

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

11. UNAUTHORISED EXPENDITURE

11.1 Reconciliation of unauthorised expenditure

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|--|------|------------------|------------------|
| Opening balance | | - | - |
| Prior year 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 | | | |
| and written off in the Statement of Financial Performance | | | |
| Capital | | | |
| Current | | | |
| Transfers and subsidies | | | |
| Less: Amounts transferred to receivables for recovery | 15 | | |
| Unauthorised expenditure awaiting authorisation / written off | | - | - |

11.2 Analysis of unauthorised expenditure awaiting authorisation per economic classification

| | 2013/14 R'000 | 2012/13 R'000 |
|-------------------------|------------------|------------------|
| Capital | | |
| Current | | |
| Transfers and subsidies | | |
| Total | - | - |

11.3 Analysis of unauthorised expenditure awaiting authorisation per type

| | 2013/14 R'000 | 2012/13 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 | | |
| Total | - | - |

11.4 Details of unauthorised expenditure – current year

| Incident | Disciplinary steps taken/criminal proceedings | 2013/14 R'000 |
|--------------|---|------------------|
| | | |
| Total | | - |

11.5 Prior period error

| | Note | |
|------------------------------|------|----------|
| Nature of prior period error | 11 | |
| Relating to 2012/13 | | |
| Total | | - |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

12. CASH AND CASH EQUIVALENTS

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|--|------|------------------|------------------|
| Consolidated Paymaster General Account | | 10,298 | 10,510 |
| Cash receipts | | - | - |
| Disbursements | | - | - |
| Cash on hand | | 31 | 21 |
| Investments (Domestic) | | - | - |
| Investments (International) | | - | - |
| Total | | 10,329 | 10,531 |

13. OTHER FINANCIAL ASSETS

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|---|------|------------------|------------------|
| Current | | | |
| Local | | | |
| (Group major categories, but list material items) | | | |
| Total | | - | - |
| Foreign | | | |
| (Group major categories, but list material items) | | | |
| Total | | - | - |
| Total Current other financial assets | | - | - |
| Non-Current | | | |
| Local | | | |
| (Group major categories, but list material items) | | | |
| Total | | - | - |
| Foreign | | | |
| (Group major categories, but list material items) | | - | - |
| Total Non-current other financial assets | | - | - |

14. PREPAYMENTS AND ADVANCES

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|------------------------|------|------------------|------------------|
| Staff advances | | - | 120 |
| Travel and subsistence | | 345 | - |
| Prepayments | | - | - |
| Advances paid | | - | - |
| SOCPEN advances | | - | - |
| Total | | 345 | 120 |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014
14.1 Advances paid

| | Note | 2013/14 | 2012/13 |
|------------------------|------|----------|----------|
| | 14 | R'000 | R'000 |
| National departments | | | |
| Provincial departments | | | |
| Public entities | | | |
| Other entities | | | |
| Total | | - | - |

15. RECEIVABLES

| | Note | Less than one year | One to three years | 2013/14 Older than three years | Total | 2012/13 Total |
|---------------------------------------|--------------|-----------------------|-----------------------|---|--------------|------------------|
| | | R'000 | R'000 | R'000 | R'000 | R'000 |
| Claims recoverable | 15.1 Annex 4 | 436 | - | - | 436 | 204 |
| Trade receivables | 15.2 | - | - | - | - | - |
| Recoverable expenditure | 15.3 | 107 | - | - | 107 | 195 |
| Staff debt | 15.4 | 455 | 542 | 24 | 1,021 | 5,763 |
| Fruitless and wasteful expenditure | 15.6 | - | - | - | - | - |
| Other debtors | 15.5 | 3,109 | 3,960 | 1,091 | 8,160 | - |
| Total | | 4,107 | 4,502 | 1,115 | 9,724 | 6,162 |

15.1 Claims Recoverable

| | Note | 2013/14 | 2012/13 |
|--|------|------------|------------|
| | 15 | R'000 | R'000 |
| National departments | | - | - |
| Provincial departments | | 436 | 204 |
| Foreign governments | | - | - |
| Public entities | | - | - |
| Private enterprises | | - | - |
| Universities and technikons | | - | - |
| Households and non-profit institutions | | - | - |
| Local governments | | - | - |
| Total | | 436 | 204 |

15.2 Trade Receivable

| | Note | 2013/14 | 2012/13 |
|--------------|------|----------|----------|
| | 15 | R'000 | R'000 |
| | | - | - |
| Total | | - | - |

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 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

15.3 Recoverable expenditure (disallowance accounts)

| | Note | 2013/14 | 2012/13 |
|---------------------------------|------|------------|------------|
| | 15 | R'000 | R'000 |
| Disallowance Damages and Losses | | 105 | 195 |
| Dishonoured cheques | | 2 | - |
| Total | | 107 | 195 |

15.4 Staff Debt

| | Note | 2013/14 | 2012/13 |
|--------------------------|------|--------------|--------------|
| | 15 | R'000 | R'000 |
| Other | | - | - |
| Tel/Cellphone debt | | 113 | 82 |
| Other (employee debt) | | 493 | 459 |
| S&T | | 59 | 11 |
| Ex-employee | | 201 | 725 |
| Breach of contract | | 155 | 54 |
| Suppliers | | - | 4,432 |
| Debt receivable interest | | - | - |
| Total | | 1,021 | 5,763 |

15.5 Other debtors

| | Note | 2013/14 | 2012/13 |
|---|------|--------------|----------|
| | 15 | R'000 | R'000 |
| Supplier | | 8,160 | - |
| (Group major categories, but list material items) | | - | - |
| Total | | 8,160 | - |

15.6 Fruitless and wasteful expenditure

| | Note | 2013/14 | 2012/13 |
|---|------|----------|----------|
| | 15 | R'000 | R'000 |
| Opening balance | | | |
| Less amounts recovered | | | |
| Less amounts written off | | | |
| Transfers from note 32 Fruitless and Wasteful Expenditure | | | |
| Total | | - | - |

15.7 Impairment of receivables

| | Note | 2013/14 | 2012/13 |
|---------------------------------------|------|----------|----------|
| | 18 | R'000 | R'000 |
| Estimate of impairment of receivables | | | |
| Total | | - | - |

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 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014
16. INVESTMENTS

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|---|----------|------------------|------------------|
| Non-Current | | | |
| Shares and other equity (List investments at cost) | | | |
| Total | | - | - |
| Securities other than shares (List investments at cost) | Annex 2A | | |
| Total | | - | - |
| Total Non-current | | - | - |
| Securities other than shares (List investments at cost) | | | |
| Total | | - | - |

16.1 Impairment of investments

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|--------------------------------------|------|------------------|------------------|
| | 18 | | |
| Estimate of impairment of impairment | | | |
| Total | | - | - |

17. LOANS

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|-----------------------------|------|------------------|------------------|
| | 14 | | |
| Public corporations | | | |
| Universities and technikons | | | |
| Foreign governments | | | |
| Private enterprises | | | |
| Non-profit institutions | | | |
| Staff loans | | | |
| Total | | - | - |
| Analysis of Balance | | | |
| Opening balance | | | |
| New Issues | | | |
| Repayments | | | |
| Write-offs | | | |
| Closing balance | | - | - |

17.1 Impairment of loans

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|---------------------------------|------|------------------|------------------|
| | 18 | | |
| Estimate of impairment of loans | | | |
| Total | | - | - |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

