

REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT COMMUNICATION AND INFORMATION SYSTEM – VOTE 7 FOR THE YEAR ENDED 31 MARCH 2004

1. Audit assignment

The financial statements as set out on pages 77 to 110 for the year ended 31 March 2004, have been audited in terms of Section 188 of the Constitution of the Republic of South Africa, 1996 (Act 108 of 1996), read with sections 3 and 5 of the Auditor-General Act, 1995 (Act 12 of 1995). These financial statements, the maintenance of effective control measures and compliance with relevant laws and regulations are the responsibility of the accounting authority. My responsibility is to express an opinion on these financial statements, based on the audit.

2. Nature and scope

The audit was conducted in accordance with Statements of South African Auditing Standards. Those Standards require that I plan and perform the audit to obtain reasonable assurance that the financial statements are free of material misstatement.

An audit includes:

- examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements
- assessing the accounting principles used and significant estimates made by management
- evaluating the overall financial statement presentation.

Furthermore, an audit includes an examination, on a test basis, of evidence supporting compliance in all material respects with the relevant laws and regulations, which came to my attention and are applicable to financial matters.

I believe that the audit provides a reasonable basis for my opinion.

3. Audit opinion

In my opinion, the financial statements fairly present, in all material respects, the financial position of the Govern-

ment Communication and Information System (GCIS) at 31 March 2004 and the results of its operations and cash flows for the year then ended, in accordance with prescribed accounting practice and in the manner required by the Public Finance Management Act, 1999 (Act 1 of 1999).

4. Emphasis of matter

Without qualifying the audit opinion expressed above, attention is drawn to the following matters:

4.1 Unauthorised expenditure

The appropriation statement reflects overspending of R1 591 000 on the current expenditure of five main divisions, which is disclosed as unauthorised expenditure in Note 10 to the financial statements.

4.2 Information systems audit

Due to a lack of adequate or approved policies and procedures, weaknesses were identified which related to the following:

- information security
- disaster recovery plan
- backup and recovery
- user account management.

Management has indicated that this is currently being addressed.

5. Appreciation

The assistance rendered by the staff of the GCIS during the audit is sincerely appreciated.

N Manik

for Auditor-General

23 July 2004, Pretoria



STATEMENT OF ACCOUNTING POLICIES AND RELATED MATTERS FOR THE YEAR ENDED 31 MARCH 2004

The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material respects, unless otherwise indicated. However, where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act, 1999 (Act 1 of 1999), (as amended by Act 29 of 1999), the Treasury Regulations for Departments and Constitutional Institutions issued in terms of the Act, and the Division of Revenue Act, 2003 (Act 7 of 2003).

1. Basis of preparation

The financial statements have been prepared on a modified cash basis of accounting, except where stated otherwise. The modified cash basis constitutes the cash basis of accounting supplemented with additional disclosure items. The reporting entity is in transition from reporting on a cash basis of accounting to reporting on an accrual basis of accounting. Under the cash basis of accounting transactions and other events, transactions are recognised when cash is received or paid. Under the accrual basis of accounting transactions, other events are recognised when incurred and not when cash is received or paid.

2. Revenue

Voted funds are the amounts appropriated to a department in accordance with the final budget known as the Adjustment Estimates of National Expenditure. Unexpended voted funds are surrendered to the National Revenue Fund.

Interest and dividends received are recognised upon receipt of the funds, and no accrual is made for interest or dividends receivable from the last receipt date to the end

of the reporting period. They are recognised as revenue in the financial statements of the department and then transferred to the National Revenue Fund.

3. Current expenditure

Current expenditure is recognised in the income statement when the payment is made.

4. Unauthorised, irregular and fruitless and wasteful expenditure

Unauthorised expenditure means:

- the overspending of a vote or a main division within a vote, or
- expenditure that was not made in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

Unauthorised expenditure is treated as a current asset in the balance sheet until such expenditure is recovered from a third party or funded from future voted funds.

Irregular expenditure means expenditure, other than unauthorised expenditure, incurred in contravention of or not in accordance with a requirement of any applicable legislation, including the:

- Public Finance Management Act, 1999
- State Tender Board Act, or any regulations made in terms of this Act.

Irregular expenditure is treated as expenditure in the income statement.

Fruitless and wasteful expenditure means expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure must be recovered from a responsible official (a debtor account should be raised), or the vote if responsibility can not be determined. It is treated

as a current asset in the balance sheet until such expenditure is recovered from the responsible official or funded from future voted funds.

