

SUBSEQUENT RECOGNITION

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

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

4.8.2 IMMOVABLE ASSETS

INITIAL RECOGNITION

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

SUBSEQUENT RECOGNITION

Work-in-progress of a capital nature is recorded in the statement of financial performance as "expenditure for capital asset". On completion, the total cost of the project is included in the asset register of the department that legally owns the asset or the provincial/national department of public works.

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

5. LIABILITIES

5.1 VOTED FUNDS TO BE SURRENDERED TO THE REVENUE FUND

Unexpended appropriated funds are surrendered to the PRF. Amounts owing to the PRF at the end of the Financial year are recognised in the Statement of Financial Position.

5.2 DEPARTMENTAL REVENUE TO BE SURRENDERED TO THE PRF

Amounts owing to the PRF at the end of the Financial year are recognised in the Statement of Financial Position at cost.

5.3 PAYABLES

Recognised payables mainly comprise of amounts owing to other governmental entities. These payables are carried at cost in the Statement of Financial Position.

5.4 COMMITMENTS

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

5.5 ACCRUALS

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

5.6 EMPLOYEE BENEFITS

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

5.7 LEASE COMMITMENTS

FINANCE LEASE

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

Operating lease

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

6. RECEIVABLES FOR DEPARTMENTAL REVENUE

Receivables for departmental revenue are disclosed in the disclosure notes to the annual financial statements.

7. NET ASSETS

7.1 CAPITALISATION RESERVE

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

7.2 RECOVERABLE REVENUE

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

transferred to the Provincial Revenue Fund when recovered or are transferred to the statement of financial performance when written-off.

8. RELATED PARTY TRANSACTIONS

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

9. KEY MANAGEMENT PERSONNEL

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

NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

1. Annual Appropriation

1.1 Annual Appropriation

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

	Final Appropriation	Actual Funds Received	Funds not requested/ not received	Appropriation received 2008/09
	R'000	R'000	R'000	R'000
Administration	41,779	41,778	1	33,423
Cultural Affairs	58,747	58,747	-	56,359
Library and Archives services	115,816	115,857	(41)	105,199
Sport and Recreation	85,754	85,714	40	307,222
Total	302,096	302,096	-	502,203

1.2 Conditional grants**

	R'000	R'000	Note	2009/10	2008/09
Total grants received				79,310	58,880

Provincial grants included in Total Grants received

** It should be noted that the Conditional grants are included in the amounts per the Total Appropriation in Note 1.1.

Increase due to additional grant from the National Department of Sport and Recreation and the National Department of Arts and Culture.

2. Departmental revenue

Description

Sales of goods and services other than capital assets	2.1	213	230
Fines, penalties and forfeits	2.2	779	1,358
Financial transactions in assets and liabilities	2.3	51	170
Total revenue collected		1,043	1,758
Less: Own revenue included in appropriation	12	561	545
Departmental revenue collected		482	1,213

	R'000	R'000	Note	2009/10	2008/09
2.1 Sales of goods and services other than capital assets					
Sales of goods and services produced by the department				212	230
Sales by market establishment				47	54
Other sales				165	176
Sales of scrap, waste and other used current goods				1	-
Total				213	230
2.2 Fines, penalties and forfeits					
Penalties	779	1,358			
Total				779	1,358
Backlog revenue collected from Municipalities for fines on lost books.					
2.3 Financial transactions in assets and liabilities					
Receivables	10		2		
Other Receipts including Recoverable Revenue				41	168
Total				51	170
3. Compensation of employees					
3.1 Salaries and Wages					
Basic salary				76,750	64,533
Performance award				1,767	1,581
Service Based				410	200
Compensative/circumstantial				3,188	9,377
Periodic payments				29	86
Other non-pensionable allowances				13,840	11,527
Total				95,984	87,304

Increase contributed to Improvement of Conditional Services, salary adjustment for level 4 to 5.

	R'000	R'000	Note	2009/10	2008/09
3.2 Social contributions					
Employer contributions					
Pension				9,022	7,587
Medical				6,266	5,197
Bargaining council				26	18
Total				15,314	12,802
Total compensation of employees				111,298	100,106
Average number of employees				568	564

Note: The average number of employees represents all the permanent and contract employees of the department.