18. VOTED FUNDS TO BE SURRENDERED TO THE REVENUE FUND

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|---|------|------------------|------------------|
| Opening balance | | 10,908 | 8,659 |
| Prior period error (20WW/XX) | 18.2 | - | - |
| As restated | | 10,908 | 8,659 |
| Transfer from statement of financial performance (as restated) | | 7,842 | 10,908 |
| Add: Unauthorised expenditure for current year | 11 | - | - |
| Voted funds not requested/not received | 1.1 | - | - |
| Transferred to retained revenue to defray excess expenditure (PARLIAMENT/LEGISLATURES ONLY) | 18.1 | - | - |
| Paid during the year | | (10,908) | (8,659) |
| Closing balance | | 7,842 | 10,908 |

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

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|---|------|------------------|------------------|
| Opening balance | 18 | - | - |
| Transfer from statement of financial performance | | - | - |
| Transfer from Departmental Revenue to defray excess expenditure | 19 | - | - |
| Closing balance | | - | - |

18.2 Prior period error (affecting Voted funds to be surrendered)

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|------------------------------|------|------------------|------------------|
| Nature of prior period error | 18 | | |
| Relating to 20WW/XX | | | |
| Relating to 2012/13 | | | |
| Closing balance | | | - |

19. DEPARTMENTAL REVENUE AND NRF RECEIPTS TO BE SURRENDERED TO THE REVENUE FUND

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|--|------|------------------|------------------|
| Opening balance | | 1,838 | 5,509 |
| Prior period error (20WW/XX) | 19.1 | - | - |
| As restated | | 1,838 | 5,509 |
| Transfer from statement of Financial Performance (as restated) | | 45,842 | 35,755 |
| Own revenue included in appropriation | | 26,611 | 25,369 |
| Transfer from aid assistance | 4 | - | - |
| Transfer to voted funds to defray expenditure (Parliament/Legislatures ONLY) | 18.1 | - | - |
| Paid during the year | | (69,783) | (64,795) |
| Closing balance | | 4,508 | 1,838 |

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19.2 Prior period error (affecting Departmental revenue to be surrendered)

| | Note | 2013/14 | 2012/13 |
|------------------------------|------|---------|---------|
| | 19 | R'000 | R'000 |
| Nature of prior period error | | | |
| Relating to 20WW/XX | | | |
| Relating to 2012/13 | | | |
| Closing balance | | | - |

20. BANK OVERDRAFT

| | Note | 2013/14 | 2012/13 |
|---|------|---------|---------|
| | 14 | R'000 | R'000 |
| Consolidated Paymaster General Account | | | |
| Fund requisition account | | | |
| Overdraft with commercial banks (Local) | | | |
| Overdraft with commercial banks (Foreign) | | | |
| Total | | - | - |

21. PAYABLES – CURRENT

| | Note | 2013/14 | 2012/13 |
|---------------------------------|------|---------|---------|
| | | R'000 | R'000 |
| Amounts owing to other entities | | | |
| Advances received | 21.1 | - | - |
| Clearing accounts | 21.2 | 80 | - |
| Other payables | 21.3 | 299 | - |
| Closing balance | | 379 | - |

21.1 Advances received

| | Note | 2013/14 | 2012/13 |
|------------------------|------|---------|---------|
| | 21 | R'000 | R'000 |
| National departments | | | |
| Provincial departments | | | |
| Public entities | | | |
| Other institutions | | | |
| Total | | - | - |

21.2 Clearing accounts

| | Note | 2013/14 | 2012/13 |
|------------|------|---------|---------|
| | 21 | R'000 | R'000 |
| Income Tax | | 80 | - |
| Total | | 80 | - |

21.2 Clearing accounts

| | Note | 2013/14 | 2012/13 |
|-------------|------|---------|---------|
| | 21 | R'000 | R'000 |
| Description | | | |
| CATHSETA | | 299 | - |
| Total | | 299 | - |

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22. PAYABLES – NON-CURRENT

| | Note | Less than one year | One to three years | 2013/14 Older than three years | Total | 2012/13 Total |
|---------------------------------|------|-----------------------|-----------------------|---|-------|------------------|
| | | R'000 | R'000 | R'000 | R'000 | R'000 |
| Amounts owing to other entities | | | | | | |
| Advances received | 22.1 | | | | | |
| Other payables | 22.2 | | | | | |
| Total | | - | - | - | - | - |

22.1 Advances received

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|------------------------|------|------------------|------------------|
| National departments | 22 | | |
| Provincial departments | | | |
| Public entities | | | |
| Other institutions | | | |
| Total | | - | - |

22.2 Other payables

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|---|------|------------------|------------------|
| Description (Identify major categories, but list material amounts) | 21 | | |
| Total | | - | - |

23. NET CASH FLOW AVAILABLE FROM OPERATING ACTIVITIES

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|--|------|------------------|------------------|
| Net surplus/(deficit) as per Statement of Financial Performance | | 53,684 | 46,663 |
| Add back non cash/cash movements not deemed operating activities | | (44,961) | (23,905) |
| (Increase)/decrease in receivables – current | | (3,562) | (2,920) |
| (Increase)/decrease in prepayments and advances | | (225) | (72) |
| (Increase)/decrease in other current assets | | - | - |
| Increase/(decrease) in payables – current | | 379 | 27 |
| Proceeds from sale of capital assets | | (11,012) | (8,159) |
| Proceeds from sale of investments | | - | - |
| (Increase)/decrease in other financial assets | | - | - |
| Expenditure on capital assets | | 24,539 | 35,304 |
| Surrenders to Revenue Fund | | (80,691) | (73,454) |
| Surrenders to RDP Fund/Donor | | - | - |
| Voted funds not requested/not received | | - | - |
| Own revenue included in appropriation | | 26,611 | 25,369 |
| Other non-cash items | | - | - |
| Net cash flow generated by operating activities | | 9,723 | 22,758 |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

24. RECONCILIATION OF CASH AND CASH EQUIVALENTS FOR CASH FLOW PURPOSES

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|--|------|------------------|------------------|
| Consolidated Paymaster General account | | 10,298 | 10,510 |
| Fund requisition account | | - | - |
| Cash receipts | | - | - |
| Disbursements | | - | - |
| Cash on hand | | 31 | 21 |
| Cash with commercial banks (Local) | | - | - |
| Cash with commercial banks (Foreign) | | - | - |
| Total | | 10,329 | 10,531 |

25. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

25.1 Contingent liabilities

| | | Note | 2013/14 R'000 | 2012/13 R'000 |
|---|---------------|----------|------------------|------------------|
| Liable to | Nature | | | |
| Motor vehicle guarantees | Employees | Annex 3A | - | - |
| Housing loan guarantees | Employees | Annex 3A | - | - |
| Other guarantees | | Annex 3A | - | - |
| Claims against the department | | Annex 3B | 27 585 | 28 748 |
| Intergovernmental payables (unconfirmed balances) | | Annex 5 | - | - |
| Environmental rehabilitation liability | | Annex 3B | - | - |
| Other | | Annex 3B | - | - |
| Total | | | 27 585 | 28 748 |

The implementation of the Policy and Procedure on Incapacity Leave and Ill-health Retirement (PILIR) was suspended for part of the financial year. PILIR provides for the appointment of a Panel of Accredited Health Risk Managers, by the Department of Public Service and Administration, as service providers available to a department to investigate and assess the applications made by employees. The appointment of these service providers was delayed due to a legal challenge brought to the High Court against the appointment process. Therefore for the first half of the financial year no timeous decision could be made on the validity of the incapacity and/or ill-health retirement applications received from employees. Although the Panel was formally established on 1 November 2013 there is a possibility that amounts paid to employees on incapacity and/or ill-health retirement may be recoverable if the applications, made in the first part of the financial year, are not subsequently recommended by the service providers.

