

# PART E: FINANCIAL INFORMATION



**destea**

department of  
economic, small business development,  
tourism and environmental affairs  
FREE STATE PROVINCE

ANNUAL REPORT 2014/2015  
VOTE NO. 3

## **Report of the auditor-general to the Free State Legislature on vote no. 3: Department of Economic, Small Business Development, Tourism and Environmental Affairs**

### **Report on the financial statements**

#### **Introduction**

1. I have audited the financial statements of the Department of Economic, Small Business Development, Tourism and Environmental affairs set out on pages 132 to 235, 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.

#### **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, 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 with the International Standards on Auditing. Those standards require that I comply with ethical requirements, and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.
4. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### **Opinion**

6. In my opinion, the financial statements present fairly, in all material respects, the financial position of the department of Economic, Small Business Development, Tourism and Environmental Affairs as at 31 March 2015 and its financial performance and cash flows for the year then ended, in accordance with the Modified Cash Standard prescribed by the National Treasury and the requirements of the PFMA.

#### **Emphasis of matters**

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

#### **Irregular expenditure**

8. As disclosed in note 31 to the financial statements, possible irregular expenditure relating to compliance with the requirements of the PFMA by a service provider is in the process of being investigated.

## Restatement of corresponding figures

9. As disclosed in note 44 to the financial statements, the corresponding figures for 31 March 2014 have been restated as a result of an error discovered during the financial year ending 31 March 2015 in the financial statements of the department at, and for the year ended, 31 March 2014.

## Impairments

10. As disclosed in note 30.3 to the financial statements, a material provision for impairment of debtors amounting to R7 019 000 was made with regard to accrued departmental revenue of R11 584 000.

## Material underspending of the budget

11. As disclosed in the appropriation statement, the department materially underspent the budget on programmes 1, 2, 3 and 4 by a total amount of R9 995 000.

## Additional matter

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

## Unaudited supplementary schedules

13. The supplementary information set out on pages 236 to 255 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

14. 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, 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

15. 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: Environmental affairs on pages 38 to 48
  - Programme 3: Economic development on pages 49 to 56
16. I evaluated the reported performance information against the overall criteria of usefulness and reliability.
17. 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).
18. I assessed the reliability of the reported performance information to determine whether it was valid, accurate and complete.
19. The material findings in respect of the selected programmes are as follows:

## Programme 2: Environmental affairs

20. I did not raise any material findings on usefulness and reliability of the reported performance information for this programme.

## Programme 3: Economic development

### Usefulness of reported performance information

21. Performance indicators should be well defined by having clear definitions so that data can be collected consistently and is easy to understand and use, as required by the FMPPI. Significantly important indicators in relation to programme 3 – economic development were not well defined. This was because management did not adhere to the requirements of the FMPPI during the formulation of key performance indicators.

### Additional matters

22. I draw attention to the following matters:

#### Achievement of planned targets

23. Refer to the annual performance report on pages 28 to 61 for information on the achievement of the planned targets for the year. This information should be considered in the context of the material findings on the usefulness of the reported performance information for the selected programmes reported in paragraph 21 of this report.

#### Adjustment of material misstatements

24. I identified material misstatements in the annual performance report submitted for auditing on the reported performance information for programme 2: environmental affairs. As management subsequently corrected the misstatements, I did not raise any material findings on the usefulness and reliability of the reported performance information.

#### Compliance with legislation

25. 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:

## Strategic planning and performance management

26. Fully effective, efficient and transparent systems of risk management and internal control with respect to performance information and management was not adequately maintained as required by section 38(1)(a)(i) of the PFMA.

## Annual financial statements, performance and annual reports

27. The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework as required by section 40(1)(b) of the PFMA. Material misstatements of current assets, revenue, expenditure and disclosure items identified by the auditors in the submitted financial statements were subsequently corrected, resulting in the financial statement receiving an unqualified audit opinion.



## Internal audit

28. The internal audit function did not assess the operational procedure and monitoring mechanisms over all transfers made to private entities as required by treasury regulation 3.2.8.

## Revenue management

29. Effective and appropriate steps were not taken to collect money due, as required section 38(1)(c)(i) of the PFMA and treasury regulations 11.2.1, 15.10.1.2(a) and 15.10.1.2(e).
30. Appropriate processes were not developed and implemented to provide for the collection, recording, reconciliation of information about revenue, as required by treasury regulation 7.2.1.

## Asset management

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

## Internal control

32. 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 findings on the annual performance report and the findings on compliance with legislation included in this report.

## Leadership

33. Oversight responsibility over financial and performance reporting, compliance and related internal controls was not adequately exercised. This resulted in material findings on performance reporting and material adjustments to the financial statements and annual performance report. Leadership did not take adequate and timely action to prevent material findings on compliance with legislation and reporting on performance information.

## Financial and performance management

34. Controls implemented over daily and monthly processing and reconciling of transactions relating to expenditure, revenue and asset management were not adequate resulting in material adjustments to the financial statements and findings on compliance with legislation and predetermined objectives. This was mainly due to vacancies and posts being filled in acting capacity.

## Governance

35. Risk management processes and procedures were not continuously implemented and did not comprehensively address all risk areas. This was mainly due to slow response by management to address prior year findings.

Auditor - General

Bloemfontein 31 July 2015



AUDITOR - GENERAL  
SOUTH AFRICA

Auditing to build public confidence

## ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2015

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**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2015**

Appropriation per programme									
Programme	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
<b>1.Administration</b>	<b>124,005</b>	-	<b>2,000</b>	<b>126,005</b>	<b>123,726</b>	<b>2,279</b>	<b>98.2%</b>	<b>129,696</b>	<b>127,005</b>
Current payment	120,413	(844)	1,800	121,369	120,299	1,070	99.1%	124,308	124,912
Transfer and subsidies	244	100	200	544	477	67	87.7%	3,157	57
Payment for capital assets	2,548	744	-	3,292	2,272	1,020	69.0%	1,951	1,969
Payment for financial assets	800	-	-	800	678	122	84.8%	280	67
<b>2.Environmental Affairs</b>	<b>134,966</b>	-	<b>(5,700)</b>	<b>129,266</b>	<b>125,390</b>	<b>3,876</b>	<b>97.0%</b>	<b>140,767</b>	<b>136,426</b>
Current payment	119,529	330	(4,452)	115,407	113,543	1,864	98.4%	112,111	110,949
Transfer and subsidies	395	130	702	1,227	1,134	93	92.4%	3,946	3,863
Payment for capital assets	14,972	(520)	(2,000)	12,452	10,539	1,913	84.6%	24,660	21,553
Payment for financial assets	70	60	50	180	174	6	96.7%	50	61
<b>3.Economic Development</b>	<b>123,725</b>	-	-	<b>123,725</b>	<b>120,851</b>	<b>2,874</b>	<b>97.7%</b>	<b>118,469</b>	<b>117,784</b>
Current payment	41,016	(294)	(2,000)	38,722	37,364	1,358	96.5%	25,863	25,668
Transfer and subsidies	81,239	61	2,000	83,300	83,196	104	99.9%	91,276	91,261
Payment for capital assets	1,440	233	-	1,673	261	1,412	15.6%	1,330	809
Payment for financial assets	30	-	-	30	30	-	100.0%	-	46
<b>4.Tourism</b>	<b>57,071</b>	-	<b>3,700</b>	<b>60,771</b>	<b>59,805</b>	<b>966</b>	<b>98.4%</b>	<b>51,264</b>	<b>51,139</b>
Current payment	9,731	(187)	-	9,544	9,050	494	94.8%	8,752	8,686
Transfer and subsidies	47,114	-	3,700	50,814	50,554	260	99.5%	42,182	42,171
Payment for capital assets	226	187	-	413	201	212	48.7%	210	167
Payment for financial assets	-	-	-	-	-	-	-	120	115
<b>Subtotal</b>	<b>439,767</b>	<b>-</b>	<b>-</b>	<b>439,767</b>	<b>429,772</b>	<b>9,995</b>	<b>97.7%</b>	<b>440,196</b>	<b>432,354</b>

Appropriation per programme									
	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
<b>Statutory Appropriation</b> President and Deputy President salary Members' remuneration 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	439,767	-	-	439,767	429,772	9,995	97.7%	440,196	432,354
<b>TOTAL</b>									

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2015**

	2014/15		2013/14	
	Final Appropriation	Actual Expenditure	Final Appropriation	Actual Expenditure
<b>TOTAL (brought forward)</b>		429,772		432,354
<b>Reconciliation with statement of financial performance</b>				
<b>ADD</b>				
Departmental receipts	-		-	
NRF Receipts			-	
Aid assistance	10,207			
<b>Actual amounts per statement of financial performance (total revenue)</b>	<b>449,974</b>		<b>440,196</b>	
<b>ADD</b>				
Aid assistance		2,283		-
Prior year unauthorised expenditure approved without funding		-		-
<b>Actual amounts per statement of financial performance (total expenditure)</b>		<b>432,055</b>		<b>432,354</b>

**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
<b>Economic classification</b>									
<b>Current payments</b>	<b>290,689</b>	<b>(995)</b>	<b>(4,652)</b>	<b>285,042</b>	<b>280,256</b>	<b>4,786</b>	<b>98.3%</b>	<b>271,034</b>	<b>270,215</b>
Compensation of employees	196,152	1,700	(2,500)	195,352	195,033	319	99.8%	179,357	179,251
Salaries and wages	170,014	1,700	(2,500)	169,214	169,303	(89)	100.1%	154,423	154,912
Social contributions	26,138	-	-	26,138	25,730	408	98.4%	24,934	24,339
Goods and services	<b>94,537</b>	<b>(2,695)</b>	<b>(2,152)</b>	<b>89,690</b>	<b>85,223</b>	<b>4,467</b>	<b>95.0%</b>	<b>91,677</b>	<b>90,964</b>
Administrative fees	138	280	(7)	411	284	127	69.1%	522	595
Advertising	2,638	(173)	(100)	2,365	1,155	1,210	48.8%	2,921	2,081
Minor assets	2,446	(1,037)	-	1,409	727	682	51.6%	1,598	1,023
Audit costs: External	4,400	(115)	4,300	8,585	6,849	1,736	79.8%	5,134	5,896
Bursaries: Employees	460	-	-	460	337	123	73.3%	262	198
Catering: Departmental activities	2,374	445	(245)	2,574	1,879	695	73.0%	2,267	1,951
Communication	4,595	1,464	(4)	6,055	4,607	1,448	76.1%	3,947	3,341
Computer services	1,065	168	-	1,233	2,480	(1,247)	201.1%	1,108	586
Consultants: Business and advisory services	17,051	(4,275)	(3,153)	9,623	8,626	997	89.6%	21,420	20,365
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	660	(246)	-	414	531	(117)	128.3%	513	464
Contractors	6,849	3,170	(125)	9,894	7,921	1,973	80.1%	7,244	7,830
Agency and support / outsourced services	6,511	(594)	52	5,969	5,886	83	98.6%	6,249	5,455
Entertainment	15	(1)	-	14	-	14	-	11	10
Fleet services	6,890	-	-	6,890	9,781	(2,891)	142.0%	4,725	8,835