4. Goods and services

Administrative fees		154		30
Advertising		5,255		4,802
Assets less than R5,000	4.1	1,142		1,713
Bursaries (employees)		95		240
Catering		6,015		6,365
Communication		4,196		3,642
Computer services	4.2	4,439		4,741
Consultants, contractors and agency/outsourced services	4.3	15,263		38,496
Entertainment		45		50
Audit cost – external	4.4	2,292		1,781
Inventory	4.5	44,471		40,020
Operating leases		920		1,246
Owned and leasehold property expenditure	4.6	1,498		1,339
Transport provided as part of the departmental activities		5,550		5,238
Travel and subsistence	4.7	13,069		10,558
Venues and facilities		2,631		2,699
Training and staff development		1,004		1,053
Other operating expenditure	4.8	10,277		2,875
Total		118,316		126,888

	R'000	R'000	Note	2009/10	2008/09
4.1 Assets less than R5,000					
Tangible assets					
Machinery and equipment				796	971
Intangible assets				346	742
Total				<u>1,142</u>	<u>1,713</u>
4.2 Computer services					
SITA computer services				4,273	4,722
External computer service providers				166	19
Total				<u>4,439</u>	<u>4,741</u>
4.3 Consultants, contractors and agency/outsourced services					
Business and advisory services				772	847
Legal costs				326	279
Contractors				13,767	36,917
Agency and support/outsourced services				398	453
Total				<u>15,263</u>	<u>38,496</u>
Contractors : The main reason for the decrease in expenditure was funding for the 1 st phase of the Phillippi Stadium in the amount of R20M.					
4.4 Audit cost – External					
Regularity audits				2,292	1,781
Total				<u>2,292</u>	<u>1,781</u>

	R'000	R'000	Note	2009/10	2008/09
4.5 Inventory					
Learning and teaching support material				37,956	31,606
Food and food supplies				95	54
Fuel, oil and gas				3	8
Other consumable materials				3,253	1,710
Maintenance material				43	156
Stationery and printing				3,047	6,463
Medical supplies				74	23
Total				44,471	40,020
4.6 Owned and leasehold property expenditure					
Municipal services				652	481
Other				846	858
Total				1,498	1,339
4.7 Travel and subsistence					
Local				12,598	10,075
Foreign				471	483
Total				13,069	10,558
<p>The increase in expenditure resulted in an increase in substance and travel for the 2010 unit, together with the increase in fuel tariffs and daily rates set by the Department of Transport , added to this the increase in accommodation and air tickets resulted in increase expenditure.</p>					
4.8 Other operating expenditure					
Professional bodies, membership and subscription fees				74	145
Resettlement costs				104	55
Other				10,099	2,675
Total				10,277	2,875

[Courier and delivery services R214m, Drivers, licences and permits R2m, Honoraria voluntary workers R7,090m, Printing and Publications R2,784m and Fright Services R9m.]

	R'000	R'000	Note	2009/10	2008/09
5. Financial transactions in assets and liabilities					
Material losses through criminal conduct				22	10
Theft			5.3	22	10
Other material losses written off			5.1	84	15
Debts written off			5.2	80	30
Total				186	55

5.1 Other material losses written off

Nature of losses

Accident damage GVX385G – Mr L Thomas	3	-
Accident damage Cabs Hire – Mr R Coetzee	1	1
Fruitless & wasteful expenditure – J De Allende & W Jacobs	80	-
Damage to vehicle – GVT943G	-	1
Damage to vehicle – GWV879G	-	8
Damage to laptop – CJ Pietersen	-	6
Total	84	15

MEC Jacobs and J De Allende trip to Ghana initial accommodation could not be utilised due to Ghana consulate moving meeting to another venue in another city.

5.2 Debts written off

Departmental debt – salaries			80	30
Total	80	30		

5.3 Theft written off

Detail of theft

Laptop stolen – J De Allende	10	-
Hijacked vehicle – GVX251G – Mr Jones	12	-
Laptop stolen – Communication & Marketing	-	10
Total	22	10

	Note	2009/10 R'000	2008/09 R'000
5.4 Recoverable revenue written off			
Nature of losses			
A Beziek – Irrecoverable from late estate		-	2
Total		<u>-</u>	<u>2</u>

6. Transfers and subsidies

Provinces and municipalities	Annex 1B	35,452	242,853
Departmental agencies and accounts	Annex 1C	2,263	2,100
Non-profit institutions	Annex 1D	27,021	23,423
Households	Annex 1E	1,511	254
Total		66,247	268,630

Amount of R242,853 in previous financial year included the R212M transferred to the City of Cape Town for the Green Point Stadium.