Where the disclosure requirements of the Standards are not done due to impracticalities and or the sensitivity of the information, disclose this fact with reasons.

25.2 Contingent assets

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|----------------------------|------|------------------|------------------|
| Nature of contingent asset | 21 | - | - |
| Total | | - | - |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014
26. COMMITMENTS

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|---------------------------------|------|----------------------|----------------------|
| Current expenditure | | | |
| Approved and contracted | | 16,182 | 10,599 |
| Approved but not yet contracted | | - | - |
| | | <u>16,182</u> | <u>10,599</u> |
| Capital expenditure | | | |
| Approved and contracted | | 8,507 | 21,590 |
| Approved but not yet contracted | | - | - |
| | | <u>8,507</u> | <u>21,590</u> |
| Total | | <u><u>24,689</u></u> | <u><u>32,189</u></u> |

No commitments outstanding longer than a year.

27. ACCRUALS**Listed by economic classification**

| | 30 Days R'000 | 30+ Days R'000 | 2013/14 Total R'000 | 2012/13 Total R'000 |
|---------------------------|------------------|-------------------|---------------------------|---------------------------|
| Goods and services | 476 | 77 | 553 | 1,368 |
| Interest and rent on land | - | - | - | - |
| Transfers and subsidies | - | - | - | 50 |
| Capital assets | - | - | - | 889 |
| Other | - | - | - | - |
| Total | <u>476</u> | <u>77</u> | <u>553</u> | <u>2,307</u> |

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|----------------------------------|------|------------------|------------------|
| Listed by programme level | | | |
| ADMINISTRATION | | 403 | 1,321 |
| ENVIRONMENTAL AFFAIRS | | 119 | 909 |
| ECONOMIC DEVELOPMENT | | 31 | 77 |
| Total | | <u>553</u> | <u>2,307</u> |

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|---|---------|------------------|------------------|
| Confirmed balances with other departments | Annex 5 | 378 | 1,534 |
| Confirmed balances with other government entities | Annex 5 | 36 | - |
| | | <u>414</u> | <u>1,534</u> |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
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28. EMPLOYEE BENEFITS

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|-----------------------------------|------|------------------|------------------|
| Leave entitlement | | 8,669 | 5,258 |
| Service bonus (Thirteenth cheque) | | 4,738 | 4,459 |
| Performance awards | | 1,980 | 1,768 |
| Capped leave commitments | | 7,415 | 7,099 |
| Other | | - | - |
| Total | | 22,802 | 18,584 |

Negative balance amounting to R 247,528.51 are included in the Leave Entitlement.

Leave Entitlement (Report 7.11.13 (01) = Current Cycle Leave + Previous Cycle Leave (amounts as per Persal report)

Service Bonus (Report 7.11.14 (01) (amounts as per Persal report)

Capped Leave (Report 7.11.13 (01) (amounts as per Persal report)

Performance bonus estimated as total of Basic Salary times 1.5% which amounts to R120,378,869.86 X 1.5%.

Also includes performance bonus liabilities of prior years amounting to R 173 636.12.

29. LEASE COMMITMENTS**29.1 Operating leases expenditure**

| | Specialised military equipment | Land | Buildings and other fixed structures | Machinery and Equipment | Total |
|--|--------------------------------------|----------|--|-------------------------------|---------------|
| 2013/2014 | | | | | |
| Not later than 1 year | - | - | - | 5,655 | 5,655 |
| Later than 1 year and not later than 5 years | | | | 7,453 | 7,453 |
| Later than five years | | | | 5 | 5 |
| Total lease commitments | - | - | - | 13,113 | 13,113 |

| | Specialised military equipment | Land | Buildings and other fixed structures | Machinery and Equipment | Total |
|--|--------------------------------------|----------|--|-------------------------------|---------------|
| 2012/2013 | | | | | |
| Not later than 1 year | - | - | - | 6,257 | 6,257 |
| Later than 1 year and not later than 5 years | - | - | - | 10,111 | 10,111 |
| Later than five years | - | - | - | 496 | 496 |
| Total lease commitments | - | - | - | 16,864 | 16,864 |

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|------------------------------------|------|------------------|------------------|
| Rental earned on sub-leased assets | 3 | - | - |
| Total | | - | - |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
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29.2 Finance leases expenditure**

| | Specialised military equipment | Land | Buildings and other fixed structures | Machinery and Equipment | Total |
|--|--------------------------------------|----------|--|-------------------------------|--------------|
| 2013/2014 | | | | | |
| Not later than 1 year | - | - | - | 1,817 | 1,817 |
| Later than 1 year and not later than 5 years | - | - | - | 1,589 | 1,589 |
| Later than five years | - | - | - | - | - |
| Total lease commitments | - | - | - | 3,406 | 3,406 |
| 2012/2013 | | | | | |
| Not later than 1 year | - | - | - | 1,008 | 1,008 |
| Later than 1 year and not later than 5 years | - | - | - | 1,254 | 1,254 |
| Later than five years | - | - | - | - | - |
| Total lease commitments | - | - | - | 2,262 | 2,262 |

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

Finance leases include photocopiers, cell phone and 3G contracts.

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|------------------------------------|------|------------------|------------------|
| Rental earned on sub-leased assets | 3 | - | - |
| Total | | - | - |

29.3 Operating lease revenue**

| | Specialised military equipment | Land | Buildings and other fixed structures | Machinery and Equipment | Total |
|--|--------------------------------------|----------|--|-------------------------------|----------|
| 2013/2014 | | | | | |
| Not later than 1 year | - | - | - | - | - |
| Later than 1 year and not later than 5 years | - | - | - | - | - |
| Later than five years | - | - | - | - | - |
| Total lease commitments | - | - | - | - | - |
| 2012/2013 | | | | | |
| Not later than 1 year | - | - | - | - | - |
| Later than 1 year and not later than 5 years | - | - | - | - | - |
| Later than five years | - | - | - | - | - |
| Total lease commitments | - | - | - | - | - |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
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30. ACCRUED DEPARTMENTAL REVENUE

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|---|------|------------------|------------------|
| Tax revenue | | 1,008 | 3,084 |
| Sales of goods and services other than capital assets | | 4,507 | 1,839 |
| Fines, penalties and forfeits | | - | - |
| Interest, dividends and rent on land | | - | - |
| Sales of capital assets | | - | - |
| Transactions in financial assets and liabilities | | - | - |
| Transfers received | | - | - |
| (incl. conditional grants to be repaid by provincial departments) | | - | - |
| Other | | - | - |
| Total | | 5,515 | 4,923 |

30.1 Analysis of accrued departmental revenue

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|---|------|------------------|------------------|
| Opening balance | | (4,923) | 6,509 |
| Less: amounts received | | (4,923) | 6,509 |
| Add: amounts recognised | | 5,515 | (4,923) |
| Less: amounts written-off/reversed as irrecoverable | | - | - |
| Closing Balance | | 5,515 | (4,923) |

30.2 Accrued department revenue written off

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|------------------|------|------------------|------------------|
| Nature of losses | | - | - |
| Total | | - | - |

30.3 Impairment of accrued departmental revenue

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|--|------|------------------|------------------|
| Estimate of impairment of accrued departmental revenue | | - | - |
| Total | | - | - |