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
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	371	(371)	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	997	-	997	917	80	92.0%	-	-
Inventory: Learner and teacher support material	-	10	-	10	-	10	-	-	-
Inventory: Materials and supplies	-	814	-	814	787	27	96.7%	-	-
Inventory: Medical supplies	-	14	-	14	14	-	100.0%	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	(18)	-	(18)	1,049	(1,067)	(5827.8%)	-	-
Consumable supplies	5,893	(195)	(416)	5,282	2,748	2,534	52.0%	4,840	2,999
Consumable: Stationery, printing and office supplies	3,522	264	(286)	3,500	2,422	1,078	69.2%	2,930	2,172
Operating leases	7,464	(598)	-	6,866	9,497	(2,631)	138.3%	8,911	7,191
Property payments	175	20	-	195	244	(49)	125.1%	219	91
Transport provided: Departmental activity	-	(337)	-	(337)	-	(337)	-	-	-
Travel and subsistence	15,797	(2,389)	(1,506)	11,902	12,712	(810)	106.8%	12,461	16,778
Training and development	2,456	(96)	(496)	1,864	1,402	462	75.2%	2,707	1,395
Operating payments	2,317	321	(66)	1,930	1,637	293	84.8%	1,140	1,235
Venues and facilities	776	69	(100)	745	340	405	45.6%	418	344
Rental and hiring	45	(15)	-	30	20	10	66.7%	130	129
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-

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
<b>Transfers and subsidies</b>	<b>128,992</b>	<b>291</b>	<b>6,602</b>	<b>135,885</b>	<b>135,361</b>	<b>524</b>	<b>99.6%</b>	<b>140,561</b>	<b>137,352</b>
Provinces and municipalities	-	-	-	-	-	-	-	4,219	-
Provinces	-	-	-	-	-	-	-	3,083	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	3,083	-
Municipalities	-	-	-	-	-	-	-	1,136	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	1,136	-
Departmental agencies and accounts	97,708	-	3,700	101,408	101,332	76	99.9%	93,257	93,211
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	97,708	-	3,700	101,408	101,332	76	99.9%	93,257	93,211
Higher education institutions	3,000	-	2,000	5,000	5,000	-	100.0%	2,000	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	27,004	-	-	27,004	27,004	-	100.0%	39,545	42,767
Public corporations	1,200	-	-	1,200	1,200	-	100.0%	23,545	22,545
Subsidies on products and production	-	-	-	-	-	-	-	870	-
Other transfers to public corporations	1,200	-	-	1,200	1,200	-	100.0%	22,675	22,545
Private enterprises	25,804	-	-	25,804	25,804	-	100.0%	16,000	20,222
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	25,804	-	-	25,804	25,804	-	100.0%	16,000	20,222
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	1,280	291	902	2,473	2,025	448	81.9%	1,540	1,374

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
Social benefits	-	10	-	10	114	(104)	1,140.0%	600	489
Other transfers to households	1,280	281	902	2,463	1,911	552	77.6%	940	885
<b>Payments for capital assets</b>	<b>19,186</b>	<b>644</b>	<b>(2,000)</b>	<b>17,830</b>	<b>13,273</b>	<b>4,557</b>	<b>74.4%</b>	<b>28,151</b>	<b>24,498</b>
Buildings and other fixed structures	11,254	-	-	11,254	9,831	1,423	87.4%	24,385	21,242
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	11,254	-	-	11,254	9,831	1,423	87.4%	24,385	21,242
Machinery and equipment	7,932	644	(2,000)	6,576	3,442	3,134	52.3%	3,766	3,256
Transport equipment	23	16	-	39	42	(3)	107.7%	-	24
Other machinery and equipment	7,909	628	(2,000)	6,537	3,400	3,137	52.0%	3,766	3,232
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>900</b>	<b>60</b>	<b>50</b>	<b>1,010</b>	<b>882</b>	<b>128</b>	<b>87.3%</b>	<b>450</b>	<b>288</b>

**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
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Economic classification</b>									
<b>Current payments</b>									
Compensation of employees									
Goods and services									
Interest and rent on land									
<b>Transfers and subsidies</b>									
Provinces and municipalities									
Departmental agencies and accounts									
Higher education institutions									
Foreign governments and international organisations									
Public corporations and private enterprises									
Non-profit institutions									
Households									
<b>Payments for capital assets</b>									
Buildings and other fixed structures									
Machinery and equipment									
Heritage assets									
Specialised military assets									
Biological assets									
Land and subsoil assets									
Intangible assets									
<b>Payments for financial assets</b>									

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2015**

Programme 1: ADMINISTRATION									
	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
<b>Sub programme</b>									
<b>1. OFFICE OF THE MEC</b>									
Current payment	11,004	(784)	-	10,220	9,616	604	94.1%	11,999	12,367
Transfer and subsidies	210	100	200	510	355	155	69.6%	125	-
Payment for capital assets	114	234	-	348	115	233	33.0%	40	521
Payment for financial assets	-	-	-	-	641	(641)	-	-	-
<b>2. MANAGEMENT SERVICE</b>									
Current payment	27,471	(509)	-	26,962	23,534	3,428	87.3%	34,894	35,787
Transfer and subsidies	-	-	-	-	98	(98)	-	-	13
Payment for capital assets	995	(167)	-	828	317	511	38.3%	154	149
Payment for financial assets	-	-	-	-	26	(26)	-	-	10
<b>3. FINANCIAL MANAGEMENT</b>									
Current payment	54,732	(196)	1,800	56,336	58,548	(2,212)	103.9%	49,297	50,002
Transfer and subsidies	2	-	-	2	-	2	-	51	7
Payment for capital assets	485	119	-	604	774	(170)	128.1%	154	279
Payment for financial assets	800	-	-	800	6	794	0.8%	280	32
<b>4. CORPORATE SERVICE</b>									
Current payment	27,206	645	-	27,851	28,601	(750)	102.7%	28,118	26,756
Transfer and subsidies	32	-	-	32	24	8	75.0%	2,981	37
Payment for capital assets	954	558	-	1,512	1,066	446	70.5%	1,603	1,020
Payment for financial assets	-	-	-	-	5	(5)	-	-	25
<b>Total for sub programmes</b>	<b>124,005</b>	<b>-</b>	<b>2,000</b>	<b>126,005</b>	<b>123,726</b>	<b>2,279</b>	<b>98.2%</b>	<b>129,696</b>	<b>127,005</b>

**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
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Economic classification</b>									
<b>Current payments</b>	<b>120,413</b>	<b>(844)</b>	<b>1,800</b>	<b>121,369</b>	<b>120,299</b>	<b>1,070</b>	<b>99.1%</b>	<b>124,308</b>	<b>124,912</b>
Compensation of employees	77,628	-	(2,500)	75,128	75,058	70	99.9%	70,821	70,793
Salaries and wages	67,034	-	(2,500)	64,534	66,134	(1,609)	102.5%	62,177	62,444
Social contributions	10,594	-	-	10,594	8,915	1,679	84.2%	8,644	8,349
Goods and services	42,785	(844)	4,300	46,241	45,241	1,000	97.8%	53,487	54,119
Administrative fees	67	225	-	292	192	100	65.8%	365	423
Advertising	1,401	(140)	-	1,261	90	1,171	7.1%	2,193	1,601
Minor assets	520	(47)	-	473	264	209	55.8%	498	198
Audit costs: External	4,400	(115)	4,300	8,585	6,849	1,736	79.8%	5,134	5,896
Bursaries: Employees	460	(100)	-	360	337	23	93.6%	262	198
Catering: Departmental activities	1,191	(18)	-	1,173	981	192	83.6%	1,158	991
Communication	2,556	1,652	-	4,208	2,472	1,736	58.7%	2,869	1,528
Computer services	1,065	168	-	1,233	2,480	(1,247)	201.0%	1,108	586
Consultants: Business and advisory services	2,197	(968)	-	1,229	421	808	34.3%	12,541	13,065
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	660	(246)	-	414	531	(117)	128.3%	513	464
Contractors	2,068	873	-	2,941	2,670	271	90.8%	1,603	1,449
Agency and support / outsourced services	1,082	(19)	-	1,063	1,026	37	96.5%	1,795	1,411
Entertainment	15	(1)	-	14	-	14	-	11	10
Fleet services	6,890	-	-	(6 890)	9 781	(2,891)	142.0%	4,725	8,835



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
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
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	-	-	-	-	1	(1)	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	(18)	-	(18)	4	(22)	(22.2%)	-	-
Consumable supplies	979	(32)	-	947	826	121	87.2%	857	513
Consumable: Stationery, printing and office supplies	2,108	(17)	-	2,091	1,169	922	55.9%	1,903	1,338
Operating leases	6,503	(90)	-	6,413	9,493	(3,080)	148.0%	8,438	7,182
Property payments	75	20	-	95	118	(23)	124.2%	122	2
Transport provided: Departmental activity	-	(337)	-	(337)	-	(337)	-	-	-
Travel and subsistence	5,523	(1,273)	-	4,250	3,569	681	84.0%	5,457	6,757
Training and development	1,841	(39)	-	1,802	1,330	472	73.8%	1,401	1,280
Operating payments	783	(370)	-	413	442	(29)	107.0%	350	244
Venues and facilities	376	48	-	424	180	244	42.5%	184	148
Rental and hiring	25	-	-	25	15	10	60.0%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>244</b>	<b>100</b>	<b>200</b>	<b>544</b>	<b>477</b>	<b>67</b>	<b>87.7%</b>	<b>3,157</b>	<b>57</b>

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
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Provinces and municipalities	-	-	-	-	-	-	-	980	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	980	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	980	-
Departmental agencies and accounts	4	-	-	4	-	4	-	2	-
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	4	-	-	4	-	4	-	2	-
Higher education institutions	-	-	-	-	-	-	-	2 000	-
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	-	-	-	-	-	-	-	-	-
Households	240	100	200	540	477	63	88.3%	175	57
Social benefits	-	-	-	-	-	-	-	-	-

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
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Other transfers to households	240	100	200	540	477	63	88.3%	175	57
<b>Payments for capital assets</b>	<b>2,548</b>	<b>744</b>	-	<b>3,292</b>	<b>2,272</b>	<b>1,020</b>	<b>69.0%</b>	<b>1,951</b>	<b>1,969</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	2,548	744	-	3,292	2,272	1,020	69.0%	1,951	1,969
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	2,548	744	-	3,292	2,272	1,020	69.0%	1,951	1,969
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>800</b>	-	-	<b>800</b>	<b>678</b>	<b>122</b>	<b>84.8%</b>	<b>280</b>	<b>67</b>

**APPROPRIATION STATEMENT  
for the year ended 31 March 2015**

1.1 OFFICE OF THE MEC: 1 ADMINISTRATION									
	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
<b>Economic classification</b>									
<b>Current payments</b>	11,004	(784)	-	10,220	9,616	604	94.1%	11,999	12,367
Compensation of employees	7,099	7,099	-	7,099	7,542	(443)	106.2%	6,464	7,934
Goods and services	3,905	(784)	-	3,121	2,074	1,047	66.5%	5,535	4,433
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	210	100	200	510	355	155	69.6%	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	210	100	200	510	355	155	69.6%	125	-
<b>Payments for capital assets</b>	114	234	-	348	115	233	33.0%	40	521
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	114	234	-	348	115	233	33.0%	40	521
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	641	(641)	-	-	-

