

Vote 7

Sport, Arts and Culture

Adjusted Budget Summary

Table 7.1: Adjustment Budget Summary

2014/15			
R thousand	Main appropriation	Adjusted appropriation	(Decrease) / Increase
Amount to be appropriated	290 801	310 978	20 177
<i>of which</i>			
Current payments	212 955	222 583	9 628
Transfers and subsidies	41 931	42 806	875
Payments for capital assets	35 587	45 261	9 674
Payments for financial assets	328	328	
Direct Charge against the Provincial Fund			
<hr/>			
Executing authority	MEC: Sport, Arts and Culture		
Accounting officer	Deputy Director General : Department of Sport, Arts and Culture		
Website Address	http://dsac.ncpg.gov.za		

Aim

The aim of the department is to serve the people of the Northern Cape by promoting, protecting and developing sport and the diverse cultures of the Province, at the same time be catalyst in developing programmes, economic empowerment and other activities, thereby entrenching nation building and social cohesion.

Changes to programme purposes, objectives and measures

No changes were made to programme purpose, objectives and measures.

Adjusted Estimates of Provincial Expenditure 2014

Table 7.2: Adjusted Estimate of Provincial Expenditure

2014/15							
Programme	Additional appropriation						Adjusted appropriation
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	
Administration	53 480			1 791		89	55 360
Cultural Affairs	48 689			(1 355)		9 031	56 365
Library and Archives Services	145 221	5 163		(1 036)		1 430	150 778
Sport and Recreation	43 411	4 014		600		450	48 475
Total	290 801	9 177				11 000	310 978
Economic classification							
Current payments	212 955			(1 372)		11 000	222 583
Compensation of employees	104 847			(3 370)		1 000	102 477
Goods and services	108 108			1 998		10 000	120 106
Interest and rent on land							
Transfers and subsidies to:	41 931			875		875	42 806
Provinces and municipalities	27 083						27 083
Departmental agencies and	10 578						10 578
Universities and technikons							
Foreign governments and international organisations							
Public corporations and private enterprises							
Non-profit institutions	3 090			(217)			2 873
Households	1 180			1 092			2 272
Payments for capital assets	35 587	9 177		497		9 674	45 261
Buildings and other fixed structures	32 521	9 027				9 027	41 548
Machinery and equipment	3 066	150		497		647	3 713
Heritage assets							
Specialised military assets							
Biological assets							
Land and sub-soil assets							
Software and other intangible							
Payments for financial assets	328						328
Total	290 801	9 177				11 000	310 978

Adjusted Estimates of Provincial Expenditure 2014

A total additional amount of **R20.177 million** has been provided to the department in the 2014 adjustment estimate to address budget pressures. Of this amount, R11 million is allocated for the roll-out of 20 Years of Democracy Project, R9.177 million in respect of Community Library Services and for the completion of Sport and Recreational facilities, while R1 million is allocated for the appointment of qualified librarians in the province.

Table 7.2: Adjusted Estimate of Provincial Expenditure

2014/15								
Programme	Main appropriation	Additional appropriation					Adjusted appropriation	
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
Administration	53 480			1 791		89	1 880	55 360
Cultural Affairs	48 689			(1 355)		9 031	7 676	56 365
Library and Archives Services	145 221	5 163		(1 036)		1 430	5 557	150 778
Sport and Recreation	43 411	4 014		600		450	5 064	48 475
Total	290 801	9 177				11 000	20 177	310 978
Economic classification	Main appropriation	Additional appropriation					Adjusted appropriation	
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
Current payments	212 955			(1 372)		11 000	9 628	222 583
Compensation of employees	104 847			(3 370)		1 000	(2 370)	102 477
Goods and services	108 108			1 998		10 000	11 998	120 106
Interest and rent on land								
Transfers and subsidies to:	41 931			875			875	42 806
Provinces and municipalities	27 083							27 083
Departmental agencies and	10 578							10 578
Universities and technikons								
Foreign governments and international organisations								
Public corporations and private enterprises								
Non-profit institutions	3 090			(217)			(217)	2 873
Households	1 180			1 092			1 092	2 272
Payments for capital assets	35 587	9 177		497			9 674	45 261
Buildings and other fixed structures	32 521	9 027					9 027	41 548
Machinery and equipment	3 066	150		497			647	3 713
Heritage assets								
Specialised military assets								
Biological assets								
Land and sub-soil assets								
Software and other intangible								
Payments for financial assets	328							328
Total	290 801	9 177				11 000	20 177	310 978