31. IRREGULAR EXPENDITURE

31.1 Reconciliation of irregular expenditure

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|---|------|------------------|------------------|
| Opening balance | | 13,328 | 27,391 |
| Add: Irregular expenditure – relating to prior year | | 2,845 | 4,175 |
| Add: Irregular expenditure – relating to current year | | 7,466 | 24,706 |
| Less: Prior year amounts condoned | | (4,508) | (42,944) |
| Less: Current year amounts condoned | | - | - |
| Less: Amounts recoverable (not condoned) | 15 | - | - |
| Less: Amounts not recoverable (not condoned) | | - | - |
| Irregular expenditure awaiting condonation | | 19,131 | 13,328 |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|--|------|------------------|------------------|
| Analysis of awaiting condonation per age classification | | | |
| Current year | | 7,466 | 9,153 |
| Prior years | | 11,665 | 4,175 |
| Total | | 19,131 | 13,328 |

The irregular expenditure for Ramabodu was overstated. However the AG finding on EX.271 erroneously indicated the irregular expenditure as R1, 431, 478.23 whilst BAS indicates the amount paid to Ramabodu & Associates as R567, 955.91. Therefore the irregular expenditure is reduced with an amount of R863, 522.32.

Irregular expenditure for Elatiphase was overstated with an amount of R1, 095.00. The irregular expenditure was disclosed as R10, 629.00 instead of R9, 534.05. The AG finding on EX.204 indicates the correct amount to be disclosed as R9, 534.05.

Irregular expenditure for Sedtrade was overstated. An amount of R300, 000.00 was disclosed twice as it appears on both EX.204 and 269.

The procurement process regarding the appointment of implementing agent to the amount of R 27 million will be reviewed and will also include the compliance by implementing agent with the PFMA and SCM guidelines.

31.2 Details of irregular expenditure – current year

| Incident | Disciplinary steps taken/criminal proceedings | 2013/14 R'000 |
|---|---|------------------|
| Cost containment accommodation limit of R1,300 exceeded | Under investigation | 178 |
| Acting period – Current year | Under investigation | 2,298 |
| Acting period – Prior year | Under investigation | 2,845 |
| Three quotations not obtained | Under investigation | 2,322 |
| Supplier on Logis but not on database | | 2,668 |
| Total | | 10,311 |

31.3 Details of irregular expenditure condoned

| Incident | Condoned by (condoning authority) | 2013/14 R'000 |
|---|-----------------------------------|------------------|
| No evidence that the condoned irregular expenditure of prior years was investigated | Accounting Officer: Public Works | 2,121 |
| Three quotations not obtained | | 212 |
| Three quotations not obtained | | 387 |
| Three quotations not obtained for procurement of computers | | 1,788 |
| Total | | 4,508 |

31.4 Details of irregular expenditure recoverable (not condoned)

| Incident | 2013/14 R'000 |
|--------------|------------------|
| Total | - |

31.5 Details of irregular expenditure not recoverable (not condoned)

| Incident | Condoned by (condoning authority) | 2013/14 R'000 |
|--------------|-----------------------------------|------------------|
| Total | | - |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

31.6 Details of irregular expenditures under investigation

| Incident | 2013/14 R'000 |
|--|------------------|
| Proper SCM procedures not followed | 289 |
| Three quotations not obtained CEO's Technologies | 340 |
| Three quotations not obtained for procurement of computers | 176 |
| Supplier who scored the highest points not selected | 283 |
| Tender processes not followed – Bokamoso Asset Management | 1,502 |
| Three quotations not obtained | 54 |
| Procurement split into parts | 57 |
| Procurement from deregistered suppliers | 225 |
| Suppliers not registered on the centralised database and no tax clearance certificate was obtained | 164 |
| No SCM processes followed to make payments to FSTA | 4,662 |
| Tender processes not followed | 500 |
| Tender process not followed | 568 |
| Cost containment accommodation limit of R1,300 exceeded | 178 |
| Acting period exceeded (Current year) | 2 298 |
| Three quotations not obtained | 2 322 |
| Acting period prior year (Prior year) | 2 845 |
| Supplier on Logis but not on database | 2,668 |
| Total | 19,131 |

32. FRUITLESS AND WASTEFUL EXPENDITURE

32.1 Reconciliation of fruitless and wasteful expenditure

| Note | 2013/14 R'000 | 2012/13 R'000 |
|---|------------------|------------------|
| Opening balance | - | 9,706 |
| Fruitless and wasteful expenditure – relating to prior year | - | - |
| Fruitless and wasteful expenditure – relating to current year | 274 | 6,091 |
| Less: Amounts resolved | - | (15,797) |
| Less: Amounts transferred to receivables for recovery | 15.6 | - |
| Fruitless and wasteful expenditure awaiting resolution | 274 | - |

32.2 Analysis of awaiting resolution per economic classification

| Note | 2013/14 R'000 | 2012/13 R'000 |
|---|------------------|------------------|
| Current | 274 | - |
| Capital | - | - |
| Transfers and subsidies | - | - |
| Fruitless and wasteful expenditure awaiting resolution | 274 | - |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

32.3 Analysis of current year's fruitless and wasteful expenditure

| Incident | Disciplinary steps taken/criminal proceedings | 2013/14 R'000 |
|---|---|------------------|
| Non attendance of training | Under investigation | 14 |
| Interest and penalties charged by SARS | | 252 |
| Interest and penalties charged for cancellation and payments on cellphone | | 8 |
| Total | | 274 |

33. RELATED PARTY TRANSACTIONS

Revenue received

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|---|------|------------------|------------------|
| Tax revenue | | 50,429 | 42,886 |
| Sales of goods and services other than capital assets | | - | - |
| Fines, penalties and forfeits | | - | - |
| Interest, dividends and rent on land | | - | - |
| Sales of capital assets | | - | - |
| Transactions in financial assets and liabilities | | - | - |
| Transfers | | - | - |
| Total | | 50,429 | 42,886 |

Payments made

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|--|------|------------------|------------------|
| Goods and services | | 50 | 4,662 |
| Interest and rent on land | | 8,808 | 8,792 |
| Purchases of capital assets | | - | - |
| Transactions in financial assets and liabilities | | - | - |
| Transfers | | - | - |
| Total | | 8,858 | 13,454 |

Year end balances arising from revenue/payments

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|--|------|------------------|------------------|
| Receivables from related parties –Accrued revenue from FSGLA | | 1,008 | 3,084 |
| Payables to related parties | | - | - |
| Total | | 1,008 | 3,084 |

Loans to /from related parties

| | | | |
|--------------------------------------|--|----------|----------|
| Non-interest bearing loans to/(from) | | | |
| Interest bearing loans to/(from) | | | |
| Total | | - | - |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

Other***In kind goods and services provided/received***

DETEA paid FSGLA R 50,000.00 for donation made on behalf of the department.

50

Total

-

-

List related parties relationships:

Free State Tourism Authority transfer amounting to R 41 864 000.00

Free State Gambling & Liquor Authority transfer amounting to R 51 309 000.00

Free State Development Cooperation transfer amounting to R 22 545 000.00

Department of Public Works paid an amount of R 8 million for buildings for office departmental office accommodation.