**APPROPRIATION STATEMENT  
for the year ended 31 March 2015**

1.2 MANAGEMENT SERVICES :1 ADMINISTRATION									
	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
<b>Economic classification</b>									
<b>Current payments</b>	<b>27,471</b>	<b>(509)</b>	-	<b>26,962</b>	<b>23,534</b>	<b>3,428</b>	<b>87.3%</b>	<b>34,894</b>	<b>35,787</b>
Compensation of employees	21,398	-	-	21,398	19,713	1,685	92.1%	19,941	21,825
Goods and services	6,073	(509)	-	5,564	3,821	1,743	68.7%	14,953	13,962
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	-	-	-	-	<b>98</b>	(98)	-	-	<b>13</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	98	(98)	-	-	13
<b>Payments for capital assets</b>	<b>995</b>	<b>(167)</b>		<b>828</b>	<b>317</b>	<b>511</b>	<b>38.3%</b>	<b>154</b>	<b>149</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	995	(167)	-	828	317	511	38.3%	154	149
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>(26)</b>	<b>-</b>	<b>-</b>	<b>10</b>

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2015**

<b>1.3 FINANCIAL MANAGEMENT: 1 ADMINISTRATION</b>									
	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
<b>Economic classification</b>									
<b>Current payments</b>	<b>54,732</b>	<b>(196)</b>	<b>1,800</b>	<b>56,336</b>	<b>58,548</b>	<b>(2,212)</b>	<b>103.9%</b>	<b>49,297</b>	<b>50,002</b>
Compensation of employees	30,447	-	(2,500)	27,947	26,514	1,433	94.9%	25,380	21,554
Goods and services	24,285	(196)	(4,300)	28,389	32,034	(3,645)	94.9%	23,917	28,448
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>51</b>	<b>7</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	2	-	-	2	-	2	-	1	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	50	7
<b>Payments for capital assets</b>	<b>485</b>	<b>119</b>	<b>-</b>	<b>604</b>	<b>774</b>	<b>(170)</b>	<b>128.1%</b>	<b>154</b>	<b>279</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	485	119	-	604	774	(170)	128.1%	154	279
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>800</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>6</b>	<b>794</b>	<b>0.8%</b>	<b>280</b>	<b>32</b>



**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2015**

<b>1.4 CORPORATE SERVICES: 1 ADMINISTRATION</b>									
	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
<b>Economic classification</b>									
<b>Current payments</b>	27,206	645	-	27,851	28,601	(750)	102.7%	28,118	26,756
Compensation of employees	18,684	-	-	18,684	21,289	(2,605)	113.9%	19,036	19,480
Goods and services	8,522	645	-	9,167	7,312	1,855	79.8%	9,082	7,276
Interest and rent on land									
<b>Transfers and subsidies</b>	32	-	-	32	24	8	75.0%	2,981	37
Provinces and municipalities	-	-	-	-	-	-	-	980	-
Departmental agencies and accounts	2	-	-	2	-	2	-	1	-
Higher education institutions	-	-	-	-	-	-	-	2000	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	30	-	-	30	24	6	80.0%	-	37
<b>Payments for capital assets</b>	954	558	-	1,512	1,066	446	70.5%	1,603	1,020
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	954	558	-	1,512	1,066	446	70.5%	1,603	1,020
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	5	(5)	-	-	25

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2015**

Programme 2: ENVIRONMENTAL 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
<b>Sub programme</b>									
<b>2.1 ENVIRONMENTAL QUALITY MANAGEMENT</b>									
Current payment	16,649	(8,054)	(2,161)	6,434	5,837	597	90.7%	9,227	7,152
Transfer and subsidies	-	-	-	-	1	(1)	-	-	-
Payment for capital assets	52	519	-	571	89	482	15.6%	186	59
Payment for financial assets	-	-	-	-	-	-	-	-	-
<b>2.2 ENVIRONMENTAL POLICY COORDINATION &amp; PLANNING</b>									
Current payment	9,285	6,255	(677)	14,863	14,650	213	98.6%	11,351	11,507
Transfer and subsidies	-	-	-	-	356	(356)	-	-	36
Payment for capital assets	23	16	-	39	42	(3)	107.7%	-	24
Payment for financial assets	-	-	-	-	-	-	-	-	-
<b>2.3 COMPLIANCE AND ENFORCEMENT</b>									
Current payment	10,354	567	-	10,921	10,598	323	97.0%	7,139	10,161
Transfer and subsidies	190	(130)	-	762	173	589	22.7%	-	-
Payment for capital assets	97	11	-	108	57	51	52.8%	42	81
Payment for financial assets	-	70	50	120	-	120	-	-	-
<b>2.4 BIODIVERSITY MANAGEMENT</b>									
Current payment	74,357	7,197	(1,614)	79,940	79,130	810	99.0%	71,344	73,950
Transfer and subsidies	205	60	-	265	597	(332)	225.3%	3,790	3,814
Payment for capital assets	14,450	(864)	(2,000)	11,586	10,266	1,320	88.6%	24,432	21,230
Payment for financial assets	-	60	-	60	146	(86)	243.3%	50	58

Programme 2: ENVIROMENTAL 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
<b>2.5 ENVIRONMENTAL EMPOWERMENT SERVICES</b>									
Current payment	8,884	(5,635)	-	3,249	3,328	(79)	102.4%	13,050	8,179
Transfer and subsidies	-	200	-	200	7	193	3.5%	156	13
Payment for capital assets	350	(202)	-	148	85	63	57.4%	-	159
Payment for financial assets	70	(70)	-	-	28	(28)	-	-	3
<b>Total for sub programmes</b>	<b>134,966</b>	<b>-</b>	<b>(5,700)</b>	<b>129,266</b>	<b>125,390</b>	<b>3,876</b>	<b>97.0%</b>	<b>140,767</b>	<b>136,426</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>119,529</b>	<b>330</b>	<b>(4,452)</b>	<b>115,407</b>	<b>113,543</b>	<b>1,864</b>	<b>98.4%</b>	<b>112,111</b>	<b>110,949</b>
Compensation of employees	88,424	1,100	-	89,524	89,523	1	100.0%	87,005	86,967
Salaries and wages	76,431	1,100	-	77,531	76,458	1,073	98.6%	73,455	73,984
Social contributions	11,993	-	-	11,993	13,065	(1,072)	108.9%	13,550	12,983
Goods and services	31,105	(770)	(4,452)	25,883	24,020	1,863	92.8%	25,106	23,982
Administrative fees	71	55	(7)	119	92	27	77.3%	74	66
Advertising	430	(63)	(100)	267	314	(47)	117.6%	177	144
Minor assets	1,543	(749)	-	794	347	447	43.7%	900	382
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	100	-	100	-	100	-	-	-
Catering: Departmental activities	460	(340)	(245)	555	361	194	65.0%	609	580
Communication	1,152	(53)	(4)	1,095	1,257	(162)	114.8%	801	1,257
Computer services	-	-	-	-	120	-	100.0%	3,096	3,113
Consultants: Business and advisory services	2,852	(571)	(2,161)	120	-	-	-	-	-
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-

Programme 2: ENVIROMENTAL AFFAIRS									
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	2013/14	
								Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	4,597	(86)	(125)	4,386	3,083	1,303	70.3%	3,696	3,127
Agency and support / outsourced services	5,010	(451)	52	4,611	4,748	(137)	103.0%	4,115	3,969
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Inventory: Clothing material and supplies	-	-	-	-	-	-	-	-	-
Inventory: Farming supplies	-	-	-	-	371	(371)	-	-	-
Inventory: Food and food supplies	-	-	-	-	-	-	-	-	-
Inventory: Fuel, oil and gas	-	997	-	997	917	80	92.0%	-	-
Inventory: Learner and teacher support material	-	10	-	10	-	10	-	-	-
Inventory: Materials and supplies	-	814	-	814	786	28	96.6%	-	-
Inventory: Medical supplies	-	14	-	14	14	-	100.0%	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	1,045	(1,045)	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	4,753	(261)	(416)	4,076	1,843	2,233	45.2%	3,148	2,647
Consumable: Stationery, printing and office supplies	973	208	(286)	895	835	60	93.3%	702	628
Operating leases	576	(225)	-	351	-	351	-	121	5
Property payments	100	-	-	100	126	(26)	126.0%	97	89
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	7,121	(970)	(1,048)	5,103	6,471	(1,368)	126.8%	5,356	6,783
Training and development	(15)	3	54	42	38	4	90.5%	1,271	115

Programme 2: ENVIROMENTAL 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
Operating payments	1,362	86	(66)	1,382	1,117	265	80.8%	734	873
Venues and facilities	100	52	(100)	52	135	(83)	259.6%	79	75
Rental and hiring	20	(20)	-	-	-	-	-	130	129
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>395</b>	<b>130</b>	<b>702</b>	<b>1,227</b>	<b>1,134</b>	<b>93</b>	<b>92.4%</b>	<b>3,946</b>	<b>3,863</b>
Provinces and municipalities	-	-	-	-	-	-	-	3,239	-
Provinces	-	-	-	-	-	-	-	3,083	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	3,083	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	156	-
Municipal agencies and funds	-	-	-	-	-	-	-	156	-
Departmental agencies and accounts	170	-	-	170	98	72	57.6%	<b>82</b>	<b>38</b>
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	170	-	-	170	98	72	57.6%	82	38
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	3,222
Public corporations	-	-	-	-	-	-	-	-	-
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to public corporations	-	-	-	-	-	-	-	-	-

Programme 2: ENVIROMENTAL 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
Private enterprises	-	-	-	-	-	-	-	-	3,222
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	-	-	-	-	-	-	-	-	3,222
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	225	130	702	1,057	1,036	21	98.0%	625	603
Social benefits		10		10	114	(104)	1140.0%	600	489
Other transfers to households	225	120	702	1,047	922	125	88.1%	25	114
<b>Payments for capital assets</b>	<b>14,972</b>	<b>(520)</b>	<b>(2,000)</b>	<b>12,452</b>	<b>10,539</b>	<b>1,913</b>	<b>84.6%</b>	<b>24,660</b>	<b>21,553</b>
Buildings and other fixed structures	11,254			11,254	9,831	1,423	87.4%	24,385	21,242
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	11,254	-	-	11,254	9,831	1,423	87.4%	24,385	21,242
Machinery and equipment	3,718	(520)	(2,000)	1,198	708	490	59.1%	275	311
Transport equipment	23	16	-	39	42	(3)	107.7%	-	24
Other machinery and equipment	3,695	(536)	(2,000)	1,159	666	493	57.5%	275	287
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>70</b>	<b>60</b>	<b>50</b>	<b>180</b>	<b>174</b>	<b>6</b>	<b>96.7%</b>	<b>50</b>	<b>61</b>
<b>Total</b>	<b>134,966</b>	<b>-</b>	<b>(5,700)</b>	<b>129,266</b>	<b>125,390</b>	<b>3,876</b>	<b>97.0%</b>	<b>140,767</b>	<b>136,426</b>