5. Debts written off

Debts are written off when identified as irrecoverable. No provision is made for irrecoverable amounts.

6. Capital expenditure

Expenditure for physical items on hand on 31 March 2004, to be consumed in the following financial year, is written off in full when they are paid and are accounted for as expenditure in the income statement.

7. Receivables

Receivables are not normally recognised under the cash basis of accounting. However, receivables included in the balance sheet arise from cash payments that are recoverable from another party.

Receivables for services delivered are not recognised in the balance sheet as a current asset or as income in the income statement, as the financial statements are prepared on a cash basis of accounting, but are disclosed separately as part of the disclosure notes to enhance the usefulness of the financial statements.

8. Payables

Payables are not normally recognised under the cash basis of accounting. However, payables included in the balance sheet arise from cash receipts that are due to the National Revenue Fund or another party.

9. Provisions

A provision is a liability of uncertain timing or amount. Provisions are not normally recognised under the cash basis of accounting, but are disclosed separately as part of the disclosure notes to enhance the usefulness of the financial statements.

10. Lease commitments

Lease commitments for the period remaining from the reporting date until the end of the lease contract are disclosed as part of the disclosure notes to the financial

statements. These commitments are not recognised in the balance sheet as a liability or as expenditure in the income statement as the financial statements are prepared on the cash basis of accounting.

11. Accruals

This amount represents goods/services that have been delivered, but no invoice has been received from the supplier at the reporting date, or an invoice has been received but remains unpaid at the reporting date. These amounts are not recognised in the balance sheet as a liability or as expenditure in the income statement as the financial statements are prepared on a cash basis of accounting, but are however, disclosed as part of the disclosure notes.

12. Employee benefits

Short-term employee benefits

The cost of short-term employee benefits is expensed in the income statement in the reporting period when the payment is made. Short-term employee benefits, that give rise to a present legal or constructive obligation, are deferred until they can be reliably measured and then expensed. Details of these benefits and the potential liabilities are disclosed as a disclosure note to the financial statements and are not recognised in the income statement.

Termination benefits

Termination benefits are recognised and expensed only when the payment is made.

Retirement benefits

The department provides retirement benefits for its employees through a defined benefit plan for government employees. These benefits are funded by both employer and employee contributions. Employer contributions to the Fund are expensed when money is paid to the Fund. No provision is made for retirement benefits in the financial statements of the department. Any potential liabilities are disclosed in the financial statements of the National Revenue Fund and not in the financial statements of the employer department.

Medical benefits

The department provides medical benefits for its employees through defined benefit plans. These benefits are funded by employer and employee contributions. Employer contributions to the Fund are expensed when money is paid to the Fund. No provision is made for medical benefits in the financial statements of the department.

Post-retirement medical benefits for retired members are expensed when the payment is made to the Fund.

13. Capitalisation reserve

The capitalisation reserve represents an amount equal to the value of the investments and/or loans capitalised for the first time in the previous financial year. On disposal, repayment or recovery, such amounts are transferable to the Revenue Fund.

14. Recoverable revenue

Recoverable revenue represents payments made and recognised in the income statement as an expense in previous years due to non-performance in accordance with an agreement, which have now become recoverable from a debtor. Repayments are transferred to the Revenue Fund as and when the repayment is received.

15. Comparative figures

Where necessary, comparative figures have been restated to conform to changes in the presentation in the current year. The comparative figures shown in these financial statements are limited to the figures shown in the previous year's audited financial statements and such other comparative figures that the department may reasonably have available for reporting.