Provincial Treasury manages and monitors all financial systems, no payment involved.
Government Garage paid an amount of R 8 million for GG vehicles

34. KEY MANAGEMENT PERSONNEL

| | Number of individuals | 2013/14 R'000 | 2012/13 R'000 |
|---|--------------------------|------------------|------------------|
| Political office bearers (provide detail below) | 1 | 1,735 | 1,652 |
| Officials: | | | |
| Level 15 to 16 | 5 | 4,897 | 4,795 |
| Level 14 (incl. CFO if at a lower level) | 6 | 4,754 | 5,475 |
| Family members of key management personnel | | - | - |
| Total | | 11,386 | 11,922 |

Key management personnel (Parliament/Legislatures)

| | Number of individuals | 2013/14 R'000 | 2012/13 R'000 |
|---|--------------------------|------------------|------------------|
| Speaker to Parliament / the Legislature | | | |
| Secretary to Parliament / the Legislature | | | |
| Deputy Secretary | | | |
| Chief Financial Officer | | | |
| Legal Advisor | | | |
| Total | | | |

- MEC Zwane (Level 17)
- I Osman (former HOD) (Level 16)
- MR Seleke (HOD) (Level 16)
- T Makweya (ex-employee Level 16)
- N Mkiva (CFO level 15)
- T Moremi (Level 15)
- L Van Rensburg (ex-employee acting DDG, level 15)
- MS Sani (14)
- K Khotle (14)
- T Selemela (acting Level 14); T Liphokojoe (acting level 14); SJ Molelekoa (acting level 14), JJ Malinga (acting Level 14)

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014
35. PUBLIC PRIVATE PARTNERSHIP

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|---|------|------------------|------------------|
| Contract fee received | | | |
| (Specify) | | | |
| Contract fee paid | | | |
| Fixed component | | | |
| Fixed component | | | |
| Analysis of indexed component | | | |
| Compensation of employees | | | |
| Goods and services (excluding lease payments) | | | |
| Operating leases | | | |
| Interest | | | |
| Capital / (Liabilities) | | | |
| Tangible rights | | | |
| Intangible rights | | | |
| Property | | | |
| Plant and equipment | | | |
| Loans | | | |
| Other | | | |
| Prepayments and advances | | | |
| Pre-production obligations | | | |
| Other obligations | | | |
| | | - | - |

Any guarantees issued by the department are disclosed in Note 25.1

36. IMPAIRMENT: OTHER

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|---------------|------|------------------|------------------|
| Staff debt | | 25 | - |
| Other debtors | | 1,091 | - |
| | | - | - |
| Total | | 1,116 | - |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014
37. PROVISIONS

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|----------------|------|------------------|------------------|
| Please specify | | | |
| Total | | - | - |

37.1 Reconciliation of movement in provisions – 2013/14

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

38. NON-ADJUSTING EVENTS AFTER REPORTING DATE

| Nature of event | 2013/14 R'000 |
|-----------------|------------------|
| Total | - |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

39. MOVABLE TANGIBLE CAPITAL ASSETS

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

| | Opening balance | Curr Year Adjustments to prior year balances | Additions | Disposals | Closing Balance |
|--|--------------------|---|---------------|--------------|--------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| HERITAGE ASSETS | - | - | - | - | - |
| Heritage assets | - | - | - | - | - |
| MACHINERY AND EQUIPMENT | 24,985 | - | 1,866 | 1,567 | 25,284 |
| Transport assets | 5,828 | - | - | - | 5,828 |
| Computer equipment | 6,132 | - | 1,173 | 13 | 7,292 |
| Furniture and office equipment | 6,820 | - | 548 | 1,463 | 5,905 |
| Other machinery and equipment | 6,205 | - | 145 | 91 | 6,259 |
| SPECIALISED MILITARY ASSETS | 872 | - | - | - | 872 |
| Specialised military assets | 872 | - | - | - | 872 |
| BIOLOGICAL ASSETS | 82,990 | - | 8,509 | 5,801 | 85,698 |
| Biological assets | 82,990 | - | 8,509 | 5,801 | 85,698 |
| TOTAL MOVABLE TANGIBLE CAPITAL ASSETS | 108,847 | - | 10,375 | 7,368 | 111,854 |

39.1 Additions

ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2014

| | Cash | Non-Cash | (Capital Work in Progress current costs and finance lease payments) | Received current, not paid (Paid current year, received prior year) | Total |
|--|---------------|--------------|---|---|---------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| HERITAGE ASSETS | | | | | |
| Heritage assets | | | | | |
| MACHINERY AND EQUIPMENT | 1,866 | 1,353 | (1,353) | - | 1,866 |
| Transport assets | - | - | - | - | - |
| Computer equipment | 1,173 | - | - | - | 1,173 |
| Furniture and office equipment | 548 | - | - | - | 548 |
| Other machinery and equipment | 145 | 1,353 | (1,353) | - | 145 |
| SPECIALISED MILITARY ASSETS | | | | | |
| Specialised military assets | | | | | |
| BIOLOGICAL ASSETS | 8,509 | - | - | - | 8,509 |
| Biological assets | 8,509 | - | - | - | 8,509 |
| TOTAL MOVABLE TANGIBLE CAPITAL ASSETS | 10,375 | 1,353 | (1,353) | - | 10,375 |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

The Accounting Officer granted a once-off approval to conduct an asset count instead of stock take to develop a complete reliable movable asset register.

a) Computer equipment: A line by line comparison from 2004 to 2008 using the 2012/13 asset register to determine which assets related to those relevant years to determine which of those computers are still in department as per asset count as approved by accounting officer to resolve the qualification finding on assets for prior year on assets for prior year.

b) Transport: During the asset count, transport assets to the value of R571 000 were identified which were procured prior 2009/10 which were not included in the 2011/12 asset register.

c) Furniture: During the Asset verification process the following were identified and has since been rectified: Over statements of values amounting to R2.3million. Assets already disposed off in prior years were still in the asset register. Existing assets were not included in the asset register. Asset descriptions were since rectified. 2011/12 asset register, transport assets totalling R5.6m were misclassified under other machinery and equipment.

d) Other machinery and equipment: Part of the 2011/12 asset register, transport assets totalling R5.6m were misclassified under other machinery and equipment in the 2011/12 asset register, there was 8 tractors that have since been transferred to the Government garage, this amounts to R1.9 million.

39.2 Disposals

DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2014

| | Sold for cash R'000 | Transfer out or destroyed or scrapped R'000 | Total disposals R'000 | Cash Received Actual R'000 |
|--|---------------------------|--|-----------------------------|-------------------------------------|
| HERITAGE ASSETS | - | - | - | - |
| Heritage assets | - | - | - | - |
| MACHINERY AND EQUIPMENT | 1,567 | - | 1,567 | - |
| Transport assets | - | - | - | - |
| Computer equipment | 13 | - | 13 | - |
| Furniture and office equipment | 1,463 | - | 1,463 | - |
| Other machinery and equipment | 91 | - | 91 | - |
| SPECIALISED MILITARY ASSETS | - | - | - | - |
| Specialised military assets | - | - | - | - |
| BIOLOGICAL ASSETS | 5,801 | - | 5,801 | 11,012 |
| Biological assets | 5,801 | - | 5,801 | 11,012 |
| TOTAL MOVABLE TANGIBLE CAPITAL ASSETS | 7,368 | - | 7,368 | 11,012 |

Sale of Capital Assets at the Annual Game Auction amounted to R 11,012,000.00.