**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2015**

2.1 ENVIRONMENTAL QUALITY MANAGEMENT: 2 ENVIRONMENTAL 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
<b>Economic classification</b>									
<b>Current payments</b>	<b>16,649</b>	<b>(8,054)</b>	<b>(2,161)</b>	<b>6,434</b>	<b>5,837</b>	<b>597</b>	<b>90.7%</b>	<b>9,227</b>	<b>7,152</b>
Compensation of employees	12,812	(7,129)		5,683	5,289	394	93.1%	6,387	4,356
Goods and services	3,837	925	(2,161)	751	548	203	73.0%	2,840	2,796
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>									
Provinces and municipalities	-	-	-	-	1	(1)	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	1	(1)	-	-	-
<b>Payments for capital assets</b>	<b>52</b>	<b>519</b>	<b>-</b>	<b>571</b>	<b>89</b>	<b>482</b>	<b>15.6%</b>	<b>186</b>	<b>59</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	52	519	-	571	89	482	15.6%	186	59
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2015**

2.2 ENVIRONMENTAL POLICY COORDINATION & PLANNING: 2 ENVIRONMENTAL AFFAIRS									
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	2013/14	
								Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Economic classification</b>									
<b>Current payments</b>	9,285	6,255	(677)	14,863	14,650	213	98.6%	11,351	11,507
Compensation of employees	8,284	5,200		13,484	13,074	410	97.0%	10,113	9,458
Goods and services	1,001	1,055	(677)	1,379	1,576	(197)	114.3%	1,238	2,049
Interest and rent on land									
<b>Transfers and subsidies</b>	-	-	-	-	356	(356)	-	-	36
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	356	(356)	-	-	36
<b>Payments for capital assets</b>	23	16	-	39	42	(3)	107.7%	-	24
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	23	16	-	39	42	(3)	107.7%	-	24
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>									

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2015**

2.3 COMPLIANCE AND ENFORCEMENT :2 ENVIRONMENTAL 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
<b>Economic classification</b>									
<b>Current payments</b>	<b>10,354</b>	<b>567</b>	-	<b>10, 921</b>	<b>10,598</b>	<b>323</b>	<b>97.0%</b>	<b>7,139</b>	<b>10,161</b>
Compensation of employees	8,843	500	-	9,343	8,948	395	96.1%	5,884	8,419
Goods and services	1,511	67	-	1,578	1,650	(72)	104.6%	1,255	1,742
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>190</b>	<b>(130)</b>	<b>702</b>	<b>762</b>	<b>173</b>	<b>589</b>	<b>22.7%</b>	-	-
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	190	(130)	702	762	173	589	22.7%	-	-
<b>Payments for capital assets</b>	<b>97</b>	<b>11</b>	-	<b>108</b>	<b>57</b>	<b>51</b>	<b>52.8%</b>	<b>42</b>	<b>81</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	97	11	-	108	57	51	52.8%	42	81
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>70</b>	<b>50</b>	<b>120</b>	<b>-</b>	<b>120</b>	<b>-</b>	<b>-</b>	<b>-</b>

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2015**

<b>2.4 BIODIVERSITY MANAGEMENT: 2 ENVIRONMENTAL AFFAIRS</b>									
	<b>2014/15</b>					<b>2013/14</b>			
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Economic classification</b>									
<b>Current payments</b>	<b>74,375</b>	<b>7,197</b>	<b>(1,614)</b>	<b>79,940</b>	<b>79,130</b>	<b>810</b>	<b>99.0%</b>	<b>71,344</b>	<b>73,950</b>
Compensation of employees	51,849	7,129	-	58,978	60,145	(1,167)	102.0%	53,555	58,118
Goods and services	22,508	-	-	20,962	18,985	1,977	90.6%	17,789	15,832
Interest and rent on land									
<b>Transfers and subsidies</b>	<b>205</b>	<b>60</b>	<b>-</b>	<b>265</b>	<b>597</b>	<b>(332)</b>	<b>225.3%</b>	<b>3,790</b>	<b>3,814</b>
Provinces and municipalities	-	-	-	-	-	-	-	3,083	-
Departmental agencies and accounts	170	-	-	170	98	72	57.6%	82	38
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	35	60	-	95	499	(404)	525.3%	625	554
<b>Payments for capital assets</b>	<b>14,450</b>	<b>(864)</b>	<b>(2,000)</b>	<b>11,586</b>	<b>10,266</b>	<b>1,320</b>	<b>88.6%</b>	<b>24,432</b>	<b>21,230</b>
Buildings and other fixed structures	11,254	-	-	11,254	9,831	1,423	87.4%	24,385	21,097
Machinery and equipment	3,196	(864)	(2,000)	332	435	(103)	131.0%	47	133
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>		<b>60</b>		<b>60</b>	<b>146</b>	<b>(86)</b>	<b>243.3%</b>	<b>50</b>	<b>58</b>

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2015**

<b>2.5 ENVIRONMENTAL EMPOWERMENT SERVICES</b>									
	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
<b>Economic classification</b>									
<b>Current payments</b>	<b>8,884</b>	<b>(5,635)</b>	-	<b>3,249</b>	<b>3,328</b>	<b>(79)</b>	<b>102.4%</b>	<b>13,050</b>	<b>8,179</b>
Compensation of employees	6,636	(4,600)	-	2,036	2,067	(31)	101.5%	11,066	6,616
Goods and services	2,248	(1,035)	-	1,213	1,261	(48)	104.0%	1,984	1,563
Interest and rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>-</b>	<b>200</b>	-	<b>200</b>	<b>7</b>	<b>193</b>	<b>3.5%</b>	<b>156</b>	<b>13</b>
Provinces and municipalities	-	-	-	-	-	-	-	156	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	200	-	200	7	193	3.5%	-	13
<b>Payments for capital assets</b>	<b>350</b>	<b>(202)</b>	-	<b>148</b>	<b>85</b>	<b>63</b>	<b>57.4%</b>	-	<b>159</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	145
Machinery and equipment	350	(202)	-	148	85	63	57.4%	-	14
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>70</b>	<b>(70)</b>	-	<b>-</b>	<b>28</b>	<b>(28)</b>	<b>-</b>	<b>-</b>	<b>3</b>

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2015**

PROGRAMME 3: ECONOMIC DEVELOPMENT									
	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
<b>Sub programme</b>									
<b>3.1. INTEGRATED ECONOMIC PLANNING AND DEVELOPMENT</b>									
Current payment	20,157	(834)	(1,249)	18,074	20,699	(2,625)	114.5%	9,479	10,472
Transfer and subsidies	4,565	61	2,000	6,626	6,523	103	98.4%	23,097	22,952
Payment for capital assets	836	223	-	1,059	163	896	15.4%	1,330	809
Payment for financial assets	30	-	-	30	30	-	100.0%	-	46
<b>3.2. SECTOR DEVELOPMENT</b>									
Current payment	9,337	(10)	(751)	8,576	5,450	3,126	63.5%	4,984	4,580
Transfer and subsidies	25,804	-	-	25,804	25,804	-	100%	16,870	17,000
Payment for capital assets	394	10	-	404	35	369	8.7%	-	-
Payment for financial assets									
<b>3.3. BUSINESS REGULATIONS AND GOVERNANCE</b>									
Current payment	11,522	550	-	12,072	11,215	857	92.9%	11,400	10,616
Transfer and subsidies	50,870	-	-	50,870	50,869	1	100.0%	51,309	51,309
Payment for capital assets	210	-	-	210	63	147	30.0%	-	-
Payment for financial assets	-	-	-	-	-	-	-	-	-
<b>Total for sub programmes</b>	<b>123,725</b>	<b>-</b>	<b>-</b>	<b>123,725</b>	<b>120,852</b>	<b>2,874</b>	<b>97.7%</b>	<b>118,469</b>	<b>117,784</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>41,016</b>	<b>(294)</b>	<b>(2,000)</b>	<b>38,722</b>	<b>37,364</b>	<b>1,358</b>	<b>96.5%</b>	<b>25,863</b>	<b>25,668</b>
Compensation of employees	24,000	600	-	24,600	24,522	78	99.7%	15,796	15,758
Salaries and wages	21,453	600	-	22,053	21,568	485	97.8%	13,728	13,608

PROGRAMME 3: ECONOMIC DEVELOPMENT									
	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
Social contributions	2,547	-	-	2,547	2,954	(407)	116.0%	2,068	2,150
Goods and services	17,016	(894)	(2,000)	14,122	12,842	1,280	90.9%	10,067	9,910
Administrative fees	-	-	-	-	-	-	-	48	75
Advertising	710	(20)	-	690	727	(37)	105.4%	551	327
Minor assets	119	9	-	128	108	20	84.4%	175	435
Audit costs: External	-	-	-	-	-	-	-	-	-
Bursaries: Employees	-	-	-	-	-	-	-	-	-
Catering: Departmental activities	563	130	-	693	400	293	57.7%	320	205
Communication	737	(75)	-	662	864	(202)	130.5%	185	523
Computer services	-	-	-	-	-	-	-	-	-
Consultants: Business and advisory services	10,121	(855)	(992)	8,274	8,085	189	97.7%	5,783	4,187
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	18	208	-	226	43	183	19.0%	775	1,605
Agency and support / outsourced services	219	(34)	-	185	12	173	6.5%	91	27
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-

PROGRAMME 3: ECONOMIC DEVELOPMENT									
	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
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Medsas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	139	93	-	232	61	171	26.3%	118	46
Consumable: Stationery, printing and office supplies	371	103	-	474	356	118	75.1%	260	176
Operating leases	380	(283)	-	97	4	93	4.1%	270	-
Property payments	-	-	-	-	-	-	-	-	-
Transport provided:	-	-	-	-	-	-	-	-	-
Departmental activity	-	-	-	-	-	-	-	-	-
Travel and subsistence	2,677	(107)	(458)	2,112	2,062	50	97.6%	1,270	2,075
Training and development	580	(10)	(550)	20	34	(14)	170.0%	35	-
Operating payments	162	(37)	-	125	78	47	62.4%	56	118
Venues and facilities	220	(21)	-	199	3	196	1.5%	130	110
Rental and hiring	-	5	-	5	5	-	100.0%	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>81,239</b>	<b>61</b>	<b>2 000</b>	<b>83,300</b>	<b>83,196</b>	<b>104</b>	<b>99.9%</b>	<b>91,276</b>	<b>91,261</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	50,870	-	-	50,870	50,870	-	100.0%	51,309	51,309
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	50,870	-	-	50,870	48,251	2,619	94.9%	51,309	51,309
Higher education institutions	3,000	-	2 000	5,000	5,000	-	100.0%	-	-