Appropriation Statement for the year ended 31 March 2004

Programme	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/underspend (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
1 Administration	37,038	317	37,355	37,470	(115)	100.3%	34,775	34,773
Current	32,800	(677)	32,123	32,238	(115)	100.4%	28,869	28,867
Capital	4,238	994	5,232	5,232	-	100.0%	5,906	5,906
2 Policy and Research	15,897	615	16,512	16,511	1	100.0%	10,393	10,106
Current	15,658	601	16,259	16,264	(5)	3	10,156	9,869
Capital	239	14	253	247	6	3	237	237
3 Government and Media Liaison	13,089	(189)	12,900	12,866	34	99.7%	11,571	11,104
Current	12,386	(203)	12,183	12,294	(111)	100.9%	10,952	10,486
Capital	703	14	717	572	145	79.8%	619	618
4 Provincial and Local Liaison	25,777	(154)	25,623	25,939	(316)	101.2%	22,383	22,376
Current	25,023	(171)	24,852	25,489	(637)	102.6%	20,989	20,982
Capital	754	17	771	450	321	58.4%	1,394	1,394
5 Communication Service Agency	24,021	(589)	23,432	23,148	284	98.8%	24,606	23,689
Current	21,137	(379)	20,758	21,481	(723)	103.5%	22,768	21,851
Capital	2,884	(210)	2,674	1,667	1,007	62.3%	1,838	1,838
6 International Marketing and Mobilisation	62,686	-	62,686	62,686	-	100.0%	50,000	49,998
Current	62,686	-	62,686	62,686	-	100.0%	49,993	49,991
Capital	-	-	-	-	-	-	7	7
Total	178,508	-	178,508	178,620	(112)	100.1%	153,728	152,046
Reconciliation with income statement								
Less: Investments acquired and capitalised during the current financial year – expensed for appropriation purposes			-	-			-	-
Add: Local and foreign aid assistance (incl. RDP funds)			-	-			-	-
Add: Appropriation for unauthorised expenditure			-	-				
Add: Other receipts			8,393	-			4,090	4,090
Actual amounts per income statement			186,901	178,620			158,497	152,046

Appropriation Statement for the year ended 31 March 2004

Economic classification	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/underspend (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
Current	169,690	(829)	168,861	170,451	(1,590)	100.9%	143,727	142,046
Personnel	55,346	(106)	55,240	55,239	1	100.0%	48,545	48,541
Transfer payments	69,686	-	69,686	69,686	-	100.0%	3,000	3,000
Other	44,658	(723)	43,935	45,526	(1,591)	103.6%	92,182	90,505
Capital	8,818	829	9,647	8,169	1,478	84.7%	10,001	10,000
Transfer payments	-	-	-	-	-	-	-	-
Acquisition of capital assets	8,818	829	9,647	8,169	1,478	84.7%	10,001	10,000
Total	178,508	-	178,508	178,620	(112)	100.1%	153,728	152,046

Standard item classification	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/underspend (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
Personnel	55,346	(106)	55,240	55,239	1	100.0%	48,545	48,541
Administrative	15,289	444	15,733	16,651	(918)	105.8%	13,220	13,144
Inventories	2,696	(280)	2,416	2,422	(6)	100.2%	3,094	2,814
Equipment	10,485	1,318	11,803	10,325	1,478	87.5%	11,101	11,098
Land and buildings	477	(303)	174	174	-	100.0%	224	224
Professional and special services	24,529	(1073)	23,456	24,008	(552)	102.4%	74,139	72,820
Transfer payments	69,686	-	69,686	69,686	-	100.0%	3,000	3,000
Miscellaneous	-	-	-	-	-	-	-	-
Special functions	-	-	-	115	(115)	-	405	405
Total	178,508	-	178,508	178,620	(112)	100.1%	153,728	152,046

Detail per Programme 1: Administration for the year ended 31 March 2004

	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/ (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
1 Management	4,001	(278)	3,723	3,723	-	100.0%	3,481	3,481
Current	3,957	(315)	3,642	3,642	-	100.0%	3,365	3,365
Capital	44	37	81	81	-	100.0%	116	116
1 Corporate Services	33,037	595	33,632	33,747	(115)	100.3%	31,294	31,292
Current	28,843	(362)	28,481	28,596	(115)	100.4%	25,504	25,502
Capital	4,194	957	5,151	5,151	-	100.0%	5,790	5,790
Total	37,038	317	37,355	37,470	(115)	100.3%	34,775	34,773

	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/ (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
Economic classification								
Current	32,800	(677)	32,123	32,238	(115)	100.4%	28,869	28,867
Personnel	19,091	(129)	18,962	18,962	-	100.0%	17,491	17,491
Transfer payments	-	-	-	-	-	-	-	-
Other	13,709	(548)	13,161	13,276	(115)	100.9%	11,378	11,376
Capital	4,238	994	5,232	5,232	-	100.0%	5,906	5,906
Transfer payments	-	-	-	-	-	-	-	-
Acquisition of capital assets	4,238	994	5,232	5,232	-	100.0%	5,906	5,906
Total	37,038	317	37,355	37,470	(115)	100.3%	34,775	34,773