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

39.3 Movement for 2012/13

| | Opening balance | Curr Year Adjustments to prior year balances | Additions | Disposals | Closing Balance |
|--|--------------------|---|---------------|---------------|--------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| HERITAGE ASSETS | - | - | - | - | - |
| Heritage assets | - | - | - | - | - |
| MACHINERY AND EQUIPMENT | 43,559 | (20,501) | 3,201 | 1,274 | 24,985 |
| Transport assets | 5,150 | 580 | 125 | 27 | 5,828 |
| Computer equipment | 12,144 | (5,927) | 681 | 766 | 6,132 |
| Furniture and office equipment | 11,576 | (5,770) | 1,106 | 92 | 6,820 |
| Other machinery and equipment | 14,689 | (9,384) | 1,289 | 389 | 6,205 |
| SPECIALISED MILITARY ASSETS | 872 | - | - | - | 872 |
| Specialised military assets | 872 | - | - | - | 872 |
| BIOLOGICAL ASSETS | 53,828 | 18,475 | 24,654 | 13,967 | 82,990 |
| Biological assets | 53,828 | 18,475 | 24,654 | 13,967 | 82,990 |
| TOTAL MOVABLE TANGIBLE CAPITAL ASSETS | 98,259 | (2,026) | 27,855 | 15,241 | 108,847 |

The Accounting Officer granted a once off approval to conduct an asset count instead of stock take to develop a complete reliable movable asset register for the department with the aim to resolve the prior years findings related to movable assets. The main contributing factors are provided below:

a) Computer equipment:

A line by line comparison from 2004 to 2008 using the 2012/13 asset register to determine which assets related to those relevant years to determine which of those computers are still in the department as per asset count as approved by accounting officer to resolve the qualification finding on assets for prior year

b) Transport:

During the asset count, transport assets to the value of R571 000 were identified which were procured prior 2009/10 which were not included in the 2011/12 asset register

c) Furniture:

During the Asset verification process the following were identified and has since been rectified:

- Over statements of values amounting to R2.3million
- Assets already disposed off in prior years were still in the asset register Existing assets were not included in the asset register
- Asset descriptions were since rectified

d) Other machinery and equipment:

Part of the 2011/12 asset register, transport assets totalling R5.6m were misclassified under other machinery and equipment in the 2011/12 asset register, there was 8 tractors that have since been transferred to the Government garage, this amounts to R1.9 million

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

39.4 Minor assets

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

| | Specialised military assets | Intangible assets | Heritage assets | Machinery and equipment | Biological assets | Total |
|---|--------------------------------|----------------------|--------------------|----------------------------|----------------------|---------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Opening balance | 405 | 18 | 26 | 24,129 | 32,851 | 57,429 |
| Curr Year Adjustments to Prior Year balances | (189) | (3) | (26) | 1,194 | - | 976 |
| Additions | - | - | - | 889 | 7,454 | 8,343 |
| Disposals | - | - | - | 398 | 3,248 | 3,646 |
| TOTAL MINOR ASSETS | 216 | 15 | - | 25,814 | 37,057 | 63,102 |

| | Specialised military assets | Intangible assets | Heritage assets | Machinery and equipment | Biological assets | Total |
|---|--------------------------------|----------------------|--------------------|----------------------------|----------------------|---------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Number of R1 minor assets | - | - | - | - | - | - |
| Number of minor assets at cost | - | - | - | 27,810 | 25,468 | 53,278 |
| TOTAL NUMBER OF MINOR ASSETS | - | - | - | 27,810 | 25,468 | 53,278 |

MOVEMENT IN MINOR ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED AS AT 31 MARCH 2013

| | Specialised military assets | Intangible assets | Heritage assets | Machinery and equipment | Biological assets | Total |
|---|--------------------------------|----------------------|--------------------|----------------------------|----------------------|---------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Opening balance | 405 | 32 | 61 | 29,401 | 31,145 | 61,044 |
| Curr Year Adjustments to Prior Year balances | - | (14) | (35) | (5,140) | 189 | (5,000) |
| Additions | - | - | - | 1,505 | 6,217 | 7,722 |
| Disposals | - | - | - | 1,637 | 4,700 | 6,337 |
| TOTAL MINOR ASSETS | 405 | 18 | 26 | 24,129 | 32,851 | 57,429 |

| | Specialised military assets | Intangible assets | Heritage assets | Machinery and equipment | Biological assets | Total |
|---|--------------------------------|----------------------|--------------------|----------------------------|----------------------|---------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Number of R1 minor assets | - | - | - | - | - | - |
| Number of minor assets at cost | 117 | 8 | 12 | 25,702 | 23,075 | 48,914 |
| TOTAL NUMBER OF MINOR ASSETS | 117 | 8 | 12 | 25,702 | 23,075 | 48,914 |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3

NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

39.5 Movable assets written off

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

| | Specialised military assets | Intangible assets | Heritage assets | Machinery and equipment | Biological assets | Total |
|---|--------------------------------|----------------------|--------------------|----------------------------|----------------------|----------|
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Assets written off | - | - | - | - | - | - |
| TOTAL MOVABLE ASSETS WRITTEN OFF | - | - | - | - | - | - |

MOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2013

| | Specialised military assets | Intangible assets | Heritage assets | Machinery and equipment | Biological assets | Total |
|---|--------------------------------|----------------------|--------------------|----------------------------|----------------------|----------|
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 |
| Assets written off | - | - | - | - | - | - |
| TOTAL MOVABLE ASSETS WRITTEN OFF | - | - | - | - | - | - |

40. INTANGIBLE CAPITAL ASSETS

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

| | Opening balance | Curr Year Adjustments to prior year balances | Additions | Disposals | Closing Balance |
|--|--------------------|---|-----------|-----------|--------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| SOFTWARE | 45 | - | - | - | 45 |
| MASTHEADS AND PUBLISHING TITLES | - | - | - | - | - |
| PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS | - | - | - | - | - |
| RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS | - | - | - | - | - |
| SERVICES AND OPERATING RIGHTS | - | - | - | - | - |
| TOTAL INTANGIBLE CAPITAL ASSETS | 45 | - | - | - | 45 |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

40.1 Additions

ADDITIONS TO INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2014

| | Cash | Non-cash | (Development work in progress – current costs) | Received current year, not paid (Paid current year, received prior year) | Closing Balance |
|--|----------|----------|---|--|--------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| SOFTWARE | | | | | |
| MASTHEADS AND PUBLISHING TITLES | | | | | |
| PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS | | | | | |
| RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS | | | | | |
| SERVICES AND OPERATING RIGHTS | | | | | |
| TOTAL INTANGIBLE CAPITAL ASSETS | - | - | - | - | - |

40.2 Disposals

DISPOSALS OF INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2014

| | Sold for cash | Transfer out or destroyed or scrapped | Total disposals | Cash Received Actual |
|--|------------------|---|--------------------|----------------------------|
| | R'000 | R'000 | R'000 | R'000 |
| SOFTWARE | | | | |
| MASTHEADS AND PUBLISHING TITLES | | | | |
| PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS | | | | |
| RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS | | | | |
| SERVICES AND OPERATING RIGHTS | | | | |
| TOTAL INTANGIBLE CAPITAL ASSETS | - | - | - | - |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

40.3 Movement for 2012/13

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2013

| | Opening balance | Curr Year Adjustments to prior year balances | Additions | Disposals | Closing Balance |
|--|--------------------|---|-----------|-----------|--------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| SOFTWARE | 45 | - | - | - | 45 |
| MASTHEADS AND PUBLISHING TITLES | - | - | - | - | - |
| PATENTS, LICENCES, COPYRIGHT, BRAND NAMES, TRADEMARKS | - | - | - | - | - |
| RECIPES, FORMULAE, PROTOTYPES, DESIGNS, MODELS | - | - | - | - | - |
| SERVICES AND OPERATING RIGHTS | - | - | - | - | - |
| TOTAL INTANGIBLE CAPITAL ASSETS | 45 | - | - | - | 45 |

41. IMMOVABLE TANGIBLE CAPITAL ASSETS

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

| | Opening balance | Curr Year Adjustments to prior year balances | Additions | Disposals | Closing Balance |
|---|--------------------|---|-----------|-----------|--------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| BUILDINGS AND OTHER FIXED STRUCTURES | - | - | - | - | - |
| Dwellings | - | - | - | - | - |
| Non-residential buildings | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - |
| HERITAGE ASSETS | - | - | - | - | - |
| Heritage assets | - | - | - | - | - |
| LAND AND SUBSOIL ASSETS | - | - | - | - | - |
| Land | - | - | - | - | - |
| Mineral and similar non-regenerative resources | - | - | - | - | - |
| TOTAL INTANGIBLE CAPITAL ASSETS | - | - | - | - | - |

Refer to Annexure 7A for details on Immovable Assets.

