|
| Public corporations | | | |
| Higher education institutions | | | |
| Foreign governments | | | |
| Private enterprises | | | |
| Non-profit institutions | | | |
| Staff loans | | _____ | _____ |
| Total | | <u>-</u> | <u>-</u> |

Analysis of Balance

| | | | |
|------------------------|--|----------|----------|
| Opening balance | | | |
| New Issues | | | |
| Repayments | | | |
| Write-offs | | | |
| Closing balance | | <u>-</u> | <u>-</u> |

17.1 Impairment of loans

| | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|---------------------------------|-------------|--------------------------------|--------------------------------|
| Estimate of impairment of loans | | _____ | _____ |
| Total | | <u>-</u> | <u>-</u> |

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18. Voted funds to be surrendered to the Revenue Fund

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|---|------|------------------|------------------|
| Opening balance | | 30 627 | 37 684 |
| Prior period error | 18.2 | | |
| As restated | | 30 627 | 37 684 |
| Transfer from statement of financial performance (as restated) | | 39 649 | 24 430 |
| Add: Unauthorised expenditure for current year | 11 | - | - |
| Voted funds not requested/not received | 1.1 | - | 7 197 |
| Transferred to retained revenue to defray excess expenditure (PARLIAMENT/LEGISLATURES ONLY) | 18.1 | - | - |
| Paid during the year | | (30 627) | (38 684) |
| Closing balance | | 39 649 | 30 627 |

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

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|---|------|------------------|------------------|
| Opening balance | 18 | | |
| Transfer from statement of financial performance | | | |
| Transfer from Departmental Revenue to defray excess expenditure | 19 | | |
| Closing balance | | - | - |

18.2 Prior period error

| | Note | 2013/14 R'000 |
|-------------------------------------|------|------------------|
| Nature of prior period error | 18 | |
| Relating to 2013/14 | | - |
| | | |
| Relating to 2013/14 | | - |
| | | |
| Total | | - |

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

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|--|------|------------------|------------------|
| Opening balance | | 227 | 17 |
| Prior period error | 19.1 | - | - |
| As restated | | 227 | 17 |
| Transfer from Statement of Financial Performance (as restated) | | - | 199 |
| Own revenue included in appropriation | | 1 683 | 910 |
| Transfer from aid assistance | 4 | - | - |
| Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY) | 18.1 | - | - |
| Paid during the year | | (1 898) | (899) |
| Closing balance | | 12 | 227 |

19.1 Prior period error

| | Note | 2013/14 R'000 |
|-------------------------------------|------|------------------|
| Nature of prior period error | 19 | |
| Relating to 2013/14 | | - |
| | | |
| Relating to 2013/14 | | |
| | | |
| Total | | - |

20. Bank Overdraft

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|---|------|------------------|------------------|
| Consolidated Paymaster General Account | | | |
| Fund requisition account | | | |
| Overdraft with commercial banks (Local) | | | |
| Overdraft with commercial banks (Foreign) | | | |
| Total | | - | -- |

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21. Payables – current

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|---------------------------------|------|------------------|------------------|
| Amounts owing to other entities | | | |
| Advances received | 21.1 | - | - |
| Clearing accounts | 21.2 | - | - |
| Other payables | 21.3 | 15 | 53 |
| Total | | 15 | 53 |

21.1 Advances received

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|------------------------|------|------------------|------------------|
| | 21 | | |
| National departments | | | |
| Provincial departments | | - | - |
| Public entities | | | |
| Other institutions | | | |
| Total | | - | - |

21.2 Clearing accounts

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|--|------|------------------|------------------|
| | 21 | | |
| Description | | - | - |
| (Identify major categories, but list material amounts) | | | |
| Total | | - | - |

21.3 Other payables

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|-------------------|------|------------------|------------------|
| | 21 | | |
| Sal: Income Tax | | 7 | 49 |
| Sal: Pension fund | | 7 | 4 |
| Sal: ACB Recalls | | 1 | |
| Total | | 15 | 53 |

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22. Payables – non-current

| | Note | 2014/15 | | | 2013/14 |
|---------------------------------|------|------------------------------|-----------------------------------|---|----------------|
| | | R'000 One to two years | R'000 Two to three years | R'000 More than three years | R'000 Total |
| Amounts owing to other entities | | | | | |
| Advances received | 22.1 | | | | |
| Other payables | 22.2 | | | | |
| Total | | - | - | - | - |

22.1 Advances received

| | Note | 2014/15 | 2013/14 |
|------------------------|------|---------|---------|
| | | R'000 | R'000 |
| National departments | | | |
| Provincial departments | | | |
| Public entities | | | |
| Other institutions | | | |
| Total | | - | - |

22.2 Other payables

| | Note | 2014/15 | 2013/14 |
|---|------|---------|---------|
| | | R'000 | R'000 |
| Description (Identify major categories, but list material amounts) | 22 | | |
| Total | | - | - |

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23. Net cash flow available from operating activities

| | <i>Note</i> | 2014/15 | 2013/14 |
|--|-------------|----------------|----------------|
| | | R'000 | R'000 |
| Net surplus/(deficit) as per Statement of Financial Performance | | 39 649 | 24 629 |
| Add back non cash/cash movements not deemed operating activities | | (10 767) | (18 204) |
| (Increase)/decrease in receivables – current | | (23) | 55 |
| (Increase)/decrease in prepayments and advances | | - | - |
| (Increase)/decrease in other current assets | | - | - |
| Increase/(decrease) in payables – current | | (38) | 49 |
| Proceeds from sale of capital assets | | - | (580) |
| Proceeds from sale of investments | | - | - |
| (Increase)/decrease in other financial assets | | - | - |
| Expenditure on capital assets | | 20 362 | 13 748 |
| Surrenders to Revenue Fund | | (32 525) | (39 583) |
| Surrenders to RDP Fund/Donor | | (226) | - |
| Voted funds not requested/not received | | - | 7 197 |
| Own revenue included in appropriation | | 1 683 | 910 |
| Other non-cash items | | - | - |
| Net cash flow generated by operating activities | | 28 882 | 6 425 |

24. Reconciliation of cash and cash equivalents for cash flow purpose

| | <i>Note</i> | 2014/15 | 2013/14 |
|--|-------------|----------------|----------------|
| | | R'000 | R'000 |
| Consolidated Paymaster General account | | 36 665 | 32 062 |
| Fund requisition account | | - | - |
| Cash receipts | | - | - |
| Disbursements | | (5 070) | (8 981) |
| Cash on hand | | - | - |
| Cash with commercial banks (Local) | | - | - |
| Cash with commercial banks (Foreign) | | - | - |
| Total | | 31 595 | 23 081 |

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25. Contingent liabilities and contingent assets

25.1 Contingent liabilities

| Liable to | Nature | | R'000 | R'000 |
|---|-----------|-----------------|---------------|---------------|
| Motor vehicle guarantees | Employees | <i>Annex 3A</i> | | |
| Housing loan guarantees | Employees | <i>Annex 3A</i> | 118 | 56 |
| Other guarantees | | <i>Annex 3A</i> | | |
| Claims against the department | | <i>Annex 3B</i> | 14 200 | 14 413 |
| Intergovernmental payables (unconfirmed balances) | | <i>Annex 5</i> | 51 | |
| Environmental rehabilitation liability | | <i>Annex 3B</i> | - | - |
| Other | | <i>Annex 3B</i> | - | - |
| Total | | | 14 369 | 14 469 |

25.2 Contingent assets

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|--|------|------------------|------------------|
| Nature of contingent asset | | | |
| Rescue Plan during Mapungubwe Arts Festival 2008/09 financial year on behalf of Don Laka | | 648 | 648 |
| MS Matome CJX- Remunerative work performed without permission | | 5 | |
| MS Matome CJX- Remunerative work performed without permission | | 32 | |
| Total | | 685 | 648 |

26. Commitments

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|---------------------------------|------|------------------|------------------|
| Current expenditure | | | |
| Approved and contracted | | 10 880 | 8 175 |
| Approved but not yet contracted | | | |
| | | 10 880 | 8 175 |
| Capital expenditure | | | |
| Approved and contracted | | 17 675 | 15 006 |
| Approved but not yet contracted | | 19 453 | |
| | | 37 128 | 15 006 |
| Total Commitments | | 48 008 | 23 181 |

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27. Accruals and payables not recognised

| | | | 2014/15 R'000 | 2013/14 R'000 |
|--|----------------|-----------------|------------------|------------------|
| Listed by economic classification | | | | |
| | 30 Days | 30+ Days | Total | Total |
| Other | 17 | - | 17 | |
| Goods and services | 319 | 161 | 480 | 6 268 |
| Interest and rent on land | - | - | - | - |
| Transfers and subsidies | 742 | | 742 | - |
| Capital assets | | 655 | 655 | |
| | | | - | - |
| Total | 1 078 | 816 | 1 894 | 6 268 |

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|---|---------|------------------|------------------|
| Listed by programme level | | | |
| Administration | | 260 | 402 |
| Cultural Affairs | | 15 | 69 |
| Library and Archives Services | | 1 426 | 108 |
| Sport and Recreation | | 193 | 5 689 |
| Total | | 1 894 | 6 268 |
| | Note | 2014/15 R'000 | 2013/14 R'000 |
| Confirmed balances with other departments | Annex 5 | 65 | 444 |
| Confirmed balances with other government entities | Annex 5 | | 17 |
| Total | | 65 | 461 |

The Department experienced problems with regard to tax issues while processing the leave gratuity for a former official who resigned from the public service during the last quarter of the financial year, which then led to higher accrual under programme 3: Library and archives services.

