

A critical analysis of government spending on sport: Mass participation and school allocation

J.J. SWART, M.J. SWANEPOEL AND J. SURUJLAL

Faculty of Economic Sciences and Information Technology, North-West University, P.O. Box 1174, Vanderbijlpark 1900, South Africa. E-mail: andre.swart@nwu.ac.za

Abstract

The government plays an important role in promoting and financing sport. The government therefore needs to budget for the activities it finances. The purpose of the study was to critically analyse government spending on sport with specific focus on mass participation and school sport allocation. A qualitative research approach using document analysis was used for the study. Document analysis entails a systematic procedure for reviewing or evaluating documents - both printed and electronic (computer-based and Internet-transmitted) material. The documents which were content analysed in this study were the Sport and Recreation South Africa (SRSA) Strategic Plan, Annual performance plans and Annual reports. The results of the analysis revealed that the administration costs in promoting sport are far too high. As a result inadequate funding is available for mass participation and school sport to develop sport at grassroots level. The surprisingly low allocation for school sport and mass participation is difficult to understand. In a broader context, the lack of investment in school sport decreases South Africa's potential to produce high quality talented athletes. This may ultimately impact on South Africa's performance in mega sport events.

Keywords: Budget, strategic plan, mass participation, school sport, administration costs.

How to cite this article:

Swart, J.J., Swanepoel, M.J. & Surujlal, J. (2014). A critical analysis of government spending on sport: Mass participation and school allocation. *African Journal for Physical, Health Education, Recreation and Dance*, October (Supplement 2:2), 251-265.

Introduction

The role of sport in any country cannot be underestimated or overstated. At a micro level participation in sport has numerous health benefits for individuals and communities (Sirard, Pfeiffer & Pate, 2006) and increases the likelihood of continued participation throughout life (Walters, Barr-Anderson, Wall & Neumark-Sztainer, 2009). It also contributes to lower levels of smoking and better nutritional practices (Taliaferro, Rienzo & Donovan, 2010). Le Menestrel and Perkins (2007) argue that participation in sport results in psychological and academic advantages, ranging from greater emotional control and resilience to higher grades and educational attainment.

At a macro level sport is an important component of the socio-economic development of any country (UNESCO, 2014). It transcends racial, cultural, language and age groups thereby promoting social cohesion. Active participation

in sport improves community health and productivity (Stephenson, Bauman, Armstrong, Smith & Bellew, 2000), imbibes discipline in character (Durell, 2013) and, by disregarding geographical barriers and social classes, it promotes peace and harmony among people (UNESCO, 2014).

Government plays a significant role in promoting and developing sport in a country. Government and the sport federations constitute the public sector of the sports industry, which are responsible for developing sports policies, allocating grants for developing infrastructure, nurturing talents and designing specialized programmes for overall development of sports (Banerjee, 2011).

Among different agencies that can contribute to increased levels of participation in sport are schools, sport clubs and federations. These agencies are responsible for organised sport in the country. They fall under the umbrella of Sport and Recreation South Africa (SRSA). These agencies, however, would require human and financial resources to function optimally.

The aim of SRSA is to maximise access, development and excellence at all levels of participation in sport and recreation to improve social cohesion, nation building and the quality of life of all South Africans (SRSA, 2009b). In order to achieve this aim SRSA has developed the following programmes: *administration* (to administer, guide and manage SRSA); *sport support services* (to support public entities and sport and recreation bodies, and monitor and report on their performance); *mass participation* (to provide support and strategic direction to increase the number of participants in sport and recreation); *international liaison and events* (to coordinate inter and intra-government sport and recreation relations and support the hosting of identified major events in South Africa); and *facilities co-ordination* (to coordinate the provision and management of sustainable sport and recreation infrastructure). In this regard, government has the potential to play an instrumental role in the financing and support to promote sport.