Detail per Programme 1: Administration for the year ended 31 March 2004

Standard item classification	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/ (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
Personnel	19,091	(129)	18,962	18,962	-	100.0%	17,491	17,491
Administrative	4,084	(460)	3,624	3,624	-	100.0%	3,204	3,204
Inventories	1,106	(117)	989	989	-	100.0%	1,050	1,049
Equipment	5,611	1413	7,024	7,024	-	100.0%	6,739	6,738
Land and buildings	384	(243)	141	141	-	100.0%	162	162
Professional and special services	6,762	(147)	6,615	6,615	-	100.0%	5,724	5,724
Transfer payments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Special functions	-	-	-	115	(115)	-	405	405
Total	37,038	317	37,355	37,470	(115)	100.3%	34,775	34,773

Appropriation Statement
Detail per Programme 2: Policy and Research for the year ended 31 March 2004

Programme per subprogramme	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/(excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
2.1 Management	783	(26)	757	757	-	100.0%	1,512	1,226
Current	739	(25)	714	714	-	100.0%	1,380	1,094
Capital	44	(1)	43	43	-	100.0%	132	132
2.2 Policy	10,259	(42)	10,217	10,216	1	100.0%	5,075	5,075
Current	10,097	(57)	10,040	10,045	(5)	100.0%	4,996	4,996
Capital	162	15	177	171	6	96.6%	79	79
2.3 Research	4,855	683	5,538	5,538	-	100.0%	3,806	3,805
Current	4,822	683	5,505	5,505	-	100.0%	3,780	3,779
Capital	33	-	33	33	-	100.0%	26	26
Total	15,897	615	16,512	16,511	1	100.0%	10,393	10,106

Economic classification	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/(excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
Current	15,658	601	16,259	16,264	(5)	100.0%	10,156	9,869
Personnel	4,014	(16)	3,998	3,997	1	100.0%	3,131	3,131
Transfer payments	7,000	-	7,000	7,000	0	100.0%	3,000	3,000
Other	4,644	617	5,261	5,267	(6)	100.1%	4,025	3,738
Capital	239	14	253	247	6	97.6%	237	237
Transfer payments	-	-	-	-	-	-	-	-
Acquisition of capital assets	239	14	253	247	6	97.6%	237	237
Total	15,897	615	16,512	16,511	1	100.0%	10,393	10,106

Appropriation Statement
Detail per Programme 2: Policy and Research for the year ended 31 March 2004

Standard item classification	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/ (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
Personnel	4,014	(16)	3,998	3,997	1	100.0%	3,131	3,131
Administrative	743	(15)	728	734	(6)	100.8%	335	335
Inventories	157	(42)	115	115	-	100.0%	958	681
Equipment	239	14	253	247	6	97.6%	238	237
Land and buildings	-	-	-	-	-	-	-	-
Professional and special services	3,744	674	4,418	4,418	-	100.0%	2,731	2,722
Transfer payments	7,000	-	7,000	7,000	-	100.0%	3,000	3,000
Miscellaneous	-	-	-	-	-	-	-	-
Special functions	-	-	-	-	-	-	-	-
Total	15,897	615	16,512	16,511	1	100.0%	10,393	10,106

Appropriation Statement
Detail per Programme 3: Government and Media Liaison for the year ended 31 March 2004

Programme per subprogramme	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/ (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
3.1 Management	3,475	(242)	3,233	3,117	116	96.4%	3,102	2,905
Current	2,988	(242)	2,746	2,746	-	100.0%	2,738	2,541
Capital	487	-	487	371	116	76.2%	364	364
3.2 National Liaison	2,479	77	2,556	2,564	(8)	100.3%	2,429	2,324
Current	2,425	77	2,502	2,511	(9)	100.4%	2,424	2,319
Capital	54	-	54	53	1	98.1%	5	5
3.3 International and Media Liaison	4,523	(244)	4,279	4,347	(68)	101.6%	3,283	3,283
Current	4,426	(258)	4,168	4,243	(75)	101.8%	3,280	3,280
Capital	97	14	111	104	7	93.7%	3	3
3.4 News Service	2,612	220	2,832	2,838	(6)	100.2%	2,159	1,995
Current	2,547	220	2,767	2,794	(27)	101.0%	1,965	1,801
Capital	65	-	65	44	21	67.7%	194	194
3.5 Client Training Services	-	-	-	-	-	-	598	597
Current	-	-	-	-	-	-	545	545
Capital	-	-	-	-	-	-	53	52
Total	13,089	(189)	12,900	12,866	34	99.7%	11,571	11,104