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28. Employee benefits

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|-----------------------------------|------|------------------|------------------|
| Leave entitlement | | 7 400 | 6 021 |
| Service bonus (Thirteenth cheque) | | 3 312 | 3 156 |
| Performance awards | | 1 958 | 1 793 |
| Capped leave commitments | | 12 085 | 11 885 |
| Other (Long Service Awards) | | 201 | - |
| Total | | 24 956 | 22 855 |

Negative leave to the amount of R 30 530 .60 is included in the total amount of the leave entitlement.

29. Lease commitments

29.1 Operating leases expenditure

| | Specialised military equipment | Land | Buildings and other fixed structures | Machinery and equipment | Total |
|---|--------------------------------------|------|---|-------------------------------|----------------|
| 2014/15 | | | | | |
| Not later than 1 year | | | 28 877 | 113 | 28 990 |
| Later than 1 year and not later than 5 years | | | 78 365 | - | 78 365 |
| Later than five years | | | - | - | - |
| Total lease commitments | | | 107 242 | 113 | 107 355 |
| 2013/14 | | | | | |
| Not later than 1 year | | | 23 044 | 113 | 23 157 |
| Later than 1 year and not later than 5 years | | | 90 714 | 113 | 90 827 |
| Later than five years | | | - | - | - |
| Total lease commitments | | | 113 758 | 226 | 113 984 |

The department leases photocopier machines in terms of contract number (TC/LP 01/2012) for a period of 3 years. Under the agreement, the service provider only transfers the risk and rewards incidental to the usage of the machines and retains the significant risks and rewards related to control over the assets. The department therefore regards the lease as an operating lease rather than a finance lease.

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| | Note | 2014/15 R'000 | 2013/14 R'000 |
|------------------------------------|------|------------------|------------------|
| Rental earned on sub-leased assets | 3 | | |
| Total | | - | - |

29.2 Finance leases expenditure**

| 2014/15 | Specialised military equipment | Land | Buildings and other fixed structures | Machinery and equipment | Total |
|--|--------------------------------|----------|--------------------------------------|-------------------------|-----------|
| Not later than 1 year | | | | 26 | 26 |
| Later than 1 year and not later than 5 years | | | | 2 | 2 |
| Later than five years | | | | - | - |
| Total lease commitments | - | - | - | 28 | 28 |

| 2013/14 | Specialised military equipment | Land | Buildings and other fixed structures | Machinery and equipment | Total |
|--|--------------------------------|----------|--------------------------------------|-------------------------|----------|
| Not later than 1 year | | | | | |
| Later than 1 year and not later than 5 years | | | | | |
| Later than five years | | | | | |
| Total lease commitments | - | - | - | - | - |

**This note excludes leases relating to public private partnership as they are separately disclosed to note no.35.

The above finance lease costs relates to the two year cell phone contracts the Department entered into with the mobile network institution for utilisation by the member of the executive council and his/her VIP protectors.

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|------------------------------------|------|------------------|------------------|
| Rental earned on sub-leased assets | 3 | | |
| Total | | - | - |

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29.3 Operating lease revenue**

| | Specialised military equipment | Land | Buildings and other fixed structures | Machinery and equipment | Total |
|---|--------------------------------------|------|---|-------------------------------|-------|
| 2014/15 | | | | | |
| Not later than 1 year | | | | | |
| Later than 1 year and not later than 5 years | | | | | |
| Later than five years | | | | | |
| Total operating lease revenue receivable | - | - | - | - | - |
| 2013/14 | | | | | |
| Not later than 1 year | | | | | |
| Later than 1 year and not later than 5 years | | | | | |
| Later than five years | | | | | |
| Total operating lease revenue receivable | - | - | - | - | - |

30. Accrued departmental revenue

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|---|------|------------------|------------------|
| Tax revenue | | | |
| 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 received (incl. conditional grants to be repaid by provincial departments) | | | |
| Other | | | |
| Total | | - | - |

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30.1 Analysis of accrued departmental revenue

| | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|---|-------------|--------------------------|--------------------------|
| Opening balance | | | |
| Less: amounts received | | | |
| Add: amounts recognised | | | |
| Less: amounts written-off/reversed as irrecoverable | | | |
| Closing balance | | <u>-</u> | <u>--</u> |

30.2 Accrued department revenue written off

| | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|------------------|-------------|--------------------------|--------------------------|
| Nature of losses | | | |
| Total | | <u>-</u> | <u>-</u> |

30.3 Impairment of accrued departmental revenue

| | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|--|-------------|--------------------------|--------------------------|
| Estimate of impairment of accrued departmental revenue | | | |
| Total | | <u>-</u> | <u>-</u> |

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31. Irregular expenditure

31.1 Reconciliation of irregular expenditure

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|--|------|-----------------------|-----------------------|
| Opening balance | | 113 007 | 88 543 |
| Prior period error | | <u> </u> | <u>24 464</u> |
| As restated | | 113 007 | 113 007 |
| Add: Irregular expenditure – relating to prior year | | <u> </u> | |
| Add: Irregular expenditure – relating to current year | | 3 000 | |
| Less: Prior year amounts condoned | | | |
| Less: Current year amounts condoned | | - | - |
| Less: Amounts not condoned and recoverable | 15 | | |
| Less: Amounts not condoned and not recoverable | | - | - |
| Closing balance | | <u>116 007</u> | <u>113 007</u> |
| Analysis of awaiting condonation per age classification | | | |
| Current year | | <u>3 000</u> | <u>-</u> |
| Prior years | | <u>113 007</u> | <u>113 007</u> |
| Total | | <u>116 007</u> | <u>113 007</u> |

31.2 Details of irregular expenditure – current year

| Incident | Disciplinary steps taken/criminal proceedings | 2014/15 R'000 |
|--|---|---------------------|
| Mapungubwe Arts Festival: Irregular appointment of the Service provider for the management and execution of the 2014 Arts Festival | Under investigation | 3 000 |
| Total | | <u>3 000</u> |

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| | | | |
|-------------|--|---------------------------------------|------------------|
| 31.3 | Details of irregular expenditure condoned | | |
| | Incident | Condoned by (condoning authority) | 2014/15 R'000 |
| | | | - |
| | Total | | - |
| 31.4 | Details of irregular expenditure recoverable (not condoned) | | |
| | Incident | | 2014/15 R'000 |
| | | | - |
| | Total | | - |
| 31.5 | Details of irregular expenditure not recoverable (not condoned) | | |
| | Incident | Not condoned by (condoning authority) | 2014/15 R'000 |
| | | | - |
| | Total | | - |
| 31.6 | Details of irregular expenditures under investigation | | |
| | Incident | | 2014/15 R'000 |
| | Mapungubwe Arts Festival | Under investigation | 3 000 |
| | | | 3 000 |
| | Total | | 3 000 |
| 31.7 | Prior period error | | |
| | | <i>Note</i> 31 | 2013/14 R'000 |
| | Nature of prior period error | | |
| | Relating to 2012/13 | | 24 464 |
| | Additional scope of work i.r.o 10 libraries | | 16 853 |
| | Procurement of 20 buses without following correct SCM procedures | | 1 308 |
| | Maintenance and upgrading of 18 libraries | | 6 303 |
| | Relating to 2013/14 | | - |
| | Total | | 24 464 |

Included in the total of irregular expenditure is a total of amount of R 112 322 that is awaiting condonement.

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31.8 Details of the non-compliance where an institution was not represented in a bid committee for contracts arranged by other institutions
Incident

2013/14
R'000

Total

-

32. Fruitless and wasteful expenditure

32.1 Reconciliation of fruitless and wasteful expenditure

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|---|------|------------------|------------------|
| Opening balance | | 11 499 | 11 216 |
| Prior period error | | - | - |
| As restated | | 11 499 | 11 216 |
| Fruitless and wasteful expenditure – relating to prior year | | | |
| Fruitless and wasteful expenditure – relating to current year | | 391 | 298 |
| Less: Amounts resolved | | (10 796) | (15) |
| Less: Amounts transferred to receivables for recovery | 15.6 | | |
| Fruitless and wasteful expenditure awaiting resolution | | 1 094 | 11 499 |

32.2 Analysis of awaiting resolution per economic classification

| | 2014/15 | 2013/14 |
|--------------|--------------|---------------|
| Current | 1 094 | 5 987 |
| Capital | - | 5 512 |
| Transfers | - | - |
| Total | 1 094 | 11 499 |

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32.3 Analysis of Current year's fruitless and wasteful expenditure

| Incident | Disciplinary steps taken/criminal proceedings | 2014/15 R'000 |
|---|--|----------------------|
| Payment to JCK Travel Agency for 12 officials whereas only 5 attended | Under investigation | 13 |
| Payment to Mapula Travel for late cancellation of accommodation and meals | Under investigation | 4 |
| Payment of interest to GEPF | Under investigation | 364 |
| Payment of interest to Telkom | Under investigation | 2 |
| Payment of interest an reconnection fess to Eskom | Under investigation | 8 |
| Total | | 391 |