The role of government in the implementation of the afore-mentioned programmes will require, among other things, investment in sport and recreation clubs, subsidies to key delivery agents such as sports federations and schools, funding to forge and strengthen links with international sporting communities, funds for the preparation of elite athletes for major events and funds to promote the drive to eradicate the use of illegal substances in sport. The government therefore needs to budget for these events. A government budget is a government document presenting government's proposed revenues and spending for a financial year that is often passed by the legislature, approved by the chief executive or president and presented by the Finance Minister to the nation. The budget is also known as the Annual Financial Statement of the country. This

document estimates the anticipated government revenues and government expenditures for the ensuing (current) financial year (Wikipedia, 2011).

Problem statement

An examination of the strategic plan (SRSA, 2012b) indicated that the allocation of funds within the department and vote are not effectively utilised in supporting school sport and mass participation. The indication is that the average spending on administration, sport support services and international liaison exceeds the allocation to the school sport subprogrammes.

The annual performance report (SRSA, 2013a) revealed several significant weaknesses that limit the department's achievement of their strategic objectives. The weaknesses include the lack of availability of infrastructure in poorer communities, sport equipment, and properly trained coaches to serve as examples. It is therefore evident that the desired goals of government in respect of sport are not met. The conclusion that can be drawn from the afore-mentioned is that government is not meeting their goals with regard to sport participation and venues to facilitate sports participation. This observation highlights the need for research to investigate how effective government spending is.

A literature search yielded very few results which focus on the financial allocation of government funds towards sport or on the critical evaluation of the administration costs involved in sport. The funding for sport development is limited to a few sources among which the government is one (Wang & Wang, 2010). This study, therefore, intends to contribute to the limited knowledge base on budget allocations by providing evidence using a nonconventional research approach and triangulating the findings with relevant literature. The study critically analysed government spending on sport with specific focus on mass participation and school sport allocation.

Methodology

A qualitative research approach using document analysis was used for the study. Document analysis entails a systematic procedure for reviewing or evaluating documents - both printed and electronic (computer-based and Internet-transmitted) material (Bowen, 2009). Corbin and Strauss (2008) posit that this process requires data to be analysed and interpreted to extract elicited meaning, improve understanding of the phenomenon, and contribute to existing knowledge based on empirical findings.

According to Creswell (2003) an important advantage of analysing documents in preference to conducting interviews is that official documents represent data that have been compiled with great care and thought by experts in the field. Hence,

such analysis may reduce the potential bias which an interviewer or questionnaire may introduce during an interview (Stent, Hooks & Bradbury, 2010). Other advantages associated with document analysis is that it is less time consuming, efficient, relies on data analysis rather than data collection, most public documents are freely available, and it is less costly than other research methods. The strength of document content analysis lies in the fact that it is unobtrusive and nonreactive: It can be conducted without disturbing the setting in any way. It is left to the researcher/s to determine where the emphasis lies after the data have been gathered (Bowen, 2009). The process which is iterative allows researchers as well as readers to verify the results with reference to the document as well as gauge the care with which the analysis has been applied. The researcher may also examine periodic and final reports to get a clear picture of how an organisation performed over a period of time.

The documents for analysis in this study were the SRSA Strategic Plan (SRSA, 2007; SRSA, 2009b; SRSA, 2010b; SRSA, 2012b), Annual performance plans (SRSA, 2013a) and Annual reports (SRSA, 2009a; SRSA, 2010a; SRSA, 2011; SRSA, 2012a; SRSA, 2013b). The Strategic Plans contain information on the risks identified, the relevant subprogrammes, the financial budget per fiscal year and the objectives to be obtained for five fiscal years. The performance plans include the performance measures, weaknesses identified and commentary on spending and targets. The annual financial statements are audited by the Office of The Auditor General or contracted Auditors in public practice, which includes the financial statements, audit opinion and performance information. Particular emphasis was focused on the budget allocations in the Strategic Plan. Research evidence (e.g. de Villiers & van Staden, 2006; Mack & Ryan, 2007) suggests that the budget allocation is an important aspect which conveys critical financial information to the public. In the case of this study the budget allocation for sport was used as a basis for the research. It is assumed that the information disclosed in the budget reflects the decisions of the budget committee, are authentic and are available to the public.