Adjusted Estimates of Provincial Expenditure 2014

A total additional amount of R20.177 million has been provided to the department in the 2014 adjustment estimate to address budget pressures. Included in the additional allocation is an amount R10 million for the roll-out of 20 Years of Democracy Project, R9.177 million was approved as roll overs from the 2013/14 financial year in respect of Community Library Services and for the completion of Sport and Recreational facilities as well as an amount of R1 million for the appointment of qualified librarians in the province.

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Details of Adjustments to Estimates of Provincial Expenditure 2014

Programme 1: Administration

Table 7.2.1: Programme 1: Administration

2014/15								
Subprogramme	Main appropriation	Additional appropriation					Adjusted appropriation	
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments		Total adjustment appropriation
R thousand								
Office of the MEC	9 976			1 050		18	1 068	11 044
Corporate Services	43 504			741		71	812	44 316
Total	53 480			1 791		89	1 880	55 360
Economic classification								
Current payments	51 455			538		89	627	52 082
Compensation of employees	36 044			(444)			(444)	35 600
Goods and services	15 411			982		89	1 071	16 482
Interest and rent on land								
Transfers and subsidies to:	410			694			694	1 104
Provinces and municipalities								
Departmental agencies and	210							210
Universities and technikons								
Foreign governments and international organisations								
Public corporations and private enterprises								
Non-profit institutions	200			(100)			(100)	100
Households				794			794	794
Payments for capital assets	1 287			559			559	1 846
Buildings and other fixed structures								
Machinery and equipment	1 287			559			559	1 846
Heritage assets								
Specialised military assets								
Biological assets								
Land and sub-soil assets								
Software and other intangible								
Payments for financial assets	328							328
Total	53 480			1 791		89	1 880	55 360

Table 7.2.1: Programme 1: Administration

2014/15								
Subprogramme	Main appropriation	Additional appropriation						Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
R thousand								
Office of the MEC	9 976			1 050		18	1 068	11 044
Corporate Services	43 504			741		71	812	44 316
Total	53 480			1 791		89	1 880	55 360
Economic classification								
	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	Adjusted appropriation
R thousand								
Current payments	51 455			538		89	627	52 082
Compensation of employees	36 044			(444)			(444)	35 600
Goods and services	15 411			982		89	1 071	16 482
Interest and rent on land								
Transfers and subsidies to:	410			694			694	1 104
Provinces and municipalities								
Departmental agencies and	210							210
Universities and technikons								
Foreign governments and international organisations								
Public corporations and private enterprises								
Non-profit institutions	200			(100)			(100)	100
Households				794			794	794
Payments for capital assets	1 287			559			559	1 846
Buildings and other fixed structures								
Machinery and equipment	1 287			559			559	1 846
Heritage assets								
Specialised military assets								
Biological assets								
Land and sub-soil assets								
Software and other intangible								
Payments for financial assets	328							328
Total	53 480			1 791		89	1 880	55 360

Virements and Shifts –R1.791 million

Saving on compensation of employees has been ~~utilised~~^{applied} to defray over expenditure on transfers and subsidies, which resulted from a loss of office gratuity paid to the former Member of Executive Council. In addition to this, funds from other programmes were shifted to cover overspending on goods and services as well as payments for capital assets.