PROGRAMME 3: ECONOMIC DEVELOPMENT									
	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
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	27,004	-	-	27,004	27,004	-	100.0%	39,545	39,545
Public corporations	1,200	-	-	1,200	1,200	-	100.0%	23,545	22,545
Subsidies on products and production	-	-	-	-	-	-	-	870	-
Other transfers to public corporations	1 200	-	-	1 200	1 200	-	100%	22,675	22,545
Private enterprises	-	-	-	-	-	-	-	16,000	17,000
Subsidies on products and production	-	-	-	-	-	-	-	-	-
Other transfers to private enterprises	25,804	-	-	25,804	25,804	-	100%	16,000	17,000
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	365	61	-	426	322	104	75.6%	422	407
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	365	61	-	426	322	104	75.6%	422	407
<b>Payments for capital assets</b>	<b>1,440</b>	<b>233</b>	-	<b>1,673</b>	<b>261</b>	<b>1,412</b>	<b>15.6%</b>	<b>1,330</b>	<b>809</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	1,440	233	-	1,673	261	1,412	15.6%	1,330	809
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	1,440	233	-	1,673	261	1,412	15.6%	1 330	809
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>30</b>	-	-	<b>30</b>	<b>30</b>	<b>-</b>	<b>100%</b>	<b>-</b>	<b>46</b>
<b>Total</b>	<b>123,725</b>	<b>-</b>	<b>-</b>	<b>123,725</b>	<b>120,851</b>	<b>2,874</b>	<b>97.7%</b>	<b>118,469</b>	<b>117,784</b>

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2015**

3.1 INTERGRATED ECONOMIC PLANNING AND DEVELOPMENT: 3 ECONOMIC DEVELOPMENT									
	Adjusted Appropriation	Shifting of Funds	Virement	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final appropriation	2013/14	
								Final Appropriation	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
<b>Economic classification</b>									
<b>Current payments</b>	20,157	(834)	(1,249)	18,074	20,699	(2,625)	114.5%	9,479	10,472
Compensation of employees	10,578	-	-	10,578	14,284	(3,706)	135.0%	6,105	7,085
Goods and services	9,579	(834)	(1,249)	7,496	6,415	1,081	85.6%	3,374	3,387
Interest and rent on land									
<b>Transfers and subsidies</b>	4,565	61	2,000	6,626	6,523	103	98.4%	23,097	22,955
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	1	(1)	-	-	-
Higher education institutions	3,000	-	2,000	5,000	5,000	-	100%	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	1,200	-	-	1,200	1,200	-	100%	22,675	22,545
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	365	61	-	426	322	104	75.6%	422	407
<b>Payments for capital assets</b>	836	223	-	1,059	163	896	15.4%	1,330	809
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	836	223	-	1,059	163	896	15.4%	1,330	809
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	30	-	-	30	30	-	100%	-	46

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2015**

<b>3.2 SECTOR DEVELOPMENT: 3 ECONOMIC DEVELOPMENT</b>									
	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
<b>Economic classification</b>									
<b>Current payments</b>	<b>9,337</b>	<b>(10)</b>	<b>(751)</b>	<b>8,579</b>	<b>5,450</b>	<b>3,126</b>	<b>63.5%</b>	<b>4,984</b>	<b>4,580</b>
Compensation of employees	3,000	-	-	3,000	-	3,000	-	-	-
Goods and services	6,337	(10)	(751)	5,576	5,450	126	97.7%	4,984	4,580
Interest and rent on land									
<b>Transfers and subsidies</b>	<b>25,804</b>	<b>-</b>	<b>-</b>	<b>25,804</b>	<b>25,804</b>	<b>-</b>	<b>100%</b>	<b>16,870</b>	<b>17,000</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	25,804			25,804	25,804	0	100%	16,870	17,000
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	<b>394</b>	<b>10</b>	<b>-</b>	<b>404</b>	<b>35</b>	<b>369</b>	<b>8.7%</b>	<b>-</b>	<b>-</b>
Buildings and other fixed structures	-			-	-	-	-	-	-
Machinery and equipment	394	10		404	35	369	8.7%	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2015**

3.3 BUSINESS REGULATIONS AND GOVERNANCE: 3 ECONOMIC DEVELOPMENT									
	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
<b>Economic classification</b>									
<b>Current payments</b>	11,522	550	-	12,072	11,215	857	92.9%	11,400	10,616
Compensation of employees	10,422	600	-	11,022	10,238	784	92.9%	9,691	8,673
Goods and services	1,100	(50)	-	1,050	977	73	93.0%	1,709	1,943
Interest and rent on land									
<b>Transfers and subsidies</b>	50,870	-	-	50,870	50,869	1	100.0%	51,309	51,309
Provinces and municipalities									
Departmental agencies and accounts	50,870	-	-	50,870	50,869	1	100.0%	51,309	51,309
Higher education institutions	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-
<b>Payments for capital assets</b>	210	-	-	210	63	147	30.0%	-	-
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	210	-	-	210	63	147	30.0%	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	-	-	-	-	-	-	-	-	-

**APPROPRIATION STATEMENT**  
**for the year ended 31 March 2015**

PROGRAMME 4: TOURISM									
	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
<b>Sub programme</b>									
<b>4.1 TOURISM PLANNING</b>									
Current payment	9,731	(187)	-	9,544	9,050	494	94.8%	8,752	8,686
Transfer and subsidies	47,114	-	3,700	50,814	50,554	260	99.5%	42,182	42,171
Payment for capital assets	226	(187)	-	413	201	212	48.7%	210	167
Payment for financial assets	-	-	-	-	-	-	-	120	115
<b>Total for sub programmes</b>	<b>57,071</b>		<b>3,700</b>	<b>60,771</b>	<b>59,805</b>	<b>966</b>	<b>98.4%</b>	<b>51,264</b>	<b>51,139</b>
<b>Economic classification</b>									
<b>Current payments</b>	<b>9,731</b>	<b>(187)</b>		<b>9,544</b>	<b>9,050</b>	<b>494</b>	<b>94.8%</b>	<b>8,752</b>	<b>8,686</b>
Compensation of employees	6,100	-	-	6,100	5,930	170	97.2%	5,735	5,733
Salaries and wages	5,096	-	-	5,096	5,134	(38)	100.7%	5,063	4,876
Social contributions	1,004	-	-	1,004	796	208	79.3%	672	857
Goods and services	3,631	(187)	-	3,444	3,120	324	90.6%	3,017	2,953
Administrative fees			-					35	31
Advertising	97	50	-	147	24	123	16.3%	25	9
Minor assets	264	(250)	-	14	8	6	57.1%		8
Audit costs: External			-						
Bursaries: Employees			-						
Catering: Departmental activities	160	(7)	-	153	137	16	89.5%	180	175
Communication	150	(60)	-	90	14	76	15.6%	92	33
Computer services			-	-	-	-	-	-	-
Consultants: Business and advisory	1,881	(1,881)	-	-	-	-	-	-	-

PROGRAMME 4: TOURISM									
	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
services									
Infrastructure and planning services	-	-	-	-	-	-	-	-	-
Laboratory services	-	-	-	-	-	-	-	-	-
Scientific and technological services	-	-	-	-	-	-	-	-	-
Legal services	-	-	-	-	-	-	-	-	-
Contractors	166	2,175	-	2,341	2,125	216	90.8%	1,170	1,649
Agency and support / outsourced services	200	(90)	-	110	100	10	90.9%	248	48
Entertainment	-	-	-	-	-	-	-	-	-
Fleet services	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Inventory: Medical supplies	-	-	-	-	-	-	-	-	-
Inventory: Medicine	-	-	-	-	-	-	-	-	-
Meddas Inventory Interface	-	-	-	-	-	-	-	-	-
Inventory: Other supplies	-	-	-	-	-	-	-	-	-
Consumable supplies	22	5	-	27	18	9	66.7%	717	(207)
Consumable: Stationery, printing and office supplies	70	(30)	-	40	62	(22)	155.0%	65	30
Operating leases	5	-	-	5	-	5	0%	82	4
Property payments	-	-	-	-	-	-	-	-	-
Transport provided: Departmental activity	-	-	-	-	-	-	-	-	-

PROGRAMME 4: TOURISM									
	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
Travel and subsistence	476	(39)	-	437	610	-169	139.6%	378	1,162
Training and development	50	(50)	-	-	-	-	-	-	-
Operating payments	10	-	-	10	-	10	-	-	-
Venues and facilities	80	(10)	-	70	22	48	31.4%	25	11
Rental and hiring	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-
<b>Transfers and subsidies</b>	<b>47,114</b>	<b>-</b>	<b>3,700</b>	<b>50,814</b>	<b>50,554</b>	<b>260</b>	<b>99.5%</b>	<b>42,182</b>	<b>42,171</b>
Provinces and municipalities	-	-	-	-	-	-	-	-	-
Provinces	-	-	-	-	-	-	-	-	-
Provincial Revenue Funds	-	-	-	-	-	-	-	-	-
Provincial agencies and funds	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-
Municipal bank accounts	-	-	-	-	-	-	-	-	-
Municipal agencies and funds	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	46,664	-	3,700	50,364	50,364	-	100.0%	41,864	41,864
Social security funds	-	-	-	-	-	-	-	-	-
Departmental agencies	46,664	-	3,700	50,364	50,364	-	100.0%	41,864	41,864
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	-	-	-	-	-	-	-	-	-

PROGRAMME 4: TOURISM									
	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
Other transfers to private enterprises	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-
Households	450	-	-	450	190	260	42.2%	318	307
Social benefits	-	-	-	-	-	-	-	-	-
Other transfers to households	450	-	-	450	190	260	42.2%	318	307
<b>Payments for capital assets</b>	<b>226</b>	<b>187</b>	-	<b>413</b>	<b>201</b>	<b>212</b>	<b>48.7%</b>	<b>210</b>	<b>167</b>
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other fixed structures	-	-	-	-	-	-	-	-	-
Machinery and equipment	187	187	-	413	201	212	48.7%	210	167
Transport equipment	-	-	-	-	-	-	-	-	-
Other machinery and equipment	226	187	-	413	201	212	48.7%	210	167
Heritage assets	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land and subsoil assets	-	-	-	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-	-	-	-
<b>Payments for financial assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120</b>	<b>115</b>
<b>Total</b>	<b>57,071</b>	<b>-</b>	<b>3,700</b>	<b>60,771</b>	<b>59,805</b>	<b>966</b>	<b>98.4%</b>	<b>51,264</b>	<b>51,139</b>



**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. Explanation of material variances from Amounts Voted (after Virement):**

<b>4.1 Per programme</b>	<b>Final Appropriation</b>	<b>Actual Expenditure</b>	<b>Variance R'000</b>	<b>Variance as a % of Final Appropriation</b>
Administration	126,005	123,726	2,279	1.8%
Environmental Affairs	129,266	125,390	3,876	3.0%
Economic Development	123,725	120,851	2,874	2.3%
Tourism	60,771	59,805	966	1.6%

  

<b>4.2 Per economic classification</b>	<b>Final Appropriation</b>	<b>Actual Expenditure</b>	<b>Variance</b>	<b>Variance as a % of Final Appropriation</b>
	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>
<b>Current payments</b>				
Compensation of employees	195,352	195,033	319	0.2%
Goods and services	89,690	85,223	4,467	5.0%
Interest and rent on land	-	-	-	-
<b>Transfers and subsidies</b>				
Provinces and municipalities	-	-	-	-
Departmental agencies and accounts	101,408	101,332	76	0.1%
Higher education institutions	5,000	5,000	-	0%
Public corporations and private enterprises	27,004	27,004	-	0%
Foreign governments and international organisations	-	-	-	-
Non-profit institutions	-	-	-	-
Households	2,473	2,025	448	18.1%
<b>Payments for capital assets</b>				
Buildings and other fixed structures	11,254	9,831	1,423	12.6%
Machinery and equipment	6,576	3,442	3,134	47.7%

### NOTES TO THE APPROPRIATION STATEMENT for the year ended 31 March 2015

Heritage assets	-	-	-	-
Specialised military assets	-	-	-	-
Biological assets	-	-	-	-
Land and subsoil assets	-	-	-	-
Intangible assets	-	-	-	-

<b>Payments for financial assets</b>	1,010	882	128	12.7%
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The department underspent on the machinery and equipment because of the Cost Containment and reviewing the policy on the furniture that needs to be procured.