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

41.1 Additions

ADDITIONS TO IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2014

| | Cash | Non-cash | (Development work in progress – current costs) | Received current year, not paid (Paid current year, received prior year) | Closing Balance |
|--|-------|----------|---|--|--------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| BUILDINGS AND OTHER FIXED STRUCTURES | - | - | - | - | - |
| Dwellings | - | - | - | - | - |
| Non-residential buildings | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - |
| HERITAGE ASSETS | - | - | - | - | - |
| Heritage assets | - | - | - | - | - |
| LAND AND SUBSOIL ASSETS | - | - | - | - | - |
| Land | - | - | - | - | - |
| Mineral and similar non-regenerative resources | - | - | - | - | - |
| TOTAL INTANGIBLE CAPITAL ASSETS | - | - | - | - | - |

41.2 Disposals

DISPOSALS OF IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2014

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

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

41.3 Movement for 2012/13

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2013

| | Opening balance | Curr Year Adjustments to prior year balances | Additions | Disposals | Closing Balance |
|--|--------------------|---|-----------|-----------|--------------------|
| | R'000 | R'000 | R'000 | R'000 | R'000 |
| BUILDINGS AND OTHER FIXED STRUCTURES | - | - | - | - | - |
| Dwellings | - | - | - | - | - |
| Non-residential buildings | - | - | - | - | - |
| Other fixed structures | - | - | - | - | - |
| HERITAGE ASSETS | - | - | - | - | - |
| Heritage assets | - | - | - | - | - |
| LAND AND SUBSOIL ASSETS | - | - | - | - | - |
| Land | - | - | - | - | - |
| Mineral and similar non-regenerative resources | - | - | - | - | - |
| TOTAL INTANGIBLE CAPITAL ASSETS | - | - | - | - | - |

41.4 Immovable assets valued at R1

IMMOVABLE ASSETS VALUED AT R1 IN THE ASSET REGISTER AS AT 31 MARCH 2014

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

IMMOVABLE ASSETS VALUED AT R1 IN THE ASSET REGISTER AS AT 31 MARCH 2013

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

41.5 Immovable assets written off

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

| | Buildings and other fixed structures | Heritage assets | Land and subsoil assets | Total |
|---|--|--------------------|-------------------------------|-------|
| | R'000 | R'000 | R'000 | R'000 |
| Assets written off | | | | |
| TOTAL IMMOVABLE ASSETS WRITTEN OFF | - | - | - | - |

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NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

IMMOVABLE ASSETS WRITTEN OFF FOR THE YEAR ENDED AS AT 31 MARCH 2013

| | Buildings and other fixed structures | Heritage assets | Land and subsoil assets | Total |
|---|--|--------------------|-------------------------------|-------|
| | R'000 | R'000 | R'000 | R'000 |
| Assets written off | | | | |
| TOTAL IMMOVABLE ASSETS WRITTEN OFF | - | - | - | - |

41.6 S42 Immovable assets

| | Number of assets |
|--|---------------------|
| | R'000 |
| BUILDINGS AND OTHER FIXED STRUCTURES | - |
| Dwellings | - |
| Non-residential buildings | - |
| Other fixed structures | - |
| HERITAGE ASSETS | - |
| Heritage assets | - |
| LAND AND SUBSOIL ASSETS | - |
| Land | - |
| Mineral and similar non-regenerative resources | - |
| TOTAL | - |

42. AGENT-PRINCIPAL ARRANGEMENTS

42.1 Department acting as the principal

2012/13

R'000

Include a list of the entities acting as agents for the department and the amounts paid to these agents for their agency duties

Total

-

42.2 Department acting as the agent

42.2.1 Department acting as the agent

2012/13

R'000

Include a list of the entities for which the department acts as an agent and the amounts received for these agency duties

Total

-

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

42.2.2 Reconciliation of agency funds and disbursements – 2013/14

| Name of principal entity | Buildings and other fixed structures R'000 | Heritage assets R'000 | Land and subsoil assets R'000 | Explanation of variance |
|--------------------------|---|---------------------------------|--|----------------------------|
| TOTAL | - | - | - | |

43. CHANGES IN ACCOUNTING ESTIMATES

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

| | Value derived using the original estimate R'000 | Value derived using amended estimate R'000 | R-value impact of change in estimate R'000 |
|--|--|---|---|
| <i>Accounting estimate change 1: Provide a description of the change in estimate</i> Line item 1 affected by the change Line item 2 affected by the change Line item 3 affected by the change Line item 4 affected by the change Line item 5 affected by the change | | | |

| | Value derived using the original estimate R'000 | Value derived using amended estimate R'000 | R-value impact of change in estimate R'000 |
|--|--|---|---|
| <i>Accounting estimate change 1: Provide a description of the change in estimate</i> Line item 1 affected by the change Line item 2 affected by the change Line item 3 affected by the change Line item 4 affected by the change Line item 5 affected by the change | | | |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

| | Value derived using the original estimate R'000 | Value derived using amended estimate R'000 | R-value impact of change in estimate R'000 |
|--|--|---|---|
| <i>Accounting estimate change 1: Provide a description of the change in estimate</i> | | | |
| Line item 1 affected by the change | | | |
| Line item 2 affected by the change | | | |
| Line item 3 affected by the change | | | |
| Line item 4 affected by the change | | | |
| Line item 5 affected by the change | | | |

44. PRIOR PERIOD ERRORS

44.1 Correction of prior period error for secondary information

| | Note | 2013/14 R'000 | 2012/13 R'000 |
|---|------|------------------|------------------|
| The comparative amounts in Note 31 were restated as follows: | | | |
| Line item 1 affected by the change Irregular expenditure – Ramabodu | | | 568 |
| Line item 1 affected by the change Irregular expenditure – Elatiphase | | | 1 |
| Line item 1 affected by the change Irregular expenditure – Sedtrade | | | 300 |
| Net effect on the note | | | 869 |
| The comparative amounts in Note 39 were restated as follows: | | | |
| Movement in Minor Assets – Total of Additions overstated | | | 7,722 |
| Non residential building Note 41 | | | (6,000) |
| Other fixed structures (6000) Note 41 and Heritage Assets (6000) | | | 12,000 |
| Net effect on the note | | | 13,722 |

The irregular expenditure for Ramabodu was overstated with an amount of R 863,522.32.
The irregular expenditure for Elatiphase was overstated with an amount of R 1,095.00.
The irregular expenditure for Sedtrade was overstated with an amount of R 300,000.00.
Movement in Minor Assets 12/13 - Total of Additions overstated with an amount of R 2,663 000.