Other adjustments – R0.089 million

An additional amount of R0.089 million has been allocated to Programme 1: Administration in respect of costs incurred for the 20 Years of Democracy project. No further expenditure on this project is expected in this programme.

Programme 2: Cultural Affairs

Table 7.2.2: Programme 2: Cultural Affairs

2014/15								
Subprogramme	Main appropriation	Additional appropriation						Adjusted appropriation
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
Management	2 096			(872)			(872)	1 224
Arts and Culture	26 408					8 856	8 856	35 264
Museum Services	13 733			(300)			(300)	13 433
Heritage Resource Services	3 255					175	175	3 430
Language Services	3 197			(183)			(183)	3 014
Total	48 689			(1 355)		9 031	7 676	56 365
Economic classification								
Current payments	39 412			(1 462)		9 031	7 569	46 981
Compensation of employees	24 278			(1 574)			(1 574)	22 704
Goods and services	15 134			112		9 031	9 143	24 277
Interest and rent on land								
Transfers and subsidies to:	8 954			169			169	9 123
Provinces and municipalities								
Departmental agencies and	6 674							6 674
Universities and technikons								
Foreign governments and international organisations								
Public corporations and private enterprises								
Non-profit institutions	1 500							1 500
Households	780			169			169	949
Payments for capital assets	323			(62)			(62)	261
Buildings and other fixed structures								
Machinery and equipment	323			(62)			(62)	261
Heritage assets								
Specialised military assets								
Biological assets								
Land and sub-soil assets								
Software and other intangible								
Payments for financial assets								
Total	48 689			(1 355)		9 031	7 676	56 365

Table 7.2.2: Programme 2: Cultural Affairs

2014/15								
Subprogramme	Main appropriation	Additional appropriation						Adjusted appropriation
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
Management	2 096			(872)			(872)	1 224
Arts and Culture	26 408					8 856	8 856	35 264
Museum Services	13 733			(300)			(300)	13 433
Heritage Resource Services	3 255					175	175	3 430
Language Services	3 197			(183)			(183)	3 014
Total	48 689			(1 355)		9 031	7 676	56 365
Economic classification								
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	Adjusted appropriation
Current payments	39 412			(1 462)		9 031	7 569	46 981
Compensation of employees	24 278			(1 574)			(1 574)	22 704
Goods and services	15 134			112		9 031	9 143	24 277
Interest and rent on land								
Transfers and subsidies to:	8 954			169			169	9 123
Provinces and municipalities								
Departmental agencies and	6 674						-	6 674
Universities and technikons								
Foreign governments and international organisations								
Public corporations and private enterprises								
Non-profit institutions	1 500							1 500
Households	780			169			169	949
Payments for capital assets	323			(62)			(62)	261
Buildings and other fixed structures								
Machinery and equipment	323			(62)			(62)	261
Heritage assets								
Specialised military assets								
Biological assets								
Land and sub-soil assets								
Software and other intangible								
Payments for financial assets								
Total	48 689			(1 355)		9 031	7 676	56 365

Virements and Shifts –R1.355 million

An amount of R0.281 million has been shifted from compensation of employees within the programme in order to defray excess expenditure on goods and services as well as transfers and subsidies.

An amount of R1.355 million has been moved from the programme to defray excess expenditure on goods and services and payments for capital assets in programme 1 and 4.

An amount of R1.574 million savings from compensation has been shifted to defray over expenditure on goods and services and payments for capital assets within the vote. Moreover, part of savings realised on compensation of employees has been moved to transfer payments to cater for retirement benefits.

Other adjustments – R9.031 million

An additional amount of R9.031 million has been allocated to Cultural Affairs in respect of the 20 Years of Democracy project, which has been initiated by the department. This project is rolled out throughout the province as part of government outreach programme in order to create awareness of services in the communities.