7. Expenditure for capital assets

Tangible assets		5,663	4,291
Machinery and equipment	7.1	5,663	4,291
Software and other intangible assets		20	-
Computer software	7.1	20	-
Total		5,683	4,291

7.1 Analysis of funds utilised to acquire capital assets – 2009/10

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets	5,663	-	5,663
Software and other intangible assets	20	-	20
Total	5,683	-	5,683

7.2 Analysis of funds utilised to acquire capital assets – 2008/09

	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible assets			
Machinery and equipment	4,291	-	4,291
Total	<u>4,291</u>	<u>-</u>	<u>4,291</u>

Note 2009/10 R'000 2008/09 R'000

8. Cash and cash equivalents

Cash with commercial banks (Local)	66	4,768
Total	<u>66</u>	<u>4,768</u>

9. Prepayments and advances

Travel and subsistence	30	106
Total	<u>30</u>	<u>106</u>

10. Receivables

	2009/10			Total R'000	2008/09 Total R'000
Note	Less than one year R'000	One to three years R'000	Older than three years R'000		
10.1 Claims recoverable	41	-	-	41	30
Annex 3 Recoverable expenditure	214	38	-	252	84
10.2 Staff debt	111	83	26	220	345
10.3 Total	<u>366</u>	<u>121</u>	<u>26</u>	<u>513</u>	<u>459</u>

Note 2009/10 R'000 2008/09 R'000

10.1 Claims recoverable

National departments	-	18
Provincial departments	41	12
Total	<u>41</u>	<u>30</u>

	Note	2009/10 R'000	2008/09 R'000
10.2 Recoverable expenditure (disallowance accounts)			
SAL:ACB RECALLS: CA		-	1
SAL:REVERSAL CONTROL: CA		56	27
DAMAGE VEHICLES: CA		177	56
DISALLOWANCE MISCELLANEOUS		11	-
PENSION RECOVERABLE ACC		6	-
SAL:PENSION FUND		2	-
Total		252	84
10.3 Staff debt			
Other – Departmental debt		102	212
- in service debt		23	37
- provincial debtors		95	96
Total		220	345
11. Voted funds to be surrendered to the Revenue Fund			
Opening balance		2,703	2,071
Transfer from statement of financial performance		366	2,233
Paid during the year		(2,703)	(1,601)
Closing balance		366	2,703
12. Departmental revenue to be surrendered to the Revenue Fund			
Opening balance		11	33
Transfer from statement of financial performance		482	1,213
Own revenue included in appropriation		561	545
Paid during the year		(1,017)	(1,780)
Closing balance		37	11

	Note	2009/10 R'000	2008/09 R'000
13. Bank Overdraft			
Consolidated Paymaster General Account		150	2,554
Total		<u>150</u>	<u>2,554</u>
14. Payables – current			
Amounts owing to other entities	Annex 5	2	-
Clearing accounts	14.1	39	62
Total	41	<u>62</u>	<u>62</u>
14.1 Clearing accounts			
SAL:INCOME TAX:CL		18	63
SAL:MEDICAL AID:CL		-	(1)
SAL:ACB RECALLS		6	-
SAL:TAX DEBT		3	-
SAL:FINANCE OTHER INSTITUTION:CL		12	-
Total		<u>39</u>	<u>62</u>
15. Net cash flow available from operating activities			
Net surplus/(deficit) as per Statement of Financial Performance		848	3,446
Add back non cash/cash movements not deemed operating activities		2,525	1,709
(Increase)/decrease in receivables – current		(54)	322
(Increase)/decrease in prepayments and advances		76	(50)
Increase/(decrease) in payables – current		(21)	(18)
Expenditure on capital assets		5,683	4291
Surrenders to Revenue Fund		(3,720)	(3,381)
Own revenue included in appropriation		561	545
Net cash flow generated by operating activities		<u>3,373</u>	<u>5,155</u>