32.4 Prior period error

| | <i>Note</i> | 2014/15 R'000 |
|-------------------------------------|-------------|----------------------|
| Nature of prior period error | | |
| Relating to 2013/14 | 32 | |
| Relating to 2013/14 | | |
| Total | | - |

33. Related party transactions

Revenue received

| | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|---|-------------|----------------------|----------------------|
| Tax revenue | | | |
| 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 received | | | |
| Total | | - | - |

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| Payments made | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|--------------------------------|-------------|--------------------------|--------------------------|
| Goods and services | | | |
| Interest and rent on land | | | |
| Expenditure for capital assets | | | |
| Payments for financial assets | | | |
| Transfers | | | |
| Total | | - | - |

| | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|--|-------------|--------------------------|--------------------------|
| Year end balances arising from revenue/payments | | | |
| Receivables from related parties | | | |
| Payables to related parties | | | |
| Total | | - | - |

| Loans to /from related parties | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|---------------------------------------|-------------|--------------------------|--------------------------|
| Non-interest bearing loans to/(from) | | | |
| Interest bearing loans to/(from) | | | |
| Total | | - | - |

| Other | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|---|-------------|--------------------------|--------------------------|
| Guarantees issued/received | | | |
| <i>List other contingent liabilities between department and related party</i> | | | |
| Total | | - | - |

| In kind goods and services provided/received | <i>Note</i> | 2014/15 R'000 | |
|---|-------------|--------------------------|--|
| <i>List in kind goods and services between the department and the related party</i> | | | |

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34. Key management personnel

| | No. of Individuals | 2014/15 R'000 | 2013/14 R'000 |
|---|-----------------------|------------------|------------------|
| Political office bearers (provide detail below) | 1 | 1 779 | 1 748 |
| Officials: | | | |
| Level 15 to 16 | 1 | 1 194 | 1 242 |
| Level 14 (incl. CFO if at a lower level) | 4 | 4 003 | 2 630 |
| Family members of key management personnel | 1 | 371 | 202 |
| Total | | 7 347 | 5 822 |

Key management personnel (Parliament/Legislatures)

| | No. of Individuals | 2014/15 R'000 | 2013/14 R'000 |
|---|-----------------------|------------------|------------------|
| Speaker to Parliament / the Legislature | | | |
| Secretary to Parliament / the Legislature | | | |
| Deputy Secretary | | | |
| Chief Financial Officer | | | |
| Legal Advisor | | | |
| Total | | - | - |

35. Public Private Partnership

| | Note | 2014/15 R'000 | 2013/14 R'000 |
|---|------|------------------|------------------|
| Contract fee paid | | | |
| Fixed component | | | |
| Indexed component | | | |
| Analysis of indexed component | | | |
| Compensation of employees | | | |
| Goods and services (excluding lease payments) | | | |
| Operating leases | | | |
| Interest | | | |

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Capital / (Liabilities)

| | | |
|---------------------|--|--|
| Tangible rights | | |
| Intangible rights | | |
| Property | | |
| Plant and equipment | | |
| Loans | | |

Other

| | | |
|----------------------------|---|---|
| Prepayments and advances | | |
| Pre-production obligations | | |
| Other obligations | | |
| | - | - |

Any guarantees issued by the department are disclosed in Note 25.1

36. Impairment: other

| | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|----------------|-------------|--------------------------|--------------------------|
| Please specify | | | |
| Total | | - | - |

37. Provisions

| | <i>Note</i> | 2014/15 R'000 | 2013/14 R'000 |
|-------------------------|-------------|--------------------------|--------------------------|
| Provision for bad debts | | | |
| Total | | - | - |

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37.1 Reconciliation of movement in provisions – 2014/15

| | Provision 1 | Provision 2 | Provision 3 | Total provisions |
|--|--------------------|--------------------|--------------------|-------------------------|
| | R'000 | R'000 | R'000 | R'000 |
| Opening balance | | | | |
| Provisions raised | | | | |
| Unused amounts reversed | | | | |
| Amounts used | | | | |
| Settlement of provision without cost to the department | | | | |
| Change in provision due to change in estimation inputs | | | | |
| Closing balance | - | - | - | - |

Reconciliation of movement in provisions – 2014/15

| | Provision 1 | Provision 2 | Provision 3 | Total provisions |
|--|--------------------|--------------------|--------------------|-------------------------|
| | R'000 | R'000 | R'000 | R'000 |
| Opening balance | | | | |
| Provisions raised | | | | |
| Unused amounts reversed | | | | |
| Amounts used | | | | |
| Settlement of provision without cost to the department | | | | |
| Change in provision due to change in estimation inputs | | | | |
| Closing balance | - | - | - | - |

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38. Non-adjusting events after reporting date

Nature of event

Include an estimate of the financial effect of the subsequent non-adjusting events or a statement that such an estimate cannot be made.

2014/15
R'000

Total

39. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015

| | Opening balance R'000 | Additions R'000 | Disposals R'000 | Closing Balance R'000 |
|--|-----------------------------|--------------------|--------------------|-----------------------------|
| HERITAGE ASSETS | 1315 | - | - | 1315 |
| Heritage assets | 1 315 | - | - | 1 315 |
| MACHINERY AND EQUIPMENT | 34 251 | 5 371 | - | 39 622 |
| Transport assets | 5 072 | 840 | - | 5 912 |
| Computer equipment | 11 611 | 1 747 | - | 13 358 |
| Furniture and office equipment | 9 949 | 1 166 | - | 11 115 |
| Other machinery and equipment | 7 619 | 1 618 | - | 9 237 |
| SPECIALISED MILITARY ASSETS | - | - | - | - |
| Specialised military assets | - | - | - | - |
| BIOLOGICAL ASSETS | 11 | - | - | 11 |
| Biological assets | 11 | - | - | 11 |
| Capital Work-in-progress (Effective 1 April 2016) | | | | |
| TOTAL MOVABLE TANGIBLE CAPITAL ASSETS | 35 577 | 5 371 | - | 40 948 |

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Movable Tangible Capital Assets under investigation

Number
Value
R'000

Included in the above total of the movable tangible capital assets per the asset register are assets that are under investigation:

Heritage assets
Machinery and equipment
Specialised military assets
Biological assets

39.1 Additions

ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015

| | 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 |
| HERITAGE ASSETS | - | | | | - |
| Heritage assets | | | | | |
| MACHINERY AND EQUIPMENT | 5 424 | | (53) | | 5 371 |
| Transport assets | 840 | | | | 840 |
| Computer equipment | 1 747 | | | | 1 747 |
| Furniture and office equipment | 1 166 | | | | 1 166 |
| Other machinery and equipment | 1 671 | | (53) | | 1 618 |
| SPECIALISED MILITARY ASSETS | - | | - | | - |
| Specialised military assets | | | | | |
| BIOLOGICAL ASSETS | - | | - | | - |
| Biological assets | | | | | |
| TOTAL ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS | 5 424 | | (53) | | 5 371 |

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39.2 Disposals

DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE
YEAR ENDED 31 MARCH 2015

| | Sold for cash | Transfer out or destroyed or scrapped | Total disposals | Cash Received Actual |
|--|------------------|---|--------------------|----------------------------|
| | R'000 | R'000 | R'000 | R'000 |
| HERITAGE ASSETS | | | | |
| Heritage assets | | | | |
| MACHINERY AND EQUIPMENT | | | | |
| Transport assets | | | | |
| Computer equipment | | | | |
| Furniture and office equipment | | | | |
| Other machinery and equipment | | | | |
| SPECIALISED MILITARY ASSETS | | | | |
| Specialised military assets | | | | |
| BIOLOGICAL ASSETS | | | | |
| Biological assets | | | | |
| TOTAL DISPOSAL OF MOVABLE TANGIBLE CAPITAL ASSETS | - | - | - | - |

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39.3 Movement for 2014/15
MOVEMENT IN TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015

| | Opening balance | Prior period error | Additions | Disposals | Closing Balance |
|--|--------------------|--------------------------|--------------|----------------|--------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| HERITAGE ASSETS | 1 315 | - | - | - | 1 315 |
| Heritage assets | 1 315 | | | | 1 315 |
| MACHINERY AND EQUIPMENT | 34 070 | (36) | 3 085 | (2 868) | 34 251 |
| Transport assets | 5 627 | (1) | 1 679 | (2 233) | 5 072 |
| Computer equipment | 11 628 | (9) | 601 | (609) | 11 611 |
| Furniture and office equipment | 9 653 | (31) | 348 | (21) | 9 949 |
| Other machinery and equipment | 7 162 | 5 | 457 | (5) | 7 619 |
| SPECIALISED MILITARY ASSETS | - | - | - | - | - |
| Specialised military assets | - | | | | - |
| BIOLOGICAL ASSETS | 11 | - | - | - | 11 |
| Biological assets | 11 | | | | 11 |
| TOTAL MOVABLE TANGIBLE CAPITAL ASSETS | 35 936 | (36) | 3 085 | (2 868) | 35 577 |