Programme 3: Library and Archives Services

Table 7.2.3: Programme 3: Library and Archives Services

2014/15								
Subprogramme	Main appropriation	Additional appropriation					Adjusted appropriation	
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments		Total adjustment appropriation
R thousand								
Management	488			(162)			(162)	326
Library Services	138 627	5 163		280		1 150	6 593	145 220
Archives	6 106			(1 154)		280	(874)	5 232
Total	145 221	5 163		(1 036)		1 430	5 557	150 778
Economic classification								
Current payments	83 687			(448)		1 430	982	84 669
Compensation of employees	34 158			(1 352)		1 000	(352)	33 806
Goods and services	49 529			904		430	1 334	50 863
Interest and rent on land								
Transfers and subsidies to:	28 373			12			12	28 385
Provinces and municipalities	27 083							27 083
Departmental agencies and								
Universities and technikons								
Foreign governments and international organisations								
Public corporations and private enterprises								
Non-profit institutions	890							890
Households	400			12			12	412
Payments for capital assets	33 161	5 163		(600)			4 563	37 724
Buildings and other fixed structures	31 901	5 013		(600)			4 413	36 314
Machinery and equipment	1 260	150					150	1 410
Heritage assets								
Specialised military assets								
Biological assets								
Land and sub-soil assets								
Software and other intangible								
Payments for financial assets								
Total	145 221	5 163		(1 036)		1 430	5 557	150 778

Table 7.2.3: Programme 3: Library and Archives Services

2014/15								
Subprogramme	Main appropriation	Additional appropriation						Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
R thousand								
Management	488			(162)			(162)	326
Library Services	138 627	5 163		280		1 150	6 593	145 220
Archives	6 106			(1 154)		280	(874)	5 232
Total	145 221	5 163		(1 036)		1 430	5 557	150 778
Economic classification								
Subprogramme	Main appropriation	Additional appropriation						Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
R thousand								
Current payments	83 687			(448)		1 430	982	84 669
Compensation of employees	34 158			(1 352)		1 000	(352)	33 806
Goods and services	49 529			904		430	1 334	50 863
Interest and rent on land								
Transfers and subsidies to:	28 373			12			12	28 385
Provinces and municipalities	27 083							27 083
Departmental agencies and								
Universities and technikons								
Foreign governments and international organisations								
Public corporations and private enterprises								
Non-profit institutions	890							890
Households	400			12			12	412
Payments for capital assets	33 161	5 163		(600)			4 563	37 724
Buildings and other fixed structures	31 901	5 013		(600)			4 413	36 314
Machinery and equipment	1 260	150					150	1 410
Heritage assets								
Specialised military assets								
Biological assets								
Land and sub-soil assets								
Software and other intangible								
Payments for financial assets								
Total	145 221	5 163		(1 036)		1 430	5 557	150 778

Roll-overs – R5.163 million

An ~~total~~ amount of R5.0163 million has been rolled-over from the 2013/14 financial year ~~of which R5.013 million in respect of~~ the Community Library Services grant for the completion of two newly constructed libraries (Churchill and Sternham) in the province, ~~and an amount of~~. In addition to the latter, an amount of R0.150 million ~~was rolled over~~ for computer equipment, which was procured as part of the department's programme to computerise library services.

Virements and Shifts – R1.036 million

Saving from compensation of employees has been shifted towards other programmes in order to address other budgetary pressures within goods and services. Furthermore, savings from capital assets has been shifted from this programme to defray over expenditure to programme 4: Sport and Recreation within capital payments.

Other Adjustments – R1.430 million

An additional amount of R1 million has been allocated for the appointment of eight professionally qualified library staff in the province, while R0.430 million is in respect of the 20 Years of Democracy project.