	<i>Note</i>	2009/10 R'000	2008/09 R'000
16. Reconciliation of cash and cash equivalents for cash flow purposes			
Consolidated Paymaster General account		(150)	(2,554)
Cash with commercial banks (Local)		66	4,768
Total		(84)	2,214

DISCLOSURE NOTES TO THE ANNUAL FINANCIAL STATEMENTS for the year ended 31 March 2010

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

	Note	2009/10 R'000	2008/09 R'000
17. Contingent liabilities and contingent assets			
17.1 Contingent liabilities			
Liable to	Nature		
Housing loan guarantees	Employees	Annex 2A 54	105
Claims against the department		Annex 2B -	180
Total		54	285

18. Commitments

Current expenditure		
Approved and contracted	1,669	2,356
Approved but not yet contracted	272	354
Total Commitments	1,941	2,710

Adjustment to previous year (2008/09) current expenditure - Approved but not yet contracted.
Amount was omitted due to oversight.

19. Accruals

Listed by economic classification

	30 Days	30+ Days	Total	Total
Goods and services	4,377	793	5,170	3,833
Total	4,377	793	5,170	3,833

Listed by programme level

Administration	1,328	653
Cultural Services	235	211
Library and Information Services	-	945
Sport and Recreation	3,607	2,024
Total	5,170	3,833

	Note	2009/10 R'000	2008/09 R'000
Confirmed balances with other departments	Annex 4	-	702
Confirmed balances with other entities	Annex 4	2	-
Total		2	702

20. Employee benefits

Leave entitlement	3,690	2,991
Negative leave entitlement	(219)	-
Service bonus (Thirteenth cheque)	3,194	2,690
Performance awards	1,477	1,539
Capped leave commitments	4,981	4,607
Total	13,122	11,827

21. Lease commitments

21.1 Operating leases expenditure

	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
2009/10				
Not later than 1 year	-	-	788	788
Later than 1 year and not later than 5 years	-	-	338	338
Total lease commitments	-	-	1,126	1,126

	Land R'000	Buildings and other fixed structures R'000	Machinery and equipment R'000	Total R'000
2008/09				
Not later than 1 year	-	-	373	373
Later than 1 year and not later than 5 years	-	-	386	386
Total lease commitments	-	-	759	759

22. Receivables for departmental revenue

	Note	2009/10 R'000	2008/09 R'000
Sales of goods and services other than capital assets		213	230
Fines, penalties and forfeits		779	1,358
Financial transactions in assets and liabilities		51	170
Total		1,043	1,758

23. Irregular expenditure

23.1 Reconciliation of irregular expenditure

Opening balance	4	-
Add: Irregular expenditure – relating to current year	1,079	201
Less: Amounts condoned	(1,083)	(197)
Irregular expenditure awaiting condonation	-	4

23.2 Details of irregular expenditure – current year

Incident	Disciplinary steps taken/criminal proceedings	2009/10 R'000
Non compliance of procurement procedures	All cases as approved by Accounting Officer has been forwarded to the HR component for disciplinary actions	1,079
Total		1,079

23.3 Details of irregular expenditure condoned

Incident	Disciplinary steps taken/criminal proceedings	2009/10 R'000
Non compliance of procurement procedures	All cases as approved by Accounting Officer has been forwarded to the HR component for disciplinary actions	1,083
Total		1,083

24. Related party transaction

The Department transfers funds to three public entities namely, Western Cape Cultural Commission, Western Cape Language Committee and Heritage Western Cape. See Annexure 1C for more detail.

During the year the department received services from the following related parties that are related to the department as indicated:-

The Department used IT related infrastructure provided by the Department of the Premier free of charge.