Goods and services underspent on the items where the tenders were approved late.

The Building and other infrastructure underspent due to the delay in receiving the invoices from Maria Moroka.

4.3	Per conditional grant	Final Appropriation	Actual Expenditure	Variance	Variance as a % of Final Appropriation
		R'000	R'000	R'000	R'000
	EPWP INCENTIVE GRANT FOR INFRASTRUCTURE	2,102	1,974	128	6.1%
	INFRASTRUCTURE ENHANCEMENT ALLOCATION	12,373	10,286	2,087	16.9%
	REVENUE ENHANCEMENT ALLOCATION	2,819	2,619	200	7.1%

The delay in starting of the project of EPWP that resulted in an underspending at the end of the financial year.

The Building and other infrastructure underspent due to the delay in receiving the invoices from Maria Moroka

The Revenue Enhancement Allocation could not be spent because of the changes on the specification for the connectivity of the Resorts

**STATEMENT OF FINANCIAL PERFORMANCE***for the year ended 31 March 2015*

	Note	2014/15 R'000	2013/14 R'000
<b>REVENUE</b>			
Annual appropriation	<u>1</u>	439,767	440,196
Statutory appropriation	<u>2</u>	-	-
Departmental revenue	<u>3</u>	-	-
NRF Receipts		-	-
Aid assistance	<u>4</u>	10,207	-
<b>TOTAL REVENUE</b>		<b>449,974</b>	<b>440,196</b>
<b>EXPENDITURE</b>			
<b>Current expenditure</b>			
Compensation of employees	<u>5</u>	195,033	179,251
Goods and services	<u>6</u>	85,223	90,915
Interest and rent on land	<u>7</u>	-	-
Aid assistance	<u>4</u>	2,283	-
<b>Total current expenditure</b>		<b>282,539</b>	<b>270,166</b>
<b>Transfers and subsidies</b>			
Transfers and subsidies	<u>9</u>	135,361	137,361
Aid assistance	<u>4</u>	-	-
<b>Total transfers and subsidies</b>		<b>135,361</b>	<b>137,361</b>
<b>Expenditure for capital assets</b>			
Tangible assets	<u>10</u>	13,273	24,539
Intangible assets	<u>10</u>	-	-
<b>Total expenditure for capital assets</b>		<b>13,273</b>	<b>24,539</b>
Unauthorised expenditure approved without funding	11	-	-
<b>Payments for financial assets</b>	<u>8</u>	882	288
<b>TOTAL EXPENDITURE</b>		<b>432,055</b>	<b>432,354</b>
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>17,919</b>	<b>7,842</b>
<b>Reconciliation of Net Surplus/(Deficit) for the year</b>			
Voted funds		9,995	7,842
Annual appropriation		7,580	4,094
Conditional grants		2,415	3,748
Unconditional grants		-	-
Departmental revenue and NRF Receipts	<u>19</u>	-	-
Aid assistance	<u>4</u>	7,924	-
<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>		<b>17,919</b>	<b>7,842</b>

# STATEMENT OF FINANCIAL POSITION

## as at 31 March 2015

	Note	2014/15 R'000	2013/14 R'000
<b>ASSETS</b>			
<b>Current assets</b>		<b>19,933</b>	<b>11,765</b>
Unauthorised expenditure	<u>11</u>	-	-
Cash and cash equivalents	<u>12</u>	18,956	10,329
Other financial assets	<u>13</u>	-	-
Prepayments and advances	<u>14</u>	109	345
Receivables	<u>15</u>	868	1,091
Loans	<u>17</u>	-	-
Aid assistance prepayments	<u>4</u>	-	-
Aid assistance receivable	<u>4</u>	-	-
<b>Non-current assets</b>		<b>1,420</b>	<b>1,564</b>
Investments	<u>16</u>	-	-
Receivables	<u>15</u>	1,420	1,564
Loans	<u>17</u>	-	-
Other financial assets	<u>13</u>	-	-
<b>TOTAL ASSETS</b>		<b>21,353</b>	<b>13,329</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>		<b>20,844</b>	<b>12,729</b>
Voted funds to be surrendered to the Revenue Fund	<u>18</u>	9,995	7,842
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	<u>19</u>	265	3,701
Bank overdraft	<u>20</u>	-	-
Payables	<u>21</u>	2,660	1,186
Aid assistance repayable	<u>4</u>	7,924	-
Aid assistance unutilised	<u>4</u>	-	-
<b>Non-current liabilities</b>			
Payables	<u>22</u>	-	-
<b>TOTAL LIABILITIES</b>		<b>20,844</b>	<b>12,729</b>
<b>NET ASSETS</b>		<b>509</b>	<b>600</b>
<b>Represented by:</b>	Note	2014/15 R'000	2013/14 R'000
Capitalisation reserve			
Recoverable revenue		509	600
Retained funds			
Revaluation reserves			
<b>TOTAL</b>		<b>509</b>	<b>600</b>

**STATEMENT OF CHANGES IN NET ASSETS**  
**for the year ended 31 March 2015**

	<i>Note</i>	<b>2014/15 R'000</b>	<b>2013/14 R'000</b>
<b>Capitalisation Reserves</b>			
Opening balance			
Transfers:			
Movement in Equity			
Movement in Operational Funds			
Other movements			
Closing balance		-	-
<b>Recoverable revenue</b>			
Opening balance		600	4,067
Transfers:		<b>(91)</b>	<b>(3,467)</b>
Irrecoverable amounts written off	<u>8.3</u>	253	288
Debts revised			-
Debts recovered (included in departmental receipts)		(739)	(3,955)
Debts raised		395	200
Closing balance		<b>509</b>	<b>600</b>
<b>Retained funds</b>			
Opening balance			
Transfer from voted funds to be surrendered (Parliament/Legislatures ONLY)			
Utilised during the year			
Other transfers			
Closing balance		-	-
<b>Revaluation Reserve</b>			
Opening balance			
Revaluation adjustment (Housing departments)			
Transfers			
Other			
Closing balance			
<b>TOTAL</b>		<b>509</b>	<b>600</b>

### CASH FLOW STATEMENT for the year ended 31 March 2015

	Note	2014/15 R'000	2013/14 R'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts		<b>463,938</b>	<b>501,637</b>
Annual appropriated funds received	1.1	439,767	440,196
Statutory appropriated funds received	2	-	-
Departmental revenue received	3	13,650	61,023
Interest received	3.3	314	418
NRF Receipts		-	-
Aid assistance received	4	10,207	-
Net (increase)/decrease in working capital		2,077	(3,408)
Surrendered to Revenue Fund		(38,684)	(80,691)
Surrendered to RDP Fund/Donor		-	-
Current payments		(282,539)	(270,166)
Interest paid	7	-	-
Payments for financial assets		(882)	(288)
Transfers and subsidies paid		(135,361)	(137,361)
<b>Net cash flow available from operating activities</b>	23	<b>8,549</b>	<b>9,723</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for capital assets	10	(13,273)	(24,539)
Proceeds from sale of capital assets	3.4	13,442	11,012
(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		-	-
(Increase)/decrease in other financial assets		-	-
<b>Net cash flows from investing activities</b>		<b>169</b>	<b>(13,527)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Distribution/dividend received		-	-
Increase/(decrease) in net assets		(91)	3,602
Increase/(decrease) in non-current payables		-	-
<b>Net cash flows from financing activities</b>		<b>(91)</b>	<b>3,602</b>
Net increase/(decrease) in cash and cash equivalents		8,627	(202)
Cash and cash equivalents at beginning of period		10,329	10,531
<b>Cash and cash equivalents at end of period</b>	24	<b>18,956</b>	<b>10,329</b>

## ACCOUNTING POLICIES for the year ended 31 March 2015

### Summary of significant accounting policies

The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated.

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.

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.

<b>1</b>	<b>Basis of preparation</b> The financial statements have been prepared in accordance with the Modified Cash Standard.
<b>2</b>	<b>Going concern</b> The financial statements have been prepared on a going concern basis.
<b>3</b>	<b>Presentation currency</b> Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.
<b>4</b>	<b>Rounding</b> Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
<b>5</b>	<b>Foreign currency translation</b> Cash flows arising from foreign currency transactions are translated into South African Rands using the exchange rates prevailing at the date of payment / receipt.
<b>6</b>	<b>Comparative information</b>
<b>6.1</b>	<b>Prior period comparative information</b> 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.
<b>6.2</b>	<b>Current year comparison with budget</b> A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the appropriation statement.
<b>7</b>	<b>Revenue</b>
<b>7.1</b>	<b>Appropriated funds</b> Appropriated funds comprises of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation). Appropriated funds are recognised in the statement of financial performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the statement of financial performance on the date the adjustments become effective. The net amount of any appropriated funds due to / from the relevant revenue fund at the reporting date is recognised as a payable / receivable in the statement of financial position.



<b>7.2</b>	<b>Departmental revenue</b> <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. Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.</p>
<b>7.3</b>	<b>Accrued departmental revenue</b> <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"> <li><input type="checkbox"/> it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and</li> <li><input type="checkbox"/> the amount of revenue can be measured reliably.</li> </ul> <p>The accrued revenue is measured at the fair value of the consideration receivable. Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents.</p>
<b>8</b>	<b>Expenditure</b>
<b>8.1</b>	<b>Compensation of employees</b>
<b>8.1.1</b>	<b>Salaries and wages</b> <p>Salaries and wages are recognised in the statement of financial performance on the date of payment.</p>
<b>8.1.2</b>	<b>Social contributions</b> <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>
<b>8.2</b>	<b>Other expenditure</b> <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>
<b>8.3</b>	<b>Accrued expenditure payable</b> <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. Accrued expenditure payable is measured at cost.</p>
<b>8.4</b>	<b>Leases</b>
<b>8.4.1</b>	<b>Operating leases</b> <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>



<b>8.4.2</b>	<b>Finance leases</b> <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"> <li><input type="checkbox"/> cost, being the fair value of the asset; or</li> <li><input type="checkbox"/> the sum of the minimum lease payments made, including any payments made to acquire ownership at the end of the lease term, excluding interest.</li> </ul>
<b>9</b>	<b>Aid Assistance</b>
<b>9.1</b>	<b>Aid assistance received</b> <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>
<b>9.2</b>	<b>Aid assistance paid</b> <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>
<b>10</b>	<b>Cash and cash equivalents</b> <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>
<b>11</b>	<b>Prepayments and advances</b> <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> <p>Prepayments are expensed when requests for subsistence and transport claims in terms of standing advances and temporary subsistence and transport advances are approved in terms of travelling plans and history.</p>
<b>12</b>	<b>Loans and receivables</b> <p>Loans and receivables are recognised in the statement of financial position at cost plus accrued interest, where interest is charged, less amounts already settled or written-off.</p>
<b>13</b>	<b>Investments</b> <p>Investments are recognised in the statement of financial position at cost.</p>
<b>14</b>	<b>Impairment of financial assets</b> <p>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.</p>
<b>15</b>	<b>Payables</b> <p>Loans and payables are recognised in the statement of financial position at cost.</p>