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Programme 4: Sport and Recreation

Table 7.2.4: Programme 4: Sport and Recreation

2014/15								
Subprogramme	Main appropriation	Additional appropriation						Adjusted appropriation
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
Management	5 052						-	5 052
Sport	16 683			600		325	925	17 608
Recreation	7 670	4 014				45	4 059	11 729
School Sport	14 006					80	80	14 086
Total	43 411	4 014		600		450	5 064	48 475
Economic classification								
Current payments	38 401					450	450	38 851
Compensation of employees	10 367							10 367
Goods and services	28 034					450	450	28 484
Interest and rent on land								
Transfers and subsidies to:	4 194							4 194
Provinces and municipalities								-
Departmental agencies and	3 694							3 694
Universities and technikons								
Foreign governments and international organisations								
Public corporations and private enterprises								
Non-profit institutions	500			(117)			(117)	383
Households				117			117	117
Payments for capital assets	816	4 014		600			4 614	5 430
Buildings and other fixed structures	620	4 014		600			4 614	5 234
Machinery and equipment	196							196
Heritage assets								
Specialised military assets								
Biological assets								
Land and sub-soil assets								
Software and other intangible								
Payments for financial assets								
Total	43 411	4 014		600		450	5 064	48 475

Table 7.2.4: Programme 4: Sport and Recreation

2014/15								
Subprogramme	Main appropriation	Additional appropriation						Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
R thousand								
Management	5 052						-	5 052
Sport	16 683			600		325	925	17 608
Recreation	7 670	4 014				45	4 059	11 729
School Sport	14 006					80	80	14 086
Total	43 411	4 014		600		450	5 064	48 475
Economic classification								
Subprogramme	Main appropriation	Additional appropriation						Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Savings	Other adjustments	Total adjustment appropriation	
R thousand								
Current payments	38 401					450	450	38 851
Compensation of employees	10 367							10 367
Goods and services	28 034					450	450	28 484
Interest and rent on land								
Transfers and subsidies to:	4 194							4 194
Provinces and municipalities								
Departmental agencies and	3 694							3 694
Universities and technikons								
Foreign governments and international organisations								
Public corporations and private enterprises								
Non-profit institutions	500			(117)			(117)	383
Households				117			117	117
Payments for capital assets	816	4 014		600			4 614	5 430
Buildings and other fixed structures	620	4 014		600			4 614	5 234
Machinery and equipment	196							196
Heritage assets								
Specialised military assets								
Biological assets								
Land and sub-soil assets								
Software and other intangible								
Payments for financial assets								
Total	43 411	4 014		600		450	5 064	48 475

Roll-overs – R4.014 million

An amount of R4.014 million has been rolled-over from the 2013/14 financial year for the completion of five Outdoor Community Recreational Sport facilities. These facilities consist of a number of components, which includes multi-purpose courts, play gyms, circulation courts, fitness parks etc.

Virements and Shifts and Virements – R0.600 million

Savings from capital has been shifted from programme 3: Library Services to defray over expenditure to Programme 4: Sport and Recreation. This relates to the construction of five sport and recreational facilities in the province.

Other Adjustments – R0.450 million

An additional amount of R0.450 million has been allocated to Programme 4 in respect of expenditure incurred for the 20 Years of Democracy project. No further expenditure on this project is expected in this programme.