25. Key management personnel

	No. of Individuals	2009/10 R'000	2008/09 R'000
Political office bearers	2	2,125	1,332
Officials:			
Level 15 to 16	2	1,083	1,445
Level 14 (incl. CFO if at a lower level)	3	2,248	1,845
Total		<u>5,456</u>	<u>4,622</u>

26. Events after reporting date

Note : The implications and effect of the corporatisation of the support function w.e.f. 1 April 2010 as approved by Cabinet amounts to R5.934 m and can be explained as follows:

	2010/11 R'000
Director: HR – Budget 2010/11	
Personnel cost	807
Operational cost	62
Less: April 2010 expenditure	(64)
Sub-total	805
Human Resource Management – Budget 2010/11	
Personnel cost	4,238
Operational	409
Less: April 2010 expenditure	(355)
Sub-total	4,292
Enterprise Risk Management – Budget 2010/11	
Personnel cost	831
Operational	54
Less: April 2010 expenditure	(48)
Sub-total	837
Total	<u>5,934</u>

27. Movable Tangible Capital Assets

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2010

	Opening balance	Curr Year Adjust- ments to prior year balances	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
HERITAGE ASSETS	-	1,200	-	-	1,200
Heritage assets	-	1,200	-	-	1,200
MACHINERY AND EQUIPMENT	12,924	(472)	6,368	46	18,774
Transport assets	269	-	-	-	269
Computer equipment	7,267	680	2,459	24	10,382
Furniture and office equipment	1,540	23	80	12	1,631
Other machinery and equipment	3,848	(1,175)	3,829	10	6,492
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	12,924	728	6,368	46	19,974

27.1 Additions

ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2010

	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
MACHINERY AND EQUIPMENT	5,663	-	-	705	6,368
Computer equipment	1,788	-	-	671	2,459
Furniture and office equipment	80	-	-	-	80
Other machinery and equipment	3,795	-	-	34	3,829
TOTAL ADDITIONS TO MOVABLE TANGIBLE CAPITAL ASSETS	5,663	-	-	705	6,368

27.2 Disposals

DISPOSALS OF MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2010

	Sold for cash	Transfer out or destroyed or scrapped	Total disposals	Cash Received Actual
	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	-	46	46	-
Computer equipment	-	24	24	-
Furniture and office equipment	-	12	12	-
Other machinery and equipment	-	10	10	-
TOTAL DISPOSAL OF MOVABLE TANGIBLE CAPITAL ASSETS	-	46	46	-

27.3 Movement for 2008/09

MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2009

	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	9,461	4,291	828	12,924
Transport assets	269	805	805	269
Computer equipment	4,323	2,967	23	7,267
Furniture and office equipment	1,214	326	-	1,540
Other machinery and equipment	3,655	193	-	3,848
TOTAL MOVABLE TANGIBLE ASSETS	9,461	4,291	828	12,924

27.4 Minor assets

MINOR ASSETS OF THE DEPARTMENT AS AT 31 MARCH 2010

	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000
Minor assets	265	2	22,625	-	22,892
TOTAL	265	2	22,625	-	22,892

	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	91	362	-	453
Number of minor assets at cost	106	20	151,281	-	151,407
TOTAL	106	111	151,643	-	151,860

MINOR ASSETS OF THE DEPARTMENT AS AT 31 MARCH 2009

	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
	R'000	R'000	R'000	R'000	R'000
Minor assets	660	-	22,013	-	22,673
TOTAL	660	-	22,013	-	22,673

	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Total
Number of R1 minor assets	-	-	162,623	-	162,623
TOTAL	-	-	162,623	-	162,623

28. Intangible Capital Assets

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED
31 MARCH 2010

	Opening balance	Current Year Adjust- ments to prior year balances	Additions	Disposals	Closing Balance
	R'000	R'000	R'000	R'000	R'000
COMPUTER SOFTWARE	164	(41)	64	-	187
TOTAL INTANGIBLE CAPITAL ASSETS	164	(41)	64	-	187

28.1 Additions

ADDITIONS TO INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED
31 MARCH 2010

	Cash	Non-Cash	(Develop- ment work in progress – current costs)	Received current year, not paid (Paid current year, received prior year)	Total
	R'000	R'000	R'000	R'000	R'000
COMPUTER SOFTWARE	20	-	-	44	64
TOTAL ADDITIONS TO INTANGIBLE CAPITAL ASSETS	20	-	-	44	64

28.2 Movement for 2008/09

MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2009

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
COMPUTER SOFTWARE	164	-	-	164
TOTAL INTANGIBLE CAPITAL ASSETS	164	-	-	164

29. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2010

	Opening balance R'000	Current Year Adjust- ments to prior year balances R'000	Additions R'000	Disposals R'000	Closing Balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	87	(87)	-	-	-
Non-residential buildings	87	(87)	-	-	-
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	87	(87)	-	-	-

29.1 Movement for 2008/09

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2009

	Opening balance R'000	Additions R'000	Disposals R'000	Closing balance R'000
BUILDINGS AND OTHER FIXED STRUCTURES	69	18	-	87
Non-residential buildings	69	18	-	87
TOTAL IMMOVABLE TANGIBLE ASSETS	69	18	-	87

30. World Cup Expenditure

	2009/10	2008/09	
Tickets	Quantity	R'000	R'000
	-	-	-
Total	-	-	-

Note: No funds were spent on World Cup tickets or T- shirts

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS
for the year ended 31 March 2010

ANNEXURE 1A
STATEMENT OF CONDITIONAL GRANTS RECEIVED

NAME OF DEPARTMENT	GRANT ALLOCATION				SPENT			2008/09		
	Division of Revenue Act/ Provincial Grants	Roll Overs	DORA Adjustments	Other Adjustments	Amount received by department	Amount spent by department	% 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	
Library Services	40,976	97	-	-	41,073	41,073	100%	31,434	31,288	
Legacy	17,791	-	-	(1,324)	16,467	16,438	100%	9,814	9,776	
Recreation	10,218	-	-	2,614	12,832	12,891	99%	8,047	8,045	
School Sport MPP	10,228	-	-	(1,290)	8,938	8,938	100%	9,585	9,580	
	79,213	97	-	-	79,310	79,310		58,880	58,689	

ANNEXURE 1B
STATEMENT OF CONDITIONAL GRANTS PAID TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION				TRANSFER			SPENT			2008/09		
	Division of Revenue Act	Roll Overs	Adjustments	Total Available	Actual Transfer	Funds Withheld	Re-allocations by National Treasury or National Department	Amount received by municipal	Amount spent by municipal	% of available funds spent by municipal	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	
City of Cape Town	19,520	-	-	19,520	19,520	-	-	-	-	-	226,853	31,288	
Matzikama	270	-	111	381	381	-	-	-	-	-	648	9,776	
Cederberg	271	-	-	271	271	-	-	-	-	-	248	8,045	
Bergvler	395	-	128	523	523	-	-	-	-	-	363	8,045	
Saldanha bay	1,386	-	-	1,386	1,386	-	-	-	-	-	518	9,580	
Swartland	1,404	-	-	1,404	1,404	-	-	-	-	-	460	9,580	
West Coast	90	-	-	90	90	-	-	-	-	-	1,080	9,580	
Witzenberg	1,362	-	40	1,402	1,902	-	-	-	-	-	474	9,580	
Drakenstein	898	-	-	898	898	-	-	-	-	-	3,032	9,580	
Stellenbosch	750	-	-	750	750	-	-	-	-	-	2,072	9,580	
Breede Valley	674	-	-	674	674	-	-	-	-	-	1,392	9,580	
Wimelands	795	-	-	795	795	-	-	-	-	-	478	9,580	
Theewaterskloof	491	-	-	491	1,491	-	-	-	-	-	521	9,580	
Overstrand	556	-	-	556	556	-	-	-	-	-	504	9,580	
Cape Agulhas	401	-	-	401	401	-	-	-	-	-	260	9,580	
Swellendam	243	-	-	243	243	-	-	-	-	-	220	9,580	
Overberg	1,000	-	-	1,000	-	-	-	-	-	-	-	9,580	