Appropriation Statement

Detail per Programme 3: Government and Media Liaison for the year ended 31 March 2004

Economic classification	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/ (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
Current	12,386	(203)	12,183	12,294	(111)	100.9%	10,952	10,486
Personnel	8,623	137	8,760	8,760	-	100.0%	7,743	7,743
Transfer payments	-	-	-	-	-	-	-	-
Other	3,763	(340)	3,423	3,534	(111)	103.2%	3,209	2,743
Capital	703	14	717	572	145	79.8%	619	618
Transfer payments	-	-	-	-	-	-	-	-
Acquisition of capital assets	703	14	717	572	145	79.8%	619	618
Total	13,089	(189)	12,900	12,866	34	99.7%	11,571	11,104

Standard item classification	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/ (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
Personnel	8,623	137	8,760	8,760	-	100.0%	7,743	7,743
Administrative	1,990	174	2,164	2,267	(103)	104.8%	1,686	1,612
Inventories	311	(63)	248	255	(7)	102.8%	341	340
Equipment	818	(4)	814	669	145	82.2%	696	696
Land and buildings	-	-	-	-	-	-	-	-
Professional and special services	1,347	(433)	914	915	(1)	100.1%	1,105	713
Transfer payments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Special functions	-	-	-	-	-	-	-	-
Total	13,089	(189)	12,900	12,866	34	99.7%	11,571	11,104

Appropriation Statement
Detail per Programme 4: Provincial and Local Liaison for the year ended 31 March 2004

Programme per subprogramme	2003/04		Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/ (excess) R'000	Expenditure as % of revised allocation	2002/03	
	Adjusted appropriation R'000							Revised allocation R'000	Actual expenditure R'000
4.1 Management	4,451	(133)	4,318	4,378	(60)	101.4%		3,740	3,740
Current	4,331	(157)	4,174	4,233	(59)	101.4%		3,599	3,599
Capital	120	24	144	145	(1)	100.7%		141	141
4.2 Liaison	21,326	(21)	21,305	21,561	(256)	101.2%		18,643	18,636
Current	20,692	(14)	20,678	21,256	(578)	102.8%		17,390	17,383
Capital	634	(7)	627	305	322	48.6%		1,253	1,253
Total	25,777	(154)	25,623	25,939	(316)	101.2%		22,383	22,376

Economic classification	2003/04					2002/03			
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/ (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000	
Current	25,023	(171)	24,852	25,489	(637)	102.6%	20,989	20,982	
Personnel	16,794	182	16,976	16,976	-	100.0%	14,381	14,377	
Transfer payments	-	-	-	-	-	-	-	-	-
Other	8,229	(353)	7,876	8,513	(637)	108.1%	6,608	6,605	
Capital	754	17	771	450	321	58.4%	1,394	1,394	
Transfer payments	-	-	-	-	-	-	-	-	-
Acquisition of capital assets	754	17	771	450	321	58.4%	1,394	1,394	
Total	25,777	(154)	25,623	25,939	(316)	101.2%	22,383	22,376	

Appropriation Statement
Detail per Programme 4: Provincial and Local Liaison for the year ended 31 March 2004

Standard item classification	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/ (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
Personnel	16,794	182	16,976	16,976	-	100.0%	14,381	14,377
Administrative	6,979	123	7,102	7,739	(637)	109.0%	5,869	5,868
Inventories	434	43	477	477	-	100.0%	395	395
Equipment	933	32	965	644	321	66.7%	1,565	1,564
Land and buildings	93	(61)	32	32	-	100.0%	47	47
Professional and special services	544	(473)	71	71	-	100.0%	126	125
Transfer payments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Special functions	-	-	-	-	-	-	-	-
Total	25,777	(154)	25,623	25,939	(316)	101.2%	22,383	22,376

Appropriation Statement
Detail per Programme 5: Communication Service Agency for the year ended 31 March 2004