Table 7.3: Virements and shifts within a department

FROM			TO		
Programme by Economic classification	R thousand	Motivation	Programme by Economic classification	R thousand	Motivation
Programme 1: Administration	(874)		Programme 1: Administration	2 665	
Current payments	(774)		Current payments	1 312	
Goods and services	(80)	Funds moved from goods and services to provide for reclassification of finance leases	Goods and services	1 062	Savings from compensation of employees to be utilised to defray excess expenditure on goods and services
Compensation of employees	(694)	Savings realised on compensation of employee to make provision for loss of office gratuity	Compensation of employees	250	Savings utilised to defray excess expenditure on Compensation of employees
Interest on rent and land			Interest on rent and land		
Transfers and Subsidies	(100)	Savings realised from Non Profit Institutions to defray excess in Households within Transfer payments	Transfers and Subsidies	794	Provision for loss of office gratuity
Payment for capital assets			Payment for capital assets	559	To defray excess expenditure relating to the purchasing of an official vehicle and provide for a change in accounting treatment of finance leases
Payment for financial assets			Payment for financial assets		
Percentage of programme budget	-2%		Percentage of programme budget	5%	
Programme 2: Cultural Affairs	(1 729)		Programme 2: Cultural Affairs	374	
Current payments	(1 574)		Current payments	112	
Goods and services			Goods and services	112	To defray excess expenditure in goods and services
Compensation of employees	(1 574)	Utilisation of savings realised through restructuring towards the defrayment of excess expenditure in other programmes	Compensation of employees		
Interest on rent and land			Interest on rent and land		
Transfers and Subsidies			Transfers and Subsidies	169	Provision of funding for retirement benefits
Payment for capital assets	(155)	Utilisation of savings realised to offset excess expenditure in other programmes within capital assets	Payment for capital assets	93	To defray excess expenditure on finance leases, which were previously classified as goods and services
Payment for financial assets			Payment for financial assets		
Percentage of programme budget	-4%		Percentage of programme budget	1%	
Programme 3: Library and Archives Services	(2 226)		Programme 3: Library and Archives Services	1 190	
Current payments	(1 626)		Current payments	1 178	
Goods and services	(274)	Utilisation of savings to defray excess expenditure towards other programmes	Goods and services	1 178	Defray excess expenditure on goods and services
Compensation of employees	(1 352)	Utilisation of savings to defray excess expenditure on goods and services and provision for retirement benefits	Compensation of employees		
Interest on rent and land			Interest on rent and land		
Transfers and Subsidies			Transfers and Subsidies	12	To defray excess expenditure related to retirement benefits on households item
Payment for capital assets	(600)	Savings realised on capital assets to be used to defray excess expenditure on capital assets in programme 4	Payment for capital assets		
Payment for financial assets			Payment for financial assets		
Percentage of programme budget	-2%		Percentage of programme budget	1%	
Programme 4: Sport and Recreation	(117)		Programme 4: Sport and Recreation	717	
Current payments			Current payments		
Goods and services			Goods and services		
Compensation of employees			Compensation of employees		
Interest on rent and land			Interest on rent and land		
Transfers and Subsidies	(117)	Utilisation of savings to provide for financial assistance to Households	Transfers and Subsidies	117	Defray excess expenditure on financial assistance to Households
Payment for capital assets			Payment for capital assets	600	Savings generated from capital assets in programme 3 to be utilised to defray excess expenditure on the construction of sport and recreation facilities
Payment for financial assets			Payment for financial assets		
Percentage of programme budget	0%		Percentage of programme budget	2%	
Total for Vote	(4 946)		Total for Vote	4 946	