ANNEXURE 1B (Continued)
STATEMENT OF CONDITIONAL GRANTS PAID TO MUNICIPALITIES

NAME OF MUNICIPALITY	GRANT ALLOCATION			TRANSFER			SPENT			2008/09 Division of Revenue Act R'000	
	Division of Revenue Act R'000	Roll Overs R'000	Adjustments R'000	Total Available R'000	Actual Transfer R'000	Funds Withheld R'000	Re- allocations by National Treasury or National Department R'000	Amount received by municipal ity R'000	Amount spent by municipal ity R'000		% of available funds spent by municipal ity %
Kannaland	-	97	169	266	266	-	-	-	-	-	550
Hessequa	300	-	89	389	389	-	-	-	-	-	370
Mosselbay	672	-	127	799	799	-	-	-	-	-	500
George	557	-	226	783	783	-	-	-	-	-	756
Oudtshoorn	517	-	71	588	588	-	-	-	-	-	460
Bitou	174	-	10	184	184	-	-	-	-	-	184
Knysna	360	-	-	360	360	-	-	-	-	-	384
Eden	590	-	-	590	90	-	-	-	-	-	88
Lalingsburg	49	-	14	63	63	-	-	-	-	-	68
Prince Albert	205	-	-	205	205	-	-	-	-	-	88
Beaufort West	357	-	-	357	357	-	-	-	-	-	240
Central Karoo	83	-	-	83	83	-	-	-	-	-	42
Total	34,370	97	985	35,452	35,452	-	-	-	-	-	242,853

Amount of R242.853m in previous financial year included the R212m transferred to the City of Cape Town for the Green Point Stadium.

ANNEXURE 1C
STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

DEPARTMENT/ AGENCY/ ACCOUNT	TRANSFER ALLOCATION			TRANSFER			2008/09 Actual Amounts transferred R'000
	Adjusted Appropriation R'000	Roll Overs R'000	Adjust- ments R'000	Total Available R'000	Actual Transfer R'000	% of Available funds Transferred %	
Western Cape Cultural Commission	595	-	-	595	595	100%	668
Heritage Western Cape	900	-	-	900	900	100%	950
Western Cape Language Committee	263	-	-	263	263	100%	252
Artscap	125	-	-	125	125	100%	130
Educ. Training&Dev Practices Serv	110	-	270	380	380	100%	100
Total	1,993	-	270	2,263	2,263		2,100

**ANNEXURE 1D
STATEMENT OF TRANSFERS TO NON-PROFIT INSTITUTIONS**

NON-PROFIT INSTITUTIONS	TRANSFER ALLOCATION				TRANSFER		2008/09	
	Adjusted Appropriation	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Actual Amounts transferred	
	R'000	R'000	R'000	R'000	R'000	%	R'000	
Communication & Marketing	2,300	-	(50)	2,250	2,246	100%	-	
Cultural Services	9,815	-	(1,095)	8,720	8,718	100%	9,349	
Museum Support Services	43	-	-	43	43	100%	237	
Provincial Aided Museum	1,964	-	-	1,964	1,963	100%	1,856	
Library Services	12	-	-	12	12	100%	-	
Dir:Sport Promotion & Recreation	-	-	10	10	10	100%	-	
Development Programmes	2,505	-	465	2,970	2,970	100%	3,640	
Major Events	1,400	-	(407)	993	993	100%	1,071	
Mainstream Sport Transformation	495	-	-	495	495	100%	-	
School Sport Programmes	4,684	-	(60)	4,624	4,634	100%	-	
High Performance Support	3,074	-	1,873	4,947	4,947	100%	4,279	
School Sport Facilities	1,873	-	(1,873)	-	-	-	1,849	
Huis der Nederland	-	-	-	-	-	-	12	
Language Unit	-	-	-	-	-	-	125	
Development of School Sport	-	-	-	-	-	-	1,005	
Total	28,165	-	(1,137)	27,028	27,021		23,423	

**ANNEXURE 1E
STATEMENT OF TRANSFERS TO HOUSEHOLDS**

HOUSEHOLDS	TRANSFER ALLOCATION				TRANSFER		2008/09	
	Adjusted Appropriation	Roll Overs	Adjustments	Total Available	Actual Transfer	% of Available funds Transferred	Actual Amounts transferred	
	R'000	R'000	R'000	R'000	R'000	%	R'000	
H/H EMPL S/BEN:LEAVE GRATUITY	-	-	297	297	295	100%	205	
H/H EMPL S/BEN:PST RETIREMENT BEN	-	-	789	789	788	100%	-	
H/H:CLAIMS AGAINST THE STATE(CASH)	-	-	53	53	49	92%	4	
H/H EMPL S/BEN:INJURY ON DUTY	-	-	7	7	7	100%	45	
H/H EMPL S/BEN:SEVERANCE PACKAGE	-	-	372	372	372	100%	-	
Total	-	-	1,518	1,518	1,511		254	