<b>16</b>	<b>Capital Assets</b>
<b>16.1</b>	<p><b>Immovable capital assets</b></p> <p>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.</p> <p>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.</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>Immovable capital 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 immovable asset is recorded by another department in which case the completed project costs are transferred to that department.</p>
<b>16.2</b>	<p><b>Movable capital assets</b></p> <p>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.</p> <p>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.</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>Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment.</p> <p>Biological assets are subsequently carried at fair value.</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 movable asset is recorded by another department/entity in which case the completed project costs are transferred to that department.</p>
<b>16.3</b>	<p><b>Intangible assets</b></p> <p>Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition.</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>

<b>17</b>	<b>Provisions and Contingents</b>
<b>17.1</b>	<b>Provisions</b> 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.
<b>17.2</b>	<b>Contingent liabilities</b> 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
<b>17.3</b>	<b>Contingent assets</b> 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
<b>17.4</b>	<b>Commitments</b> 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
<b>18</b>	<b>Unauthorised expenditure</b> Unauthorised expenditure is recognised in the statement of financial position until such time as the expenditure is either: <ul style="list-style-type: none"> <li>x approved by Parliament or the Provincial Legislature with funding and the related funds are received; or</li> <li>x approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or</li> <li>x transferred to receivables for recovery.</li> </ul> Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure.
<b>19</b>	<b>Fruitless and wasteful expenditure</b> Fruitless and wasteful expenditure is recorded in the notes to the financial statements when confirmed. The amount recorded is equal to the total value of the fruitless and or wasteful expenditure incurred. Fruitless and wasteful expenditure is removed from the notes to the financial statements when it is resolved or transferred to receivables for recovery. Fruitless and wasteful expenditure receivables are measured at the amount that is expected to be recoverable and are de-recognised when settled or subsequently written-off as irrecoverable.

20	<p><b>Irregular expenditure</b></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><b>Changes in accounting policies, accounting estimates and errors</b></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><b>Events after the reporting date</b></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><b>Agent-Principal arrangements</b></p> <p>No agent – principal arrangements occurred during the reporting period</p>
24	<p><b>Departures from the MCS requirements</b></p> <p>There was no departure from MCS requirements during the year</p>
25	<p><b>Capitalisation reserve</b></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 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</p>

26	<b>Recoverable revenue</b> <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 Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off..</p>
27	<b>Related party transactions</b> <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>
28	<b>Inventories (Effective from 1 April 2016)</b> <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>
29	<b>Key Management Personnel</b> <p>Key management personnel are those persons having the authority and responsibility for planning, directing and controlling the activities of the Department. All officials from level 14 and above, <i>inclusive of the CFO</i> are deemed to be key management personnel. Employees on level 13 or below acting for key management of level 14 and above during the financial year are also included in the note. Remuneration paid to key management personnel includes short-term employee benefits, post-employee benefits, other long term employee benefits and termination benefits. Remuneration paid to close family members of key management personnel is also disclosed in the note.</p>
30	<b>Recoverable revenue</b> <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>
31	<b>Employee Benefits</b> <p>Employee benefits that give rise to a present legal or constructive obligation are disclosed in the disclosure notes to the financial statements at its face value and are not recognised in the statement of financial performance or position.</p>



## 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:

	2014/15		Funds not requested/ not received	2013/14
	Final Appropriation	Actual Funds Received		Appropriation received
	R'000	R'000	R'000	R'000
Administration	126,005	126,005	-	129,696
Environmental Affairs	129,266	129,266	-	140,767
Economic development	123,725	123,725	-	118,469
Tourism	60,771	60,771	-	51,264
<b>Total</b>	<b>439,767</b>	<b>439,767</b>	<b>-</b>	<b>440,196</b>

*All funds were requested and received*

#### 1.2 Conditional grants

	Note	2014/15 R'000	2013/14 R'000
Total grants received	46	17,294	40,852
Provincial grants included in Total Grants received		17,294	40,628

### 2. Statutory Appropriation

	2014/15 R'000	2013/14 R'000
President and Deputy President salaries		
Members' remuneration		
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		
<b>Total</b>		

Actual Statutory Appropriation received

### 3. Departmental revenue

	Note	2014/15 R'000	2013/14 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	3.1	11,762	9,958

			Fines, penalties and forfeits	3.2	663	150
			Interest, dividends and rent on land	3.3	314	418
			Sales of capital assets	3.4	13,442	11,012
			Transactions in financial assets and liabilities	3.5	1,225	487
			Transfer received	3.6	-	-
			<b>Total revenue collected</b>		<b>27,406</b>	<b>22,025</b>
			Less: Own revenue included in appropriation	19	27,406	22,025
			<b>Departmental revenue collected</b>		<b>-</b>	<b>-</b>
<b>3.1</b>	<b>Sales of goods and services other than capital assets</b>					
		<i>Note</i>			<b>2014/15</b>	<b>2013/14</b>
		3			<b>R'000</b>	<b>R'000</b>
	Sales of goods and services produced by the department				11,684	9,943
	Sales by market establishment				18	20
	Administrative fees				2,116	1,810
	Other sales				9,550	8,113
	Sales of scrap, waste and other used current goods				78	15
	<b>Total</b>				<b>11,762</b>	<b>9,958</b>
<b>3.2</b>	<b>Fines, penalties and forfeits</b>					
		<i>Note</i>			<b>2014/15</b>	<b>2013/14</b>
		3			<b>R'000</b>	<b>R'000</b>
	Fines				663	150
	Penalties				-	-
	Forfeits				-	-
	<b>Total</b>				<b>663</b>	<b>150</b>
<b>3.3</b>	<b>Interest, dividends and rent on land</b>					
		<i>Note</i>			<b>2014/15</b>	<b>2013/14</b>
		3			<b>R'000</b>	<b>R'000</b>
	Interest				314	418
	Dividends				-	-
	Rent on land				-	-
	<b>Total</b>				<b>314</b>	<b>418</b>
<b>3.4</b>	<b>Sale of capital assets</b>					
		<i>Note</i>			<b>2014/15</b>	<b>2013/14</b>
		3			<b>R'000</b>	<b>R'000</b>
	<b>Tangible assets</b>				13,442	11,012
	Buildings and other fixed structures	41			-	-
	Machinery and equipment	39			-	-
	Specialised military assets	39			-	-
	Land and subsoil assets	41			-	-
	Biological assets	39			13,442	11,012
	<b>Intangible assets</b>					
	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			-	-
	<b>Total</b>				<b>13,442</b>	<b>11,012</b>

**3.5 Transactions in financial assets and liabilities**

	<i>Note</i> 3	<b>2014/15 R'000</b>	<b>2013/14 R'000</b>
Loans and advances		-	-
Receivables		1,225	242
Forex gain		-	-
Stale cheques written back		-	-
Other Receipts including Recoverable Revenue		-	245
Gains on GFECRA		-	-
<b>Total</b>		<b>1,225</b>	<b>487</b>

**3.6 Transfers received**

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

**4. Aid assistance**

	<i>Note</i>	<b>2014/15 R'000</b>	<b>2013/14 R'000</b>
Opening Balance		-	-
Prior period error		-	-
As restated		-	-
Transferred from statement of financial performance		7,924	-
Transfers to or from retained funds		-	-
Paid during the year		-	-
<b>Closing Balance</b>		<b>7,924</b>	<b>-</b>

**4.1 Analysis of balance by source**

	<i>Note</i> 4	<b>2014/15 R'000</b>	<b>2013/14 R'000</b>
Aid assistance from RDP			
Aid assistance from other sources		7,924	-
CARA			
<b>Closing balance</b>		<b>7,924</b>	<b>-</b>

**4.2 Analysis of balance**

	<i>Note</i> 4	<b>2014/15 R'0</b>	<b>2013/14 R'000</b>
Aid assistance receivable		-	-
Aid assistance prepayments		-	-
Aid assistance unutilised		-	-
Aid assistance repayable		7,924	-
<b>Closing balance</b>		<b>7,924</b>	<b>-</b>



**4.3 Prior period error**

Note

4

2013/14

R'000

**Nature of prior period error**

Relating to 2013/14

Relating to 2013/14

**Total****5. Compensation of employees****5.1 Salaries and Wages**

Note

2014/15

2013/14

R'000

R'000

Basic salary

130,283

120,379

Performance award

3,697

2,230

Service Based

613

594

Compensative/circumstantial

6,093

4,651

Periodic payments

-

-

Other non-pensionable allowances

28,616

27,058

**Total****169,302****154,912****5.2 Social contributions**

Note

2014/15

2013/14

R'000

R'000

**Eyertrutns**

Pension

16,259

14,931

Medical

9,427

9,367

UIF

-

-

Bargaining council

45

41

Official unions and associations

-

-

Insurance

-

-

**Total****25,731****24,339****Total compensation of employees****195,033****179,251**

Average number of employees

**624****641****6. Goods and services**

Note

2014/15

2013/14

R'000

R'000

Administrative fees

131

521

Advertising

1,408

2,082

Minor assets

6.1

726

1,020

Bursaries (employees)

321

198

Catering

1,819

1,952

Communication

4,647

4,232

Computer services

6.2

2,477

586

Consultants: Business and advisory services

8,626

19,220

Infrastructure and planning services

-

-

Laboratory services

-

-

Scientific and technological services		-	-
Legal services		532	424
Contractors		7,906	7,359
Agency and support / outsourced services		5,887	5,616
Entertainment		-	10
Audit cost – external	6.3	6,849	6,726
Fleet services		9,781	8,835
Inventory	6.4	2,121	-
Consumables	6.5	6,259	5,359
Housing		-	-
Operating leases		9,437	8,278
Property payments	6.6	223	91
Rental and hiring		20	-
Transport provided as part of the departmental activities		-	-
Travel and subsistence	6.7	12,686	15,192
Venues and facilities		257	343
Training and development		1,403	1,308
Other operating expenditure	6.8	1,707	1,563
<b>Total</b>		<b>85,223</b>	<b>90,915</b>

*No prepayments are included in current year expenditure*

#### 6.1 Minor assets

	Note	2014/15 R'000	2013/14 R'000
	6		
<b>Tangible assets</b>		<b>726</b>	<b>1,020</b>
Buildings and other fixed structures		-	-
Biological assets		-	-
Heritage assets		-	-
Machinery and equipment		726	1,020
Transport assets		-	-
Specialised military assets		-	-
<b>Intangible assets</b>		<b>-</b>	<b>-</b>
Software		-	-
Mastheads and publishing titles		-	-
Patents, licences, copyright, brand names, trademarks		-	-
Recipes, formulae, prototypes, designs, models		-	-
Services and operating rights		-	-
<b>Total</b>		<b>726</b>	<b>1,020</b>