Expenditure for 2013/14 and preliminary expenditure for 2014/15

Table 7.4: Expenditure for 2013/14 and preliminary expenditure for 2014/15

Programme	2013/14					2014/15			
	Expenditure outcome					Preliminary expenditure			
R thousand	Adjusted appropriation	Apr 2013 - Sep 2013	Apr 2013 - Sep 2013 - percentage of adjusted appropriation	Apr 2013 - Mar 2014	Apr 2013 - Mar 2014 - percentage of adjusted appropriation	Adjusted appropriation	Apr 2014 - Sep 2014	Apr 2014 - Sep 2014 - percentage of adjusted appropriation	% change in Expenditure 2013/14 - 2014/15 Apr - Sep
Administration	53 436	29 064	54%	54 627	102%	55 360	31 148	56%	7%
Cultural Affairs	46 317	20 853	45%	45 812	99%	56 365	25 283	45%	21%
Library and Archives Services	109 151	31 851	29%	99 522	91%	150 778	49 310	33%	55%
Sport and Recreation	60 310	12 511	21%	56 690	94%	48 475	24 560	51%	96%
Total	269 214	94 279	35%	256 651	95%	310 978	130 301	42%	38%
Economic classification									
Current payments	186 462	76 165	41%	180 382	97%	222 583	103 961	47%	36%
Compensation of employees	87 559	40 003	46%	80 940	92%	102 477	48 759	48%	22%
Goods and services	98 903	36 160	37%	99 250	100%	120 106	55 199	46%	53%
Interest and rent on land		2		192		-	3		
Transfers and subsidies to:	31 905	9 986	31%	32 296	101%	42 806	15 056	35%	51%
Provinces and municipalities	19 433	5 446	28%	17 730	91%	27 083	8 097	30%	49%
Departmental agencies and accounts	9 224	2 712	29%	10 988	119%	10 578	4 258	40%	57%
Universities and technikons						-			
Foreign governments and international organisations						-			
Public corporations and private enterprises						-			
Non-profit institutions	2 109	1 203	57%	2 319	110%	2 873	816	28%	-32%
Households	1 139	625	55%	1 259	111%	2 272	1 885	83%	202%
Payments for capital assets	50 847	8 128	16%	43 934	86%	45 261	11 284	25%	39%
Buildings and other fixed structures	47 913	7 702	16%	40 090	84%	41 548	8 704	21%	13%
Machinery and equipment	2 934	426	15%	3 844	131%	3 713	2 580	70%	507%
Heritage assets									
Specialised military assets									
Biological assets									
Land and sub-soil assets									
Software and other intangible assets									
Payments for financial assets				39		328			
Total	269 214	94 279	35%	256 651	95%	310 978	130 301	42%	38%

Selected expenditure trends for the first half of 2014/15

~~Expenditure is expected to increase in the second six months of 2014/15, compared to the first six months of the same year.~~ Expenditure as at the end of the second quarter of 2014/15 amounted to R130.301 million or 42 percent of the adjusted appropriation of R310.978 million as compared to 35 per cent at the same period in the 2013/14 financial year.

Expenditure per programme

Programme 1: Administration

Expenditure for the first six months of the financial year amounted to R31.148 million or 56 per cent of the adjusted appropriation of R55.360 million. This is higher than the 35 per cent spent in the corresponding period of 2013/14 financial year due to the appointment of a legal consultant.

Programme 2: Cultural Affairs

Expenditure for the first six months amounted to R25.283 million or 45 percent of the adjusted appropriation of R56.365 million. Spending for the second half of the financial year is expected to increase slightly in comparison to the first half due to the fact that additional funding has been

received for the roll-out of the 20 Years of Democracy project. Further to this, it is also expected that a number of transfers will be made to the public entities that resorts under the department.

Programme 3: Library and Archives Services

Expenditure for the first six months amounted to R49.310 million or 33 per cent of the adjusted appropriation of R150.778 million. The slow spending in this programme is mostly attributed to delays experienced with a number of infrastructural projects. The department has implemented measures to ensure that these delays are resolved and as such it is expected that expenditure will increase significantly in the third quarter of the financial year.

Programme 4: Sport and Recreation

Expenditure for the first six months amounted to R24.560 million or 51 percent of the adjusted appropriation of R48.475 million. This is significantly higher in comparison to the same period of previous financial year. This is attributed to the extension of legal services in order to finalise legislation relating to the establishment of the Provincial Sport and Recreation Authority.

Expenditure per Economic Classification

Current expenditure

Current expenditure for the first six months of the financial year amounted to R103.961 million or 47 per cent of the adjusted appropriation of R222.583 million. For the second half of the financial year, expenditure is expected to increase slightly in comparison to the first six months of the financial year due to the fact that the department will be rolling out of the 20 Years of Democracy project. The department also plans to fill some of its vacancies in the third quarter of the financial year.