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

45. TRANSFER OF FUNCTIONS

None

45.1 Statement of Financial Position

| | Notes | Bal per dept 2012/13 AFS before transfer | Functions per dept (transferred) / received | Functions per dept (transferred) / received | Functions per dept (transferred) / received | 2013/14 Bal after transfer |
|---|-------|--|--|--|--|----------------------------------|
| | | 2013/14 R'000 | 2013/14 R'000 | 2013/14 R'000 | 2013/14 R'000 | 2013/14 R'000 |
| ASSETS | | | | | | |
| Current Assets | | | | | | |
| Unauthorised expenditure | | | | | | |
| Fruitless and wasteful expenditure | | | | | | |
| Cash and cash equivalents | | | | | | |
| Other financial assets | | | | | | |
| Prepayments and advances | | | | | | |
| Receivables | | | | | | |
| Loans | | | | | | |
| Aid assistance receivable | | | | | | |
| Non-Current Assets | | | | | | |
| Investments | | | | | | |
| Loan | | | | | | |
| Other financial assets | | | | | | |
| TOTAL ASSETS | | - | - | - | - | - |
| LIABILITIES | | | | | | |
| Current Liabilities | | | | | | |
| Voted funds to be surrendered to the Revenue Fund | | | | | | |
| Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund | | | | | | |
| Direct Exchequer receipts to be surrendered to the Revenue Fund | | | | | | |
| Bank Overdraft | | | | | | |
| Aid assistance repayable | | | | | | |
| Aid assistance unutilised | | | | | | |
| Non-Current Liabilities | | | | | | |
| Payables | | | | | | |
| TOTAL ASSETS | | - | - | - | - | - |
| TOTAL ASSETS | | - | - | - | - | - |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

45.2 Notes

| Notes | Bal per dept 2012/13 AFS before transfer | Functions per dept (transferred) / received | Functions per dept (transferred) / received | Functions per dept (transferred) / received | 2013/14 Bal after transfer |
|---|--|--|--|--|----------------------------------|
| | 2013/14 R'000 | 2013/14 R'000 | 2013/14 R'000 | 2013/14 R'000 | 2013/13 R'000 |
| Contingent liabilities | | | | | |
| Contingent assets | | | | | |
| Commitments | | | | | |
| Accruals | | | | | |
| Employee benefits | | | | | |
| Lease commitments – Operating lease | | | | | |
| Lease commitments – Finance lease | | | | | |
| Lease commitments – Operating lease revenue | | | | | |
| Receivables for departmental revenue | | | | | |
| Irregular expenditure | | | | | |
| Fruitless and wasteful expenditure | | | | | |
| Impairment | | | | | |
| Provisions | | | | | |
| Movable tangible capital assets | | | | | |
| Immovable tangible capital assets | | | | | |
| Intangible capital assets | | | | | |

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

Provide a reference to the proclamation or declaration giving effect to the transfer or receipt of functions

Indicate whether there was an agreement drawn up, and provide a description of roles, responsibilities and accountability arrangements.

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

46. STATEMENT OF CONDITIONAL GRANTS RECEIVED

| NAME OF DEPARTMENT | GRANT ALLOCATION | | | | | SPENT | | | | 2012/13 | |
|---|---|---------------|---------------------|----------------------|--------------------|--|----------------------------------|--------------------------------|--|----------------------------------|----------------------------------|
| | Division of Revenue Act/ Provincial Grants | Roll Overs | DORA Adjustments | Other Adjustments | Total Available | Amount received by department | Amount spent by department | Under / (Over- spending) | % of available funds spent by department | Division of Revenue Act | Amount spent by department |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| EPWP | 500 | - | - | - | 550 | 550 | 497 | 53 | 90% | 1,000 | 738 |
| Infrastructure Enhancement Allocation | 64,570 | - | - | (28,531) | 36,039 | 36,039 | 32,344 | 3,695 | 90% | 35,050 | 32,691 |
| Revenue Enhancement Allocation | 3,258 | | | (200) | 3,058 | 3,058 | 3,058 | - | 100% | 14,925 | 10,174 |
| CATHSETA | 1,205 | | | | 1,205 | 1,205 | 981 | 224 | 81% | - | - |
| | 69,583 | - | - | (28,731) | 40,852 | 40,852 | 36,880 | 3,972 | | 50,975 | 43,603 |

47. STATEMENT OF UNCONDITIONAL GRANTS RECEIVED

| NAME OF DEPARTMENT | GRANT ALLOCATION | | | | | | SPENT | | | 2012/13 | |
|--------------------|--|------------|------------------|-------------------|-----------------|-------------------------------|----------------------------|--------------------------|--|-------------------------|----------------------------|
| | Division of Revenue Act/ Provincial Grants | Roll Overs | DORA Adjustments | Other Adjustments | Total Available | Amount received by department | Amount spent by department | Under / (Over- spending) | % of available funds spent by department | Division of Revenue Act | Amount spent by department |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | | R'000 | R'000 |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

48. STATEMENT OF CONDITIONAL GRANTS PAID TO THE PROVINCES

| NAME OF PROVINCE/GRANT | GRANT ALLOCATION | | | | TRANSFER | | | SPENT | | 2012/13 | |
|------------------------|---|------------|------------------|-------------------|-----------------|-------------------------------|----------------------------|-------------------------|--|-------------------------|----------------------------|
| | Division of Revenue Act/ Provincial Grants | Roll Overs | DORA Adjustments | Other Adjustments | Total Available | Amount received by department | Amount spent by department | Under / (Over-spending) | % of available funds spent by department | Division of Revenue Act | Amount spent by department |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 | R'000 |

National Departments are reminded of the DORA requirements to indicate any re-allocations by the National Treasury or the transferring department, certify that all transfers in terms of this Act were deposited into the primary bank account of a province or, where appropriate, into the CPD account of a province as well as indicate the funds utilised for the administration of the receiving officer.

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

49. STATEMENT OF UNCONDITIONAL GRANTS PAID TO THE PROVINCES

| NAME OF PROVINCE/GRANT | GRANT ALLOCATION | | | | TRANSFER | | | SPENT | | 2012/13 |
|------------------------|---|---------------|---------------------|----------------------|--------------------|--|----------------------------------|--------------------------------|--|----------------------------------|
| | Division of Revenue Act/ Provincial Grants | Roll Overs | DORA Adjustments | Other Adjustments | Total Available | Amount received by department | Amount spent by department | Under / (Over- spending) | % of available funds spent by department | Amount spent by department |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % | R'000 |

DEPARTMENT OF ECONOMIC DEVELOPMENT, TOURISM AND ENVIRONMENTAL AFFAIRS: VOTE 3
 NOTES TO THE ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

50. STATEMENT OF CONDITIONAL GRANTS PAID TO MUNICIPALITIES

| NAME OF MUNICIPALITY | TRANSFER | | | | TRANSFER | | Re-allocations by National Treasury or National Department |
|----------------------|----------------------------------|---------------|-------------|--------------------|--------------------|-------------------|--|
| | Division of Revenue Act | Roll Overs | Adjustments | Total Available | Actual Transfer | Funds Withheld | |
| | R'000 | R'000 | R'000 | R'000 | R'000 | R'000 | % |

National Departments are reminded of the DORA requirements to indicate any re-allocations by the National Treasury or the transferring department, certify that all transfers in terms of this Act were deposited into the primary bank account of a province or, where appropriate, into the CPD account of a province as well as indicate the funds utilised for the administration of the receiving officer.