#### 6.2 Computer services

	Note	2014/15 R'000	2013/14 R'000
	6		
SITA computer services		338	263
External computer service providers		2,139	323
<b>Total</b>		<b>2,477</b>	<b>586</b>

**6.3 Audit cost – External**

	Note	2014/15	2013/14
	6	R'000	R'000
Regularity audits		6,849	6,726
Performance audits		-	-
Investigations		-	-
Environmental audits		-	-
Computer audits		-	-
<b>Total</b>		<b>6,849</b>	<b>6,726</b>

**6.4 Inventory**

	Note	2014/15	2013/14
	6	R'000	R'000
Clothing material and accessories		-	-
Farming supplies		372	-
Food and food supplies		-	-
Fuel, oil and gas		918	-
Learning, teaching and support material		-	-
Materials and supplies		825	-
Medical supplies		6	-
Medicine		-	-
Medsas inventory interface		-	-
Other supplies	6.4.1	-	-
<b>Total</b>		<b>2,121</b>	<b>-</b>

**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		-	-
<b>Total</b>		<b>-</b>	<b>-</b>

**6.5 Consumables**

	Note	2014/15	2013/14
	6	R'000	R'000
Consumable supplies		3,818	3,433
Uniform and clothing		1,119	502
Household supplies		1,199	770
Building material and supplies		1,111	1,235
Communication accessories		-	-
IT consumables		65	29
Other consumables		324	897
Stationery, printing and office supplies		2,441	1,926
<b>Total</b>		<b>6,259</b>	<b>5,359</b>

**6.6 Property payments**

<i>Note</i>	<b>2014/15</b>	<b>2013/14</b>
<b>6</b>	<b>R'000</b>	<b>R'000</b>
Municipal services	-	-
Property management fees	-	-
Property maintenance and repairs	-	-
Other	223	91
<b>Total</b>	<b>223</b>	<b>91</b>

**6.7 Travel and subsistence**

<i>Note</i>	<b>2014/15</b>	<b>2013/14</b>
<b>6</b>	<b>R'000</b>	<b>R'000</b>
Local	11,941	14,983
Foreign	745	209
<b>Total</b>	<b>12,686</b>	<b>15,192</b>

**6.8 Other operating expenditure**

<i>Note</i>	<b>2014/15</b>	<b>2013/14</b>
<b>6</b>	<b>R'000</b>	<b>R'000</b>
Professional bodies, membership and subscription fees	20	-
Resettlement costs	283	406
Other	1,404	1,157
<b>Total</b>	<b>1,707</b>	<b>1,563</b>

**7. Interest and rent on land**

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

**8. Payments for financial assets**

<i>Note</i>	<b>2014/15</b>	<b>2013/14</b>
	<b>R'000</b>	<b>R'000</b>
Material losses through criminal conduct	-	-
Theft	-	-
Other material losses	-	-
Purchase of equity	-	-
Extension of loans for policy purposes	-	-
Other material losses written off	629	-
Debts written off	253	288
Forex losses	-	-
Debt take overs	-	-
Losses on GFECRA	-	-
<b>Total</b>	<b>882</b>	<b>288</b>

**8.1 Other material losses**

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

**8.2 Other material losses written off**

	<i>Note</i> 8	2014/15 R'000	2013/14 R'000
<b>Nature of losses</b>			
Damages and Losses		629	-
<b>Total</b>		<b>629</b>	<b>-</b>

**8.3 Debts written off**

	<i>Note</i> 8	2014/15 R'000	2013/14 R'000
<b>Debts written off</b>			
(Group major categories, but list material items: debts written off relating to irregular expenditure, recoverable expenditure and other debts must be listed here)			
Irregular expenditure written off		-	-
<b>Total</b>		<b>-</b>	<b>-</b>
Recoverable revenue written off			
Breach of contract		-	4
Ex-employee		-	222
Employee		-	14
Supplier		-	3
Damages & losses		-	45
Debt write off		253	-
<b>Total</b>		<b>253</b>	<b>288</b>
Other debt written off			
<b>Total</b>		<b>-</b>	<b>-</b>
<b>Total debt written off</b>		<b>253</b>	<b>288</b>

**8.4 Details of theft**

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

**8.5 Forex losses**

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

## 9. Transfers and subsidies

		2014/15 R'000	2013/14 R'000
Provinces and municipalities	<i>Note</i> 47, 48	-	-
Departmental agencies and accounts	<i>Annex 1B</i>	101,332	93,211
Higher education institutions	<i>Annex 1C</i>	5,000	-
Foreign governments and international organisations	<i>Annex 1E</i>	-	-
Public corporations and private enterprises	<i>Annex 1D</i>	27,003	42,767
Non-profit institutions	<i>Annex 1F</i>	-	-
Households	<i>Annex 1G</i>	2,026	1,383
<b>Total</b>		<b>135,361</b>	<b>137,361</b>

Unspent funds transferred to the above beneficiaries

*Total unspent funds for the period under review amount to R 15,509 million.*

*Classification of transfers to implementing agent between goods and services and Transfers & Subsidies is under investigation.*

## 10. Expenditure for capital assets

	<i>Note</i>	2014/15 R'000	2013/14 R'000
<b>Tangible assets</b>		<b>13,273</b>	<b>24,539</b>
Buildings and other fixed structures	40	9,831	21,242
Heritage assets	39, 41	-	-
Machinery and equipment	39	3,442	3,297
Specialised military assets	39	-	-
Land and subsoil assets	41	-	-
Biological assets	39	-	-
<b>Intangible assets</b>		<b>-</b>	<b>-</b>
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	-	-
<b>Total</b>		<b>13,273</b>	<b>24,539</b>

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

Compensation of employees	-	-
Goods and services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
<b>Tangible assets</b>			
Buildings and other fixed structures	9,831		9,831
Heritage assets	-		-
Machinery and equipment	3,442		3,442
Specialised military assets	-		-
Land and subsoil assets	-		-
Biological assets			
<b>Intangible assets</b>			
Software			
Mastheads and publishing titles			
Patents, licences, copyright, brand names, trademarks			
Recipes, formulae, prototypes, designs, models			
Services and operating rights			
<b>Total</b>	<b>13,273</b>		<b>13,273</b>

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

	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
<b>Tangible assets</b>	<b>24,539</b>	<b>-</b>	<b>24,539</b>
Buildings and other fixed structures	21,242	-	21,242
Heritage assets	-	-	-
Machinery and equipment	3,297	-	3,297
Specialised military assets	-	-	-
Land and subsoil assets	-	-	-
Biological assets	-	-	-
<b>Intangible assets</b>			
Software			
Mastheads and publishing titles			
Patents, licences, copyright, brand names, trademarks			
Recipes, formulae, prototypes, designs, models			
Services and operating rights			
<b>Total</b>	<b>24,539</b>	<b>-</b>	<b>24,539</b>

**10.3 Finance lease expenditure included in Expenditure for capital assets**

	Note	2014/15 R'000
<b>Tangible assets</b>		
Buildings and other fixed structures		
Heritage assets		
Machinery and equipment		1,780
<i>Specimen AFS National/Provincial Departments</i>		
Specialised military assets		
Land and subsoil assets		
Biological assets		
<b>Total</b>		<b>1,780</b>

**11. Unauthorised expenditure****11.1 Reconciliation of unauthorised expenditure**

	Note	2014/15 R'000	2013/14 R'000
Opening balance			
Prior period error			
As restated			
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		
<b>Unauthorised expenditure awaiting authorisation / written off</b>			
<b>Analysis of awaiting authorisation per economic classification</b>			
Capital			
Current			
Transfers and subsidies			
<b>Total</b>			



**11.2 Analysis of unauthorised expenditure awaiting authorisation per economic classification**

	2014/15 R'000	2013/14 R'000
Capital		
Current		
Transfers and subsidies		
<b>Total</b>		

**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		
Unauthorised expenditure incurred not in accordance with the purpose of the vote or main division		
<b>Total</b>		

**11.4 Details of unauthorised expenditure – current year**

Incident	Disciplinary steps taken/criminal proceedings	2014/15 R'000
<b>Total</b>		

**11.5 Prior period error**

	Note 11	2013/14 R'000
<b>Nature of prior period error</b>		
Relating to 2014/15		
Relating to 2013/14		
<b>Total</b>		

**12. Cash and cash equivalents**

	Note	2014/15 R'000	2013/14 R'000
Consolidated Paymaster General Account		18,905	10,298
Cash receipts		(9)	-
Disbursements		29	-
Cash on hand		31	31
Investments (Domestic)		-	-
Investments (Foreign)		-	-
<b>Total</b>		<b>18,956</b>	<b>10,329</b>

**13. Other financial assets**

	Note	2014/15 R'000	2013/14 R'000
<b>Current</b>			
<b>Local</b>			
(Group major categories, but list material items)			
<b>Total</b>			
<b>Foreign</b>			
(Group major categories, but list material items)			
<b>Total</b>			
<b>Total Current other financial assets</b>			

	Note	2014/15 R'000	2013/14 R'0
<b>Non-current</b>			
<b>Local</b>			
(Group major categories, but list material items)			
<b>Total</b>			
<b>Foreign</b>			
(Group major categories, but list material items)			
<b>Total</b>			
<b>Total Non-current other financial assets</b>			

**14. Prepayments and advances**

	Note	2014/15 R'000	2013/14 R'000
Staff advances		-	-
Travel and subsistence		109	345
Prepayments		-	-
Advances paid	14.1	-	-
SOCPEN advances		-	-
<b>Total</b>		<b>109</b>	<b>345</b>

**14.1 Advances paid**

	<i>Note</i>	<b>2014/15</b>	<b>2013/14</b>
	<i>14</i>	<b>R'000</b>	<b>R'000</b>
National departments			
Provincial departments			
Public entities			
Other entities			
<b>Total</b>			

**15. Receivables**

	<i>Note</i>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>R'000</b>	<b>2013/14</b>
		<b>Less</b>	<b>One to</b>	<b>Older</b>	<b>Total</b>	<b>R'000</b>
		<b>than one</b>	<b>three</b>	<b>than</b>		
		<b>year</b>	<b>years</b>	<b>three</b>		
				<b>years</b>		
Claims recoverable	<i>15.1</i>	511	-	-	511	436
	<i>Annex</i>					
	<i>4</i>					
Trade receivables	<i>15.2</i>				-	-
Recoverable	<i>15.3</i>	166	-	-	166	107
expenditure						
Staff debt	<i>15.4</i>	191	150	109	450	1,021
Fruitless and	<i>15.6</i>	-	-	-	-	-
wasteful expenditure						
Other debtors	<i>15.5</i>	-	2,828	1,800	1,161	1,091
<b>Total</b>		<b>868</b>	<b>2,978</b>	<b>1,909</b>	<b>2,288</b>	<b>2,655</b>

**15.1 Claims recoverable**

	<i>Note</i>	<b>2014/15</b>	<b>2013/14</b>
	<i>15</i>	<b>R'000</b>	<b>R'000</b>
National departments		10	-
Provincial departments		501	436
Foreign governments		-	-
Public entities		-	-
Private enterprises		-	-
Higher education institutions		-	-
Households and non-profit institutions		-	-
Local governments		-	-
<b>Total</b>		<b>511</b>	<b>436</b>

**15.2 Trade receivables**

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