39.3.1 Prior period error

| | Note | 2013/14 R'000 |
|-------------------------------------|------|------------------|
| Nature of prior period error | 39.3 | |
| Relating to 2013/14 | | |
| Relating to 2013/14 | | |
| Total | | - |

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39.4 Minor assets

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2015

| | 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 |
|---------------------------|--|-------------------------------|-----------------------------|--|-------------------------------|----------------|
| Opening balance | | | | 73 600 | | 73 600 |
| Additions | | | | 7 160 | | 7 160 |
| Disposals | | | | | | |
| TOTAL MINOR ASSETS | - | - | - | 80 760 | | 80 760 |

Minor Capital Assets under investigation

Number
Value
R'000

Included in the above total of the minor capital assets per the asset register are assets that are under investigation:

Specialised military assets
Intangible assets
Heritage assets
Machinery and equipment
Biological assets

| | Specialised military assets | Intangible assets | Heritage assets | Machinery and equipment | Biological assets | Total |
|-------------------------------------|-----------------------------------|----------------------|--------------------|-------------------------------|----------------------|--------------|
| Number of R1 minor assets | | | | 3 085 | | 3 085 |
| Number of minor assets at cost | | | | 6 584 | | 6 584 |
| TOTAL NUMBER OF MINOR ASSETS | - | - | - | 9 669 | | 9 669 |

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MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2014

| | 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 |
|---------------------------|--|-------------------------------|-----------------------------|--|-------------------------------|----------------|
| Opening balance | | | | 67 379 | | 67 379 |
| Prior period error | | | | 70 | | 70 |
| Additions | | | | 6 317 | | 6 317 |
| Disposals | | | | 166 | | 166 |
| TOTAL MINOR ASSETS | - | - | - | 73 600 | | 73 600 |

| | Specialised military assets | Intangible assets | Heritage assets | Machinery and equipment | Biological assets | Total |
|-------------------------------------|-----------------------------------|----------------------|--------------------|-------------------------------|----------------------|----------|
| Number of R1 minor assets | | | | | | |
| Number of minor assets at cost | | | | | | |
| TOTAL NUMBER OF MINOR ASSETS | - | - | - | - | - | - |

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39.4.1 Prior period error

| | Note 39.4 | 2013/14 R'000 |
|------------------------------|--------------|------------------|
| Nature of prior period error | | |
| Relating to 2013/14 | | |
| Relating to 2013/14 | | |
| Total | | - |

39.5 Movable assets written off

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2015

| | 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 |
|---|--|-------------------------------|-----------------------------|--|-------------------------------|----------------|
| Assets written off | | | | | | |
| TOTAL MOVABLE ASSETS WRITTEN OFF | - | - | - | - | - | - |

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2014

| | 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 |
|---|--|-------------------------------|-----------------------------|--|-------------------------------|----------------|
| Assets written off | | | | | | |
| TOTAL MOVABLE ASSETS WRITTEN OFF | - | - | - | - | - | - |

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40. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED
31 MARCH 2015

| | Opening balance R'000 | Additions R'000 | Disposals R'000 | Closing Balance R'000 |
|---|-----------------------------|--------------------|--------------------|-----------------------------|
| | | | | 61 |
| SOFTWARE | 61 | - | - | |
| MASTHEADS AND PUBLISHING TITLES | | | | |
| PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS | - | - | - | - |
| RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS | - | - | - | - |
| SERVICES AND OPERATING RIGHTS | - | - | - | - |
| Capital Work-in-progress <i>(Effective 1 April 2016)</i> | - | - | - | - |
| TOTAL INTANGIBLE CAPITAL ASSETS | 61 | - | - | 61 |

Intangible Capital Assets under investigation

| | Number | Value R'000 |
|---|--------|----------------|
| Included in the above total of the intangible capital assets per the asset register are assets that are under investigation: | | |
| Software | | |
| Mastheads and publishing titles | | |
| Patents, licences, copyright, brand names, trademarks | | |
| Recipes, formulae, prototypes, designs, models | | |
| Services and operating rights | | |

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40.1 Additions

ADDITIONS TO INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED
31 MARCH 2015

| | Cash | Non-Cash | (Develop- ment work in progress – current costs) | Received current year, not paid (Paid current year, received prior year) | Total |
|---|-------|----------|---|--|-------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| 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 | - | - | - | - | - |

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40.2 Disposals

DISPOSALS OF INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015

| | Sold for cash | Transfer out or destroyed or scrapped | Total disposals | Cash Received Actual |
|--|------------------|---|--------------------|----------------------------|
| | R'000 | R'000 | R'000 | R'000 |
| 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 | - | - | - | - |



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40.3 Movement for 2014/15
MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED
31 MARCH 2015

| | Opening balance | Prior period error | Additions | Disposals | Closing Balance |
|---|--------------------|--------------------------|-----------|-----------|--------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| SOFTWARE | 61 | | | | 61 |
| 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 |

40.3.1 Prior period error

Nature of prior period error
Relating to 2013/14

Relating to 2013/14

Total

Note
40.3

2013/14
R'000

-

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41. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015

| | Opening balance R'000 | Additions R'000 | Disposals R'000 | Closing Balance R'000 |
|--|-----------------------------|--------------------|--------------------|-----------------------------|
| BUILDINGS AND OTHER FIXED STRUCTURES | 136 413 | 8 004 | | 144 417 |
| Dwellings | | | | |
| Non-residential buildings | 136 413 | 8 004 | | 144 417 |
| Other fixed structures | | | | |
| HERITAGE ASSETS | - | - | | - |
| Heritage assets | | | | |
| LAND AND SUBSOIL ASSETS | - | - | | - |
| Land | | | | |
| Mineral and similar non- regenerative resources | | | | |
| Capital | | | | |
| Work-in-progress | | | | |
| <i>(Effective 1 April 2016)</i> | | | | |
| TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS | 136 413 | 8 004 | | 144 417 |

Immovable Tangible Capital Assets under investigation

Included in the above total of the immovable tangible capital assets per the asset register are assets that are under investigation:

Buildings and other fixed structures
Heritage assets
Land and subsoil assets

Number

Value
R'000

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41.1 Additions

ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015

| | 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 | 14 938 | 8 004 | (14 938) | | 8 004 |
| Dwellings | | | | | |
| Non-residential buildings | 14 938 | 8004 | (14 938) | | 8 004 |
| Other fixed structures | | | | | |
| HERITAGE ASSETS | - | - | - | | - |
| Heritage assets | | | | | |
| LAND AND SUBSOIL ASSETS | - | - | - | | - |
| Land | | | | | |
| Mineral and similar non-regenerative resources | | | | | |
| TOTAL ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS | 14 938 | 8 004 | (14 938) | | 8 004 |

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41.2 Disposals

DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2015

| | Sold for cash | Transfer out or destroyed or scrapped | Total disposals | Cash Received Actual |
|---|------------------|---|--------------------|----------------------------|
| | R'000 | R'000 | R'000 | R'000 |
| BUILDINGS AND OTHER FIXED STRUCTURES | | | | |
| Dwellings | | | | |
| Non-residential buildings | | | | |
| Other fixed structures | | | | |
| HERITAGE ASSETS | | | | |
| Heritage assets | | | | |
| LAND AND SUBSOIL ASSETS | | | | |
| Land | | | | |
| Mineral and similar non-regenerative resources | | | | |
| TOTAL DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS | - | - | - | - |



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41.3 Movement for 2013/14

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2014

| | Opening balance | Prior period error | Additions | Disposals | Closing Balance |
|--|--------------------|--------------------------|-----------|-----------|--------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| BUILDINGS AND OTHER FIXED STRUCTURES | - | 136 413 | - | - | 136 413 |
| Dwellings | | | | | |
| Non-residential buildings | - | 136 413 | | | 136 413 |
| Other fixed structures | | | | | |
| HERITAGE ASSETS | - | - | - | - | - |
| Heritage assets | | | | | |
| LAND AND SUBSOIL ASSETS | - | - | - | - | - |
| Land | | | | | |
| Mineral and similar non- regenerative resources | | | | | |
| TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS | | 136 413 | | | 136 413 |



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41.3.1 Prior period error

| | Note | 2013/14 |
|--|------|----------------|
| | 41.3 | R'000 |
| Nature of prior period error | | |
| <u>Relating to 2012/13</u> | | 119 102 |
| Capitalization of the following constructed non Residential buildings that were ready for use in 2012/13: Fetakgomo, Thulamela, Ga-Phaahla, Rapotokwane, Bakgoma, Mutale, Shiluvane, Mulati, Musina-Nancefield, Saselemani & Shogwane Libraries as well as the Provincial Archives Building. | | 119 102 |
| <u>Relating to 2013/14</u> | | 17 311 |
| Capitalization of the completed additional scope of work constructed non-residential buildings that were ready for use in 2012/13: Shiluvane, Shongwane, Molepo and Vlakfontein Libraries. | | 17 311 |
| Total | | 136 413 |