Programme per subprogramme		2003/04						2002/03	
		Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/ (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
5.1 Management		1,603	(69)	1,534	1,501	33	97.8%	1,263	1,262
	Current	1,511	(69)	1,442	1,441	1	99.9%	1,260	1,259
	Capital	92	-	92	60	32	65.2%	3	3
5.2 Marketing		10,386	(2,461)	7,925	7,356	569	92.8%	12,361	12,360
	Current	9,286	(2,251)	7,035	7,208	(173)	102.5%	11,494	11,493
	Capital	1,100	(210)	890	148	742	16.6%	867	867
5.3 Product Development		9,518	2,151	11,669	12,006	(337)	102.9%	8,823	7,908
	Current	7,940	2,151	10,091	10,642	(551)	105.5%	7,909	6,994
	Capital	1,578	-	1,578	1,364	214	86.4%	914	914
5.4 Content Development		2,514	(210)	2,304	2,285	19	99.2%	2,159	2,159
	Current	2,400	(210)	2,190	2,190	-	100.0%	2,105	2,105
	Capital	114	-	114	95	19	83.3%	54	54
	Total	24,021	(589)	23,432	23,148	284	98.8%	24,606	23,689

**Appropriation Statement
Detail per Programme 5: Communication Service Agency for the year ended 31 March 2004**

Economic classification	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/ (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
Current	21,137	(379)	20,758	21,480	(722)	103.5%	22,768	21,851
Personnel	6,824	(280)	6,544	6,544	-	100.0%	5,799	5,799
Transfer payments	-	-	-	-	-	-	-	-
Other	14,313	(99)	14,214	14,936	(722)	105.1%	16,969	16,052
Capital	2,884	(210)	2,674	1,668	1006	62.4%	1,838	1,838
Transfer payments	-	-	-	-	-	-	-	-
Acquisition of capital assets	2,884	(210)	2,674	1,668	1006	62.4%	1,838	1,838
Total	24,021	(589)	23,432	23,148	284	98.8%	24,606	23,689

Standard item classification	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/ (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
Personnel	6,824	(280)	6,544	6,544	-	100.0%	5,799	5,799
Administrative	1,493	622	2,115	2,287	(172)	108.1%	1,067	1,066
Inventories	688	(101)	587	586	1	99.8%	348	347
Equipment	2,884	(137)	2,747	1,741	1,006	63.4%	1,856	1,856
Land and buildings	-	1	1	1	-	-	-	-
Professional and special services	12,132	(694)	11,438	11,989	(551)	104.8%	15,536	14,621
Transfer payments	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Special functions	-	-	-	-	-	-	-	-
Total	24,021	(589)	23,432	23,148	284	98.8%	24,606	23,689

Appropriation Statement

Detail per Programme 6: International Marketing for the year ended 31 March 2004

Programme per subprogramme		2003/04						2002/03	
		Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/ (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
6.1	International Marketing	62,686	-	62,686	62,686	-	100.0%	50,000	49,998
	Current	62,686	-	62,686	62,686	-	100.0%	49,993	49,991
	Capital	-	-	-	-	-	-	7	7
	Total	62,686	-	62,686	62,686	-	100.0%	50,000	49,998

Economic classification	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/ (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
Current	62,686	-	62,686	62,686	-	100.0%	49,993	49,991
Personnel	-	-	-	-	-	-	-	-
Transfer payments	62,686	-	62,686	62,686	-	-	-	-
Other	-	-	-	-	-	-	49,993	49,991
Capital	-	-	-	-	-	-	7	7
Transfer payments	-	-	-	-	-	-	-	-
Acquisition of capital assets	-	-	-	-	-	-	7	7
Total	62,686	-	62,686	62,686	-	100.0%	50,000	49,998

Appropriation Statement
Detail per Programme 6: International Marketing for the year ended 31 March 2004

Standard item classification	2003/04						2002/03	
	Adjusted appropriation R'000	Virement R'000	Revised allocation R'000	Actual expenditure R'000	Savings/ (excess) R'000	Expenditure as % of revised allocation	Revised allocation R'000	Actual expenditure R'000
Personnel	-	-	-	-	-	-	-	-
Administrative	-	-	-	-	-	-	1,059	1,059
Inventories	-	-	-	-	-	-	2	2
Equipment	-	-	-	-	-	-	7	7
Land and buildings	-	-	-	-	-	-	15	15
Professional and special services	-	-	-	-	-	-	48,917	48,915
Transfer payments	62,686	-	62,686	62,686	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Special functions	-	-	-	-	-	-	-	-
Total	62,686	-	62,686	62,686	-	100.0%	50,000	49,998