**ANNEXURE 1F
STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED**

NAME OF ORGANISATION	NATURE OF GIFT, DONATION OR SPONSORSHIP	2009/10 R'000	2008/09 R'000
ESP Afrika	4 Ordinary day passes for CT International Jazz Festival	1	-
Arena Events	1 Suite match ticket for IPL Cricket	1	-
Ajax CT	Ordinary tickets for PSL League match – Pirates vs Ajax	1	-
Treble Group	2 Ordinary tickets for rugby match – Springboks vs Australia	1	-
Standard Bank	2 Suite tickets – PSL Soccer MNT8	1	-
Pastel	Return flight – Pastel service provider	1	-
Reebok & Bigwalk Trust	Branded T-shirt & shorts/Parking ticket sneakers	1	-
Gifts collected for staff end of year function	4 City sightseeing vouchers and 2 T-shirts	1	-
Total		8	-

**ANNEXURE 2A
STATEMENT OF FINANCIAL GUARANTEES ISSUED AS AT 31 MARCH 2010 – LOCAL**

Guarantor Institution	Guarantee in respect of	Original guaranteed capital amount	Opening balance 1 April 2009	Guarantees draw downs during the year	Guaranteed repayments/cancelled/reduced/released during the year	Revaluations	Closing balance 31 March 2010	Guaranteed interest for year ended 31 March 2010	Realised losses not recoverable i.e. claims paid out
		R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
	Housing								
ABSA	140				19				
Nedbank Ltd (Boe Bank)		50	10	-	-	-	10	-	-
Nedbank Ltd		69	14	-	-	-	14	-	-
Old Mutual Bank		362	11	-	11	-	-	-	-
Nedbank Ltd (People's Bank)		227	40	-	40	-	-	-	-
Standard Bank of SA Ltd		55	11	-	-	-	11	-	-
Total		903	105	-	51	-	54	-	-

**ANNEXURE 2B
STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2010**

Nature of Liability	Opening Balance 1 April 2009	Liabilities incurred during the year	Liabilities paid/cancelled/ reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing Balance 31 March 2010
	R'000	R'000	R'000	R'000	R'000
Claims against the department					
Legal Costs (MN Lindie)	180		180		
TOTAL	180		180		

**ANNEXURE 3
CLAIMS RECOVERABLE**

Government Entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total	
	31/03/2010	31/03/2009	31/03/2010	31/03/2009	31/03/2010	31/03/2009
	R'000	R'000	R'000	R'000	R'000	R'000
Department						
Western Cape Department of Health	-	3	-	-	-	3
National Department of Public Works	-	-	-	18	-	18
Other departments	17	1	-	-	17	1
Community Safety Premier Health	1	-	-	-	1	-
Culture & Sport: Heritage Transport & Public Works	7	-	4	-	4	-
	11	-	-	-	11	-
Sub-Total	36	4	4	18	40	22
Other Government Entities						
World Anti Doping Agency	1	-	-	8	1	8
Sub-Total	1	-	-	8	1	8
Total	37	4	4	26	41	30

**ANNEXURE 4
INTER-GOVERNMENT PAYABLES**

GOVERNMENT ENTITY	Confirmed balance outstanding		Unconfirmed balance outstanding		TOTAL	
	31/03/2010	31/03/2009	31/03/2010	31/03/2009	31/03/2010	31/03/2009
	R'000	R'000	R'000	R'000	R'000	R'000
DEPARTMENTS						
Current						
Provincial Treasury	-	11	-	-	-	11
Government Motor Transport	-	542	-	-	-	542
Department of Education	-	149	-	-	-	149
Total	-	702	-	-	-	702
OTHER GOVERNMENT ENTITY						
Current						
Great Brak River Museum	2	-	-	-	2	-
Total	2	-	-	-	2	-

**ANNEXURE 5
INVENTORY**

Inventory	Note	Quantity	2009/10 R'000
Opening balance		80,659	1,378
Add: Additions/Purchases - Cash		534,623	35,737
Add: Additions - Non-cash		5,422	185
(Less): Issues		(470,846)	(8,772)
Add/(Less): Weighted Average Price Variance		-	(26,975)
Closing balance		149,858	1,553