41.4 Immovable assets valued at R1

IMMOVABLE ASSETS VALUED AT R1 IN THE ASSET REGISTER AS AT 31 MARCH 2015

| | Buildings and other fixed structures | Heritage assets | Land and subsoil assets | Total |
|---------------------|--------------------------------------|-----------------|-------------------------|-----------|
| | R'000 | R'000 | R'000 | R'000 |
| R1 Immovable assets | - | - | - | -- |
| TOTAL | - | - | - | -- |

IMMOVABLE ASSETS VALUED AT R1 IN THE ASSET REGISTER AS AT 31 MARCH 2015

| | Buildings and other fixed structures | Heritage assets | Land and subsoil assets | Total |
|---------------------|--------------------------------------|-----------------|-------------------------|----------|
| | R'000 | R'000 | R'000 | R'000 |
| R1 Immovable assets | - | - | - | - |
| TOTAL | - | - | - | - |

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41.5 Immovable assets written off

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2015

| | 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 2015

| | 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 | - | - | - | - | - |

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41.6 S42 Immovable assets

Assets subjected to transfer in terms of S42 of the PFMA – 2014/15

| | Number of assets | Value of assets R'000 |
|--|------------------------------|--------------------------------------|
| BUILDINGS AND OTHER FIXED STRUCTURES | | |
| Dwellings | <input type="text"/> | <input type="text"/> |
| Non-residential buildings | <input type="text"/> | <input type="text"/> |
| Other fixed structures | <input type="text"/> | <input type="text"/> |
| HERITAGE ASSETS | | |
| Heritage assets | <input type="text"/> | <input type="text"/> |
| LAND AND SUBSOIL ASSETS | | |
| Land | <input type="text"/> | <input type="text"/> |
| Mineral and similar non-regenerative resources | <input type="text"/> | <input type="text"/> |
| TOTAL | <u> - </u> | <u> - </u> |

Assets subjected to transfer in terms of S42 of the PFMA – 2014/15

| | Number of assets | Value of assets R'000 |
|---|-----------------------------|--------------------------------------|
| BUILDINGS AND OTHER FIXED STRUCTURES | | |
| Dwellings | <input type="text"/> | <input type="text"/> |
| Non-residential buildings | <input type="text"/> | <input type="text"/> |
| Other fixed structures | <input type="text"/> | <input type="text"/> |
| HERITAGE ASSETS | | |
| Heritage assets | <input type="text"/> | <input type="text"/> |

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LAND AND SUBSOIL ASSETS

Land
Mineral and similar non-regenerative
resources

TOTAL

| | |
|---|---|
| | |
| - | - |

41.7 Immovable assets additional information

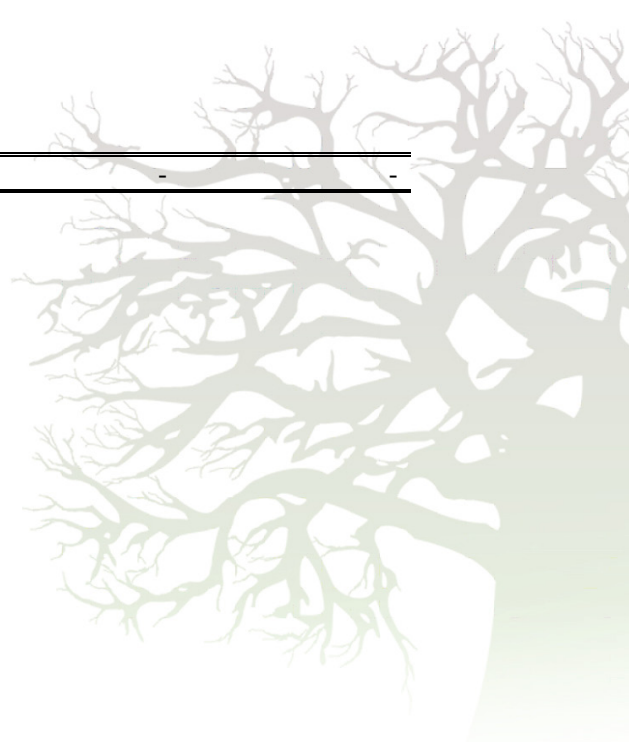
| | <i>Note</i> | 2014/15 | 2013/14 |
|---|--|----------------------|----------------------|
| <p>a) Unsurveyed land</p> | <p>Estimated completion date <i>Annexure 9</i></p> | <p>Area</p> | <p>Area</p> |
| <p>b) Properties deemed vested Land parcels Facilities Schools Clinics Hospitals Office buildings Dwellings Storage facilities Other</p> | <p><i>Annexure 9</i></p> | <p>Number</p> | <p>Number</p> |
| <p>c) Facilities on surveyed land Schools Clinics Hospitals Office buildings Dwellings Storage facilities Other</p> | <p>Duration of use <i>Annexure 9</i></p> | <p>Number</p> | <p>Number</p> |

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| d) Facilities on right to use land | Duration of use | <i>Annexure 9</i> | Number | Number |
|---|------------------------|-------------------|----------------|---------------|
| Schools | | | | |
| Clinics | | | | |
| Hospitals | | | | |
| Office buildings | | | | |
| Dwellings | | | | |
| Storage facilities | | | | |
| Other | | | | |
| | | | | |
| e) Agreement of custodianship | | <i>Annexure 9</i> | Number | Number |
| Land parcels | | | | |
| Facilities | | | | |
| Schools | | | | |
| Clinics | | | | |
| Hospitals | | | | |
| Office buildings | | | | |
| Dwellings | | | | |
| Storage facilities | | | | |
| Other | | | | |
| | | | | |
| 42. Agent-principal arrangements | | | | |
| 42.1 Department acting as the principal | | | | |
| | | 2014/15 | 2013/14 | |
| | | R'000 | R'000 | |
| Include a list of the entities acting as agents for the department and the amounts paid to these agents for their agency duties | | | | |
| | | | | |
| Total | | <hr/> <hr/> | <hr/> <hr/> | |



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42.2 Department acting as the agent

42.2.1 Revenue received for agency activities

| | 2014/15 R'000 | 2013/14 R'000 |
|---|------------------|------------------|
| Include a list of the entities for which the department acts as an agent and the amounts received for these agency duties | | |

| | |
|--------------|---|
| Total | - |
|--------------|---|

42.2.2 Reconciliation of agency funds and disbursements – 2014/15

| Name of principal entity | Total agency funds received | Expenditure incurred against funds | Amount remitted to the principal | Variance between amounts received and amounts remitted | Explanation of variance |
|--------------------------|-----------------------------|------------------------------------|----------------------------------|--|-------------------------|
| | R'000 | R'000 | R'000 | R'000 | |
| Total | - | - | - | - | |



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43. Changes in accounting estimates

During the year the following changes were made to the estimations employed in the accounting for transactions, assets, liabilities, events and circumstances

| Value derived using the original estimate | Value derived using amended estimate | R-value impact of change in estimate |
|--|---|---|
| R'000 | R'000 | R'000 |

Accounting estimate change 1: Provide a description of the change in estimate

- Line item 1 affected by the change
- Line item 2 affected by the change
- Line item 3 affected by the change
- Line item 4 affected by the change
- Line item 5 affected by the change

| |
|--|
| |
|--|

| Value derived using the original estimate | Value derived using amended estimate | R-value impact of change in estimate |
|--|---|---|
| R'000 | R'000 | R'000 |

Accounting estimate change 2: Provide a description of the change in estimate

- Line item 1 affected by the change
- Line item 2 affected by the change
- Line item 3 affected by the change
- Line item 4 affected by the change
- Line item 5 affected by the change

| |
|--|
| |
|--|

| Value derived using the original estimate | Value derived using amended estimate | R-value impact of change in estimate |
|--|---|---|
| R'000 | R'000 | R'000 |

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Accounting estimate change 3: Provide a description of the change in estimate

- Line item 1 affected by the change
- Line item 2 affected by the change
- Line item 3 affected by the change
- Line item 4 affected by the change
- Line item 5 affected by the change

44. Prior period errors

44.1 Correction of prior period errors

Note

2013/14
R'000

Revenue: *(E.g. Annual appropriation, Departmental revenue, Aid assistance, etc.)*

Net effect

_____ -

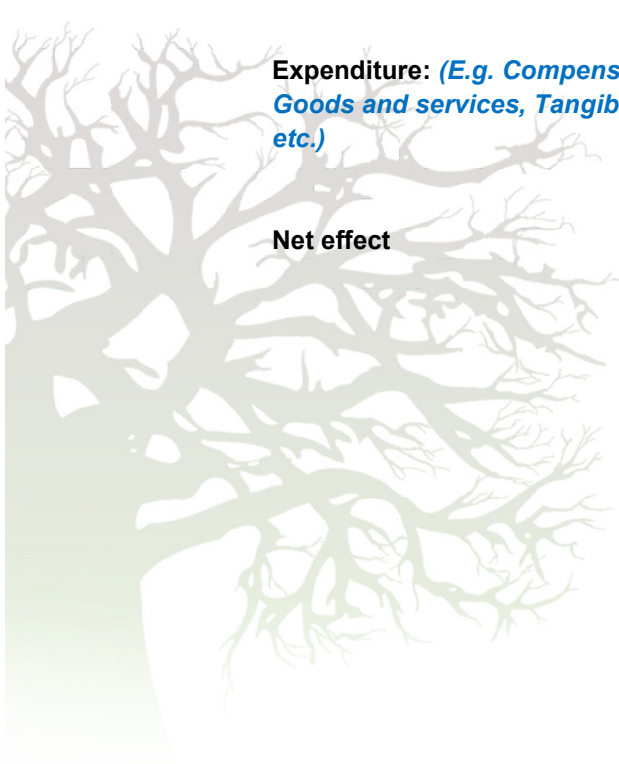
Note

2013/14
R'000

Expenditure: *(E.g. Compensation of employees, Goods and services, Tangible capital assets, etc.)*