Transfers and Subsidies

Expenditure for the first six months of the financial year amounted to R15.056 million or 35 per cent of the adjusted appropriation of R42.806 million. The slow spending is attributed to the fact that the department can only transfer funds once all the requirements have been complied with, which includes the submission of Audited Financial Statements by departmental agencies. Many agencies and municipalities are expected to comply with these requirements shortly, thus increasing spending on this item in the second half of the financial year.

Capital Payments

Expenditure for the first six months of the financial year amounted to R11.284 million or 25 per cent of the adjusted appropriation of R45.261 million. The slow spending is attributed to the slow progress in the construction of new libraries in the province. Tenders have been advertised for a number of infrastructure projects, which will result in increase in expenditure in the second half of the financial year.

Departmental receipts

Table 7.5: Departmental Receipts

R thousand	Adjusted appropriation	2013/14				2014/15			
		Receipts Outcome				Preliminary Receipts			
		Apr 2013 - Sep 2013	Apr 2013 - Sep 2013 - percentage of adjusted estimate	Apr 2013 - Mar 2014	Apr 2013 - Mar 2014 - percentage of adjusted estimate	Budget estimate	Adjusted estimate	Apr 2014 - Sep 2014	Apr 2014 - Sep 2014 - percentage of adjusted estimate
Departmental Receipts	207	128	62%	257	124%	156	237	142	60%
Tax receipts									
Sales of goods and services other than capital assets	120	59	49%	129	108%	106	136	59	43%
Transfers received	50	32	64%	83	166%	50	60	42	70%
Fines, penalties and forfeits									
Interest, dividends and rent on land									
Sales of capital assets	37	37		46			41	41	100%
Financial transactions in assets and liabilities									
Total	207	128	62%	257	124%	156	237	142	60%

Main departmental revenue trends for the first half of 2014/15

The department's receipts amounted to R0.142 million ~~as~~ at the end of the second quarter of the 2014/15 financial year. This shows a slight increase in comparison to the previous year, which resulted from payments received from municipalities regarding lost or damaged library books. Revenue estimates has been adjusted upwards from R0.156 million to R0.237 million due to initiatives such as the levying of fees for tender documents as well as to make provision for income from financial transactions in assets and liabilities.

Changes to transfers and subsidies, and conditional grants

Table 7.6: Summary of changes to transfers and subsidies

R thousand	Main appropriation	Additional appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments	Total adjustment appropriation	
Economic sphere							
Current	41 931			875		875	42 806
Provinces and municipalities	27 083						27 083
Departmental agencies and accounts	10 578						10 578
Universities and technikons							
Foreign governments and international organisations							
Public corporations and private enterprises							
Non-profit institutions	3 090			(217)		(217)	2 873
Households	1 180			1 092		1 092	2 272
Total	41 931			875		875	42 806

Non Profit Institutions

The amount of R0.217 million has been shifted from Non Profit Institutions to Households as a result of a number of applications for financial assistance being received from individuals. This has been done due to the difficulty in foreseeing the source of applications at the start of the financial year.

Households

The adjustments provides for funding towards the payment of employee benefits such as leave gratuities, retirement benefits and once off loss of office gratuity to the former Member of Executive Council.

Conditional Grants

The increase in the Community Libraries Conditional grant relates to a rollover amount of R5.163 million granted for the 2013/14 financial year.

Table 7.7: Summary of changes to conditional grants

R thousand	Main appropriation	Additional appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virement and shifts	Other adjustments	Total adjustment appropriation	
Community Library Services Grant	118 396	5 163				5 163	123 559
Sport Mass Participation Programme	31 450						31 450
EPWP Integrated Grant for Provinces	2 102						2 102
EPWP Grant for Social Sector	2 580						2 580
Total	154 528	5 163				5 163	159 691

The increase in the Community Libraries Conditional grant relates to a rollover amount of R5.163 million granted for the 2013/14 financial year.