Net effect

_____ -



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| | Note | 2013/14 R'000 |
|---|------|------------------|
| Assets: (E.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.) | | |
| Receivables from 2013/14 current | | (926) |
| Receivables from 2013/14 non- current | | 926 |
| Cash and cash equivalents- Cash with commercial banks | | (32 062) |
| Cash and cash equivalents -Consolidated Paymaster General Account. | | 32 062 |
| Net effect | | <u><u>-</u></u> |

| | Note | 2013/14 R'000 |
|---|------|--------------------------|
| Liabilities: (E.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.) | | |
| Net effect | | <u><u> </u></u> |



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45. Transfer of functions

Provide a description of the changes as a result of the transfer or receipt of functions

45.1 Statement of Financial Position

| | Note | Bal per dept 2013/14 AFS before transfer 2013/14 R'000 | Functions per dept (transferred) / received 2013/14 R'000 | Functions per dept (transferred) / received 2013/14 R'000 | Functions per dept (transferred) / received 2013/14 R'000 | 2013/14 Bal after transfer 2013/14 R'000 |
|----------------------------|------|---|--|--|--|--|
| ASSETS | | | | | | |
| Current Assets | | | | | | |
| Unauthorised expenditure | | | | | | |
| Cash and cash equivalents | | | | | | |
| Other financial assets | | | | | | |
| Prepayments and advances | | | | | | |
| Receivables | | | | | | |
| Loans | | | | | | |
| Aid assistance prepayments | | | | | | |
| Aid assistance receivable | | | | | | |
| Non-Current Assets | | | | | | |
| Investments | | | | | | |
| Receivables | | | | | | |
| Loans | | | | | | |
| Other financial assets | | | | | | |
| TOTAL ASSETS | | | | | | |
| LIABILITIES | | | | | | |

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Current Liabilities

Voted funds to be surrendered to the Revenue Fund
Departmental revenue and NRF 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

| | |
|--|--|
| | |
| | |
| | |



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45.2 Notes

| Note | Bal per dept 2013/14 AFS before transfer 2013/14 R'000 | Functions per dept (transferred) / received 2013/14 R'000 | Functions per dept (transferred) / received 2013/14 R'000 | Functions per dept (transferred) / received 2013/14 R'000 | 2013/14 Bal after transfer 2013/14 R'000 |
|---|---|--|--|--|--|
| Contingent liabilities | | | | | |
| Contingent assets | | | | | |
| Commitments | | | | | |
| Accruals and payables not recognised | | | | | |
| Employee benefits | | | | | |
| Lease commitments – Operating lease | | | | | |
| Lease commitments – Finance lease | | | | | |
| Lease commitments – Operating lease revenue | | | | | |
| Accrued departmental revenue | | | | | |
| Irregular expenditure | | | | | |
| Fruitless and wasteful expenditure | | | | | |
| Impairment | | | | | |
| Provisions | | | | | |
| Movable tangible capital assets | | | | | |
| Immovable tangible capital assets | | | | | |
| Intangible capital assets | | | | | |

Provide a description of actions taken to ensure compliance with the PFMA S42

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46. STATEMENT OF CONDITIONAL GRANTS RECEIVED

| NAME OF DEPARTMENT | GRANT ALLOCATION | | | | Amount received by department | SPENT | | | 2013/14 | |
|---|--|---------------|-----------------|------------------|-------------------------------|-----------------|----------------------------|------------------------|--|-------------------------|
| | Division of Revenue Act/ Provincial Grants | Roll Overs | DORA Adjustment | Other Adjustment | | Total Available | Amount spent by department | Under / (Overspending) | % 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 | R'000 |
| Mass Sport and Recreation Participation Grant | 59 446 | | | 59 446 | 59 446 | 57 585 | 1 861 | 97% | 63 554 | 59 702 |
| Library Services EPWP | 81 010 | 14 014 | | 95 024 | 95 024 | 58 848 | 36 176 | 62% | 58 457 | 44 441 |
| | 2102 | | | 2102 | 2102 | 2 058 | 44 | 98% | 550 | 483 |
| | 142 558 | 14 014 | - | 156 572 | 156 572 | 118 491 | 38 081 | | 122 561 | 104 626 |

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47. STATEMENT OF CONDITIONAL GRANTS PAID TO THE PROVINCES

| NAME OF PROVINCE / GRANT | GRANT ALLOCATION | | | TRANSFER | | | SPENT | | 2014/15 Division of Revenue Act R'000 | |
|--------------------------|-------------------------------|------------------|-------------------|-----------------------|-----------------------|----------------------|--|-------------------------------------|---------------------------------------|----------------------------------|
| | 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 |
| | | | | | | | | | | |

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48. STATEMENT OF CONDITIONAL/ UNCONDITIONAL GRANTS PAID TO MUNICIPALITIES

| NAME OF MUNICIPALITY | GRANT ALLOCATION | | | | TRANSFER | | |
|------------------------|-------------------------------|------------------|-------------------|-----------------|-----------------------|----------------------|--|
| | Division of Revenue Act R'000 | Roll Overs R'000 | Adjustments R'000 | Total Available | Actual Transfer R'000 | Funds Withheld R'000 | Re-allocations by National Treasury or National Department % |
| | | | | | | | |
| Polokwane Municipality | | 5 000 | | 5 000 | 4 444 | 556 | |
| Polokwane Municipality | | | 1 127 | 1 127 | 1 062 | | |
| | | 5 000 | 1 127 | 6 127 | 5 506 | 556 | |



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ANNEXURE 1A
STATEMENT OF CONDITIONAL GRANTS PAID TO MUNICIPALITIES

| NAME OF MUNICIPALITY | GRANT ALLOCATION | | | TRANSFER | | | SPENT | | | 2014/15 | |
|------------------------|-------------------------|------------|-------------|-----------------|-----------------|----------------|--|---------------------------------|------------------------------|--|-------------------------|
| | 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 | R'000 | % | R'000 |
| Polokwane Municipality | 5 000 | | | 5 000 | 4 444 | 556 | | | | | 5 000 |
| | 5 000 | | | 5 000 | 4 444 | 556 | | | | | 5 000 |

The amount of R5 million was requested as roll-over into the 2014/15 financial year for the transfer to Polokwane Municipality for the 2013/14 CHAN Games. The amount could not be transferred in the previous financial year as planned pending regulatory audit. Only 89% of the allocated budget was transferred due to the municipality's non-compliance to procurement regulations.

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ANNEXURE 1B
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

| DEPARTMENT/ AGENCY/ ACCOUNT | TRANSFER ALLOCATION | | | | TRANSFER | | 2014/15 |
|-----------------------------|------------------------|------------|-------------|-----------------|-----------------|----------------------------------|-------------------|
| | 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 |
| | | | | | | | |



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ANNEXURE 1C
STATEMENT OF TRANSFERS TO HIGHER EDUCATION INSTITUTIONS

| NAME OF HIGHER EDUCATION INSTITUTION | TRANSFER ALLOCATION | | | | TRANSFER | | 2014/15 | |
|--------------------------------------|------------------------------|------------------|-------------------|-----------------------|-----------------------|------------------------------|------------------------------------|-------------------------|
| | Adjusted Appropriation R'000 | Roll Overs R'000 | Adjustments R'000 | Total Available R'000 | Actual Transfer R'000 | Amount not transferred R'000 | % of Available funds Transferred % | Appropriation Act R'000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

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ANNEXURE 1D
STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

| NAME OF PUBLIC CORPORATION/PRIVATE ENTERPRISE | TRANSFER ALLOCATION | | | | EXPENDITURE | | | 2014/15 |
|---|-------------------------------------|------------------|-------------------|-----------------------|-----------------------|-------------------------------|---------------|---------|
| | Adjusted Appropriation on Act R'000 | Roll Overs R'000 | Adjustments R'000 | Total Available R'000 | Actual Transfer R'000 | Available funds Transferred % | Capital R'000 | |
| Public Corporations | | | | | | | | |
| Transfers | | | | | | | | |
| Subsidies | | | | | | | | |
| Total | | | | | | | | |
| Private Enterprises | | | | | | | | |
| Transfers | | | | | | | | |
| Subsidies | | | | | | | | |
| Total | | | | | | | | |
| TOTAL | | | | | | | | |

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ANNEXURE 1E
STATEMENT OF TRANSFERS TO FOREIGN GOVERNMENT AND INTERNATIONAL ORGANISATIONS

| FOREIGN GOVERNMENT/ INTERNATIONAL ORGANISATION | TRANSFER ALLOCATION | | | | EXPENDITURE | | 2014/15 |
|--|----------------------------|------------|-------------|-----------------|-----------------|----------------------------------|-------------------|
| | 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

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ANNEXURE 1F
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS

| | TRANSFER ALLOCATION | | | | EXPENDITURE | | 2014/15 |
|--------------------------------|----------------------------------|------------------|-------------------|-----------------------|-----------------------|----------------------------------|-------------------------|
| | Adjusted Appropriation Act R'000 | Roll overs R'000 | Adjustments R'000 | Total Available R'000 | Actual Transfer R'000 | % of Available funds transferred | Appropriation Act R'000 |
| NON-PROFIT INSTITUTIONS | | | | | | | |
| Transfers | | | | | | | |
| Sports Academy | 2 675 | | | 2 675 | 2 648 | 99% | 3 674 |
| Sports Council | 2 378 | | | 2 378 | 2 338 | 98% | |
| Language Committee | | | | | | | 1 |
| | | | | | | | |
| | 5 053 | | | 5 053 | 4 986 | | 3 675 |
| Subsidies | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Total | 5 053 | | | 5 053 | 4 986 | | 3 675 |



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ANNEXURE 1G
STATEMENT OF TRANSFERS TO HOUSEHOLDS

| | TRANSFER ALLOCATION | | | EXPENDITURE | | 2013/14 Appropriation Act R'000 |
|---------------------------|-------------------------------------|---------------------|----------------------|--------------------------|--------------------------|---------------------------------------|
| | Adjusted Appropriation Act R'000 | Roll Overs R'000 | Adjustments R'000 | Total Available R'000 | Actual Transfer R'000 | |
| HOUSEHOLDS | | | | | | |
| Transfers | | | | | | |
| Leave Gratuity | 638 | | | 638 | 525 | 467 |
| Bursaries (Non Employees) | 30 | | | 30 | 7 | 260 |
| | | | | 668 | 532 | 727 |
| Subsidies | | | | | | |
| | | | | | | |
| Total | 668 | | | 668 | 532 | 727 |

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ANNEXURE 1H
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

| NAME OF ORGANISATION | NATURE OF GIFT, DONATION OR SPONSORSHIP | 2014/15 | 2013/14 |
|----------------------|---|---------|---------|
| | | R'000 | R'000 |
| Received in cash | | | |
| Subtotal | | | |
| Received in kind | | | |
| Subtotal | | | |
| TOTAL | | | |



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ANNEXURE 1J
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE

| NATURE OF GIFT, DONATION OR SPONSORSHIP (Group major categories but list material items including name of organisation) | 2014/15 | 2013/14 |
|--|----------|------------|
| | R'000 | R'000 |
| Made in kind | | |
| Computer equipment | - | 609 |
| Furniture and office equipment | - | 21 |
| Other machinery and equipment | - | 5 |
| TOTAL | - | 635 |



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ANNEXURE 1K
STATEMENT OF ACTUAL MONTHLY EXPENDITURE PER GRANT

| Grant Type | Apr 2014 R'000 | May 2014 R'000 | Jun 2014 R'000 | Jul 2014 R'000 | Aug 2014 R'000 | Sept 2014 R'000 | Oct 2014 R'000 | Nov 2014 R'000 | Dec 2014 R'000 | Jan 2015 R'000 | Feb 2015 R'000 | Mar 2015 R'000 | Total R'000 |
|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| Library Services Grant | 855 | 2 034 | 2 098 | 4 345 | 3 150 | 6 210 | 4 080 | 5 956 | 3 916 | 3 641 | 3 271 | 18 029 | 57 585 |
| Mass Sport Grant | 404 | 3 023 | 5 162 | 3 672 | 5 711 | 6 319 | 14 858 | 2 034 | 9 020 | 1 008 | 2 758 | 4 879 | 58 848 |
| EPWP | | | 80 | 221 | 183 | 190 | 170 | 171 | 520 | 146 | 163 | 214 | 2 058 |
| | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | - |
| | | | | | | | | | | | | | - |
| TOTAL | 1 259 | 5 057 | 7 340 | 8 238 | 9 044 | 12 719 | 19 108 | 8 161 | 13 456 | 4 795 | 6 192 | 23 122 | 118 491 |

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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 14/15 | % Held 13/14 | 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 |
|-----------------------------------|--|--------------|--------------|-----------------------|---------|--------------------------|---------|-------------------------------------|---------|----------------------------------|---------|-------------------|
| | | | | 2014/15 | 2013/14 | 2014/15 | 2013/14 | 2014/15 | 2013/14 | 2014/15 | 2013/14 | |
| National/Provincial Public Entity | | | | | | | | | | | | Yes/No |

Subtotal

Other

Subtotal

TOTAL



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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 | |
|--------------------------------|-------------------------------|--------------------------|---------|-------------------------------------|---------|---------------------------------|---------|---------------------------------|---------|
| | | 2014/15 | 2013/14 | 2014/15 | 2013/14 | 2014/15 | 2013/14 | 2014/15 | 2013/14 |
| Controlled entities | | | | | | | | | |
| Subtotal | | | | | | | | | |
| Non-controlled entities | | | | | | | | | |
| | Associates | | | | | | | | |
| | Subtotal | | | | | | | | |
| | Joint Ventures | | | | | | | | |
| | Subtotal | | | | | | | | |
| | Other non controlled entities | | | | | | | | |
| | Subtotal | | | | | | | | |
| TOTAL | | | | | | | | | |

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ANNEXURE 3A
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2015 – LOCAL

| Guarantor institution | Guarantee in respect of | Original guaranteed capital amount | Opening balance 1 April 2014 | Guarantees draw downs during the year | Guarantees repayments/ cancelled/ reduced/ released during the year | Revaluations | Closing balance 31 March 2015 | Guaranteed interest for year ended 31 March 2015 | 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 |
| | Motor vehicles | | | | | | | | |
| | Subtotal Housing NP Develop Corp | | 56 | 62 | | | 118 | | |
| | Subtotal Other | | 56 | 62 | | | 118 | | |
| | Subtotal | | 56 | 62 | | | 118 | | |
| | TOTAL | | 56 | 62 | | | 118 | | |

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ANNEXURE 3A (continued)
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2015 – FOREIGN

| Guarantor institution | Guarantee in respect of | Original guaranteed capital amount | Opening balance 1 April 2014 | Guarantees draw downs during the year | Guarantees repayments/ cancelled/ reduced/ released during the year | Revaluations | Closing balance 31 March 2014 | Guaranteed interest for year ended 31 March 2014 | 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 |
| | Motor vehicles | | | | | | | | |
| | Subtotal | | | | | | | | |
| | Housing | | | | | | | | |
| | Subtotal | | | | | | | | |
| | Other | | | | | | | | |
| | Subtotal | | | | | | | | |
| | Total | | | | | | | | |

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ANNEXURE 3B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2015

| Nature of Liability | Opening Balance 1 April 2014 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 2015 R'000 |
|--------------------------------------|--|--|--|---|---|
| Claims against the department | | | | | |
| Lawsuit with Technologies Acceptance | 10 415 | | | | 10 415 |
| ZIP Security | 217 | | | | 217 |
| Tlou Setumo | 63 | | | | 63 |
| Bokone Kiwaai Jazz | 696 | | | | 696 |
| Lerato and Moloko | 2 777 | | | | 2 777 |
| Theromba Travelling Agency | 87 | | 87 | | - |
| Janeklaas Trading | 30 | | 30 | | - |
| Mmabereki Enterprise | 7 | | | | 7 |
| Green Spot Travel | 19 | | 19 | | - |
| Fuse Group Africa | 77 | | 77 | | - |
| One Love | 25 | | | | 25 |
| Subtotal | 14 413 | | 213 | | 14 200 |
| Environmental Liability | | | | | |
| Subtotal | | | | | |
| Other | | | | | |
| Subtotal | | | | | |
| TOTAL | 14 413 | | 213 | | 14 200 |



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ANNEXURE 3B (continued)

| Nature of Liabilities recoverable | Opening Balance 1 April 2014 R'000 | Details of Liability and Recoverability | Movement during year R'000 | Closing Balance 31 March 2015 R'000 |
|-----------------------------------|--|---|-------------------------------------|---|
|-----------------------------------|--|---|-------------------------------------|---|

Total

DEPARTMENT OF SPORT, ARTS AND CULTURE
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ANNEXURE 4
CLAIMS RECOVERABLE

| Government Entity | Confirmed balance outstanding | | Unconfirmed balance outstanding | | Total | | Cash in transit at year end 2014/15 * | |
|----------------------------------|-------------------------------|---------------------|---------------------------------|---------------------|---------------------|---------------------|--|-----------------|
| | 31/03/2015 R'000 | 31/03/2014 R'000 | 31/03/2015 R'000 | 31/03/2014 R'000 | 31/03/2015 R'000 | 31/03/2014 R'000 | Receipt date up to six (6) working days after year end | Amount R'000 |
| Department | | | | | | | | |
| National Arts and Culture | | | 903 | 904 | 903 | 904 | | |
| Office of the Premier | 11 | | | 11 | 11 | 11 | | |
| | 11 | | 903 | 915 | 914 | 915 | | |
| Other Government Entities | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| TOTAL | 11 | | 903 | 915 | 914 | 915 | | 915 |

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ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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ANNEXURE 5
INTER-GOVERNMENT PAYABLES

| GOVERNMENT ENTITY | Confirmed balance outstanding | | Unconfirmed balance outstanding | | TOTAL | | Cash in transit at year end 2014/15* | |
|----------------------------|-------------------------------|---------------------|---------------------------------|---------------------|---------------------|---------------------|---|-----------------|
| | 31/03/2015 R'000 | 31/03/2014 R'000 | 31/03/2015 R'000 | 31/03/2014 R'000 | 31/03/2015 R'000 | 31/03/2014 R'000 | Payment date up to six (6) working days before year end | Amount R'000 |
| DEPARTMENTS | | | | | | | | |
| Current | | | | | | | | |
| Department of Justice | | 350 | | | | 350 | | |
| Department of Agriculture | | 56 | | | | 56 | | |
| Department of Health | | 29 | | | | 29 | | |
| Department of Public Works | | 9 | | | | 9 | | |
| Office of The Premier | 65 | | | 65 | 65 | | | |
| Subtotal | 65 | 444 | | | 65 | 444 | | |
| Non-current | | | | | | | | |
| Subtotal | | | | | | | | |
| Total | 65 | 444 | | | 65 | 444 | | |

DEPARTMENT OF SPORT, ARTS AND CULTURE
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| | | | | |
|--------------------------------|-----------|------------|-----------|------------|
| OTHER GOVERNMENT ENTITY | | | | |
| Current | | | | |
| Palama | 17 | | 17 | |
| SAPS | | 51 | | 51 |
| Subtotal | 17 | 51 | 51 | 17 |
| Non-current | | | | |
| Subtotal | | | | |
| Total | 65 | 461 | 51 | 461 |



(NAME OF NATIONAL/PROVINCIAL DEPARTMENT)
VOTE

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
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**ANNEXURE 6
INVENTORIES**

| Inventory | Note | Quantity | 2014/15 | | 2013/14 | |
|---|------|--------------|------------|--------------|--------------|-------|
| | | | Quantity | R'000 | Quantity | R'000 |
| Opening balance | | 6 416 | 1 439 | 5 320 | 600 | |
| Add/(Less): Adjustments to prior year balance | | | | (5 320) | (600) | |
| Add: Additions/Purchases - Cash | | 53 824 | 9 885 | 100 535 | 14 363 | |
| Add: Additions - Non-cash | | - | - | - | - | |
| (Less): Disposals | | | | (92 785) | (12 796) | |
| (Less): Issues | | | | (1 334) | (128) | |
| Add/(Less): Adjustments | | | | | | |
| Closing balance | | 4 155 | 926 | 6 416 | 1 439 | |

**ANNEXURE 7
MOVEMENT IN CAPITAL WORK IN PROGRESS**

MOVEMENT IN CAPITAL WORK IN PROGRESS FOR THE YEAR ENDED 31 MARCH 2015

| | Opening balance | Current Year Capital WIP | Completed Assets | Closing balance |
|--|--------------------|-----------------------------------|---------------------|--------------------|
| | R'000 | R'000 | R'000 | R'000 |
| HERITAGE ASSETS | - | - | - | - |
| Heritage assets | | | | |
| MACHINERY AND EQUIPMENT | - | - | - | - |
| Transport assets | | | | |
| Computer equipment | | | | |
| Furniture and office equipment | | | | |
| Other machinery and equipment | | | | |
| SPECIALISED MILITARY ASSETS | - | - | - | - |
| Specialised military assets | | | | |
| BIOLOGICAL ASSETS | - | - | - | - |
| Biological assets | | | | |
| BUILDINGS AND OTHER FIXED STRUCTURES | 7 565 | 14 938 | (8 004) | 14 499 |
| Dwellings | | | | |
| Non-residential buildings | 7 565 | 14 938 | (8 004) | 14 499 |
| Other fixed structures | | | | |
| LAND AND SUBSOIL ASSETS | - | - | - | - |
| Land | | | | |
| Mineral and similar non-regenerative resources | | | | |
| SOFTWARE | - | - | - | - |
| Software | | | | |
| MASTHEADS AND PUBLISHING TITLES | - | - | - | - |
| Mastheads and publishing titles | | | | |
| PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS | - | - | - | - |
| Patents, licences, copyright, brand names and trademarks | | | | |
| RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS | - | - | - | - |
| Recipes, formulae, prototypes, designs, models | | | | |
| SERVICES AND OPERATING RIGHTS | - | - | - | - |
| Services and operating rights | | | | |
| TOTAL | 7 565 | 14 938 | (8 004) | 14 499 |

MOVEMENT IN CAPITAL WORK IN PROGRESS FOR THE YEAR ENDED 31 MARCH 2014

| | Opening balance | Prior period error | Current Year Capital WIP | Completed Assets | Closing balance |
|--|--------------------|--------------------------|-----------------------------------|---------------------|--------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| HERITAGE ASSETS | - | - | - | - | - |
| Heritage assets | | | | | |
| MACHINERY AND EQUIPMENT | - | - | - | - | - |
| Transport assets | | | | | |
| Computer equipment | | | | | |
| Furniture and office equipment | | | | | |
| Other machinery and equipment | | | | | |
| SPECIALISED MILITARY ASSETS | - | - | - | - | - |
| Specialised military assets | | | | | |
| BIOLOGICAL ASSETS | - | - | - | - | - |
| Biological assets | | | | | |
| BUILDINGS AND OTHER FIXED STRUCTURES | 129 506 | (132 604) | 10 663 | | 7 565 |
| Dwellings | | | | | |
| Non-residential buildings | 129 506 | (132 604) | 10 663 | | 7 565 |
| Other fixed structures | | | | | |
| LAND AND SUBSOIL ASSETS | - | - | - | - | - |
| Land | | | | | |
| Mineral and similar non-regenerative resources | | | | | |
| SOFTWARE | - | - | - | - | - |
| Software | | | | | |
| MASTHEADS AND PUBLISHING TITLES | - | - | - | - | - |
| Mastheads and publishing titles | | | | | |
| PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS | - | - | - | - | - |
| Patents, licences, copyright, brand names and trademarks | | | | | |
| RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS | - | - | - | - | - |
| Recipes, formulae, prototypes, designs, models | | | | | |
| SERVICES AND OPERATING RIGHTS | - | - | - | - | - |
| Services and operating rights | | | | | |
| TOTAL | 129 506 | (132 604) | 10 663 | - | 7 565 |

**ANNEXURE 8A
INTER-ENTITY ADVANCES PAID (note 14)**

| ENTITY | Confirmed balance outstanding | | Unconfirmed balance outstanding | | TOTAL | |
|-------------------------------|-------------------------------|------------|---------------------------------|------------|------------|------------|
| | 31/03/2015 | 31/03/2014 | 31/03/2015 | 31/03/2014 | 31/03/2015 | 31/03/2014 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| NATIONAL DEPARTMENTS | | | | | | |
| Subtotal | <hr/> <hr/> | | | | | |
| PROVINCIAL DEPARTMENTS | | | | | | |
| Subtotal | <hr/> <hr/> | | | | | |
| PUBLIC ENTITIES | | | | | | |
| Subtotal | <hr/> <hr/> | | | | | |
| OTHER ENTITIES | | | | | | |
| Subtotal | <hr/> <hr/> | | | | | |
| Total | - | - | - | - | - | - |



ANNEXURE 8B
INTER-ENTITY ADVANCES RECEIVED (note 21 AND note 22)

| ENTITY | Confirmed balance outstanding | | Unconfirmed balance outstanding | | TOTAL | |
|-------------------------------|-------------------------------|------------|---------------------------------|------------|------------|------------|
| | 31/03/2015 | 31/03/2014 | 31/03/2015 | 31/03/2014 | 31/03/2015 | 31/03/2014 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| NATIONAL DEPARTMENTS | | | | | | |
| Current | | | | | | |
| Subtotal | | | | | | |
| Non-Current | | | | | | |
| Subtotal | | | | | | |
| PROVINCIAL DEPARTMENTS | | | | | | |
| Subtotal | | | | | | |
| Non-Current | | | | | | |
| Subtotal | | | | | | |
| PUBLIC ENTITIES | | | | | | |
| Current | | | | | | |
| Subtotal | | | | | | |
| Non-Current | | | | | | |
| Subtotal | | | | | | |
| OTHER ENTITIES | | | | | | |
| Current | | | | | | |
| Subtotal | | | | | | |
| Non-Current | | | | | | |
| Subtotal | | | | | | |
| TOTAL | - | - | - | - | - | - |
| Current | | | | | | |
| Non-current | | | | | | |

ANNEXURE 9 IMMOVABLE ASSETS ADDITIONAL DISCLOSURE


The detail for note 41.7 may be included in this annexure.

Wording to suit their specific circumstances in order to comply with the Immovable Asset Guide can be inserted here.

In addition to the detail for note 41.7 the department should address the information regarding:

- 1. Surveyed but unregistered land parcels and*
- 2. Contingent assets.*





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