Procedure

Prior to the commencement of the study the researchers decided which document would be most relevant to the study objectives. The following factors, as suggested by Bowen (2009) were considered in the choice of the documents: it was ascertained whether the content of the documents would contribute to the objectives of the study; the authenticity, credibility, accuracy, and representativeness of the document were considered; the completeness of the document; the originality and purpose for which the document was produced; and the source of the document. The decision to use the SRSA Strategic plans was deemed most appropriate because it not only fulfilled the aforementioned criteria but also contained the budget allocations and the strategic objectives of

the organisation. Hence, the budget allocation could be analysed in conjunction with the objectives of the organisation.

The information from the budget allocation was identified, classified, measured and interpreted in the context of the study. The contents of the budget were carefully analysed by experts in their field, one being a Chartered Accountant and Auditor and the other a Management Accountant.

Palmer (2012) argues that the purpose of a budgetary process is to provide a benchmark for comparison to actual results. The real value of a budget is to determine whether corrective action is taken to effectively improve future plans and results.

Document analysis

The SRSA (2007, 2009b, 2010b, 2012b) strategic plans were content-analysed. The FIFA 2010 World Cup expenditure was excluded from the analysis as it was a once-off event that could not be used in a comparison for the full period of review and would skew the analysis. The FIFA expenditure amounted to 88.46%, 76.68% and 44.69% of the total budget in the 2008/09, 2009/10 and 2010/11 fiscal years respectively. The overall budget of SRSA as a percentage of the total annual budget based on the relevant fiscal years as illustrated in Table 1 was analysed. In this analysis the contribution for sport development that the 2010 World Cup event presented and made to the upliftment of the specific sport in South Africa was excluded. Financial and non-financial data were used as part of the critical analysis.

Table 1: Total Allocation of Budget and strategic spending

Sport and recreation South Africa								
Programme	R'000			Adjusted ap- propriation	revised estimate	Medium-term expenditure esti- mate		
	audited outcome					2011/12	2012/13	2013/14
R thousand	2008/09	2009/10	2010/11	2011/12		2012/13	2013/14	2014/15
Administration	74 120	80 075	90 795	108 832	106 832	113 196	124 645	131 839
Sport Support Services	88 596	122 685	109 176	161 958	156 058	187 290	214 019	228 306
Mass Participation	349 345	452 368	470 758	500 821	503 821	525 427	553 097	584 326
International Liaison and Events	44 025	7 557	14 504	40 528	40 528	13 881	12 882	13 593
Facilities Coordination	6 042	5 862	7 200	8 741	8 741	8 630	9 238	9 547
2010 FIFA World Cup Unit	4 309 283	2 197 883	559 593	–	–	–	–	–
Total	4 871 411	2 866 430	1 252 026	820 880	815 980	848 424	913 881	967 611
Total Excluding FIFA	562 128	668 547	692 433	820 880	815 980	848 424	913 881	967 611

Source: SRSA (2012b).

Mass participation and school sport were selected in the mass participation subprogramme for evaluation and analysis. The total annual budget for the subprogramme was analysed in total as it all included mostly administrative headings and not financial support for youth level as illustrated in Table 2.

Table 2: Allocation of Budget and strategic spending for subprogramme

Mass participation							
Subprogramme	Audited outcome			Adjusted appropriation	Medium-term expenditure estimate		
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
R thousand							
Programme							
Management: Mass Participation	1 038	538	1 595	1 496	1 809	1 933	2 049
Community Mass Participation	312 300	423 606	445 244	472 027	481 026	509 043	537 753
School Sport	36 007	28 224	23 919	27 298	42 592	42 121	44 524
Total	349 345	452 368	470 758	500 821	525 427	553 097	584 326

Source: SRSA (2012b).

A summary of the number of participants and schools that received funds per year is illustrated in Table 3. The information on the summary was available in the SRSA Annual performance plan (2013a) and the Annual Reports for the fiscal periods 2009 to 2013 (SRSA, 2009a, SRSA, 2010a, SRSA, 2011, SRSA, 2012a, SRSA, 2013b). The mass participation allocation was expressed as a cost per participant per R'000 and the following formula was used to calculate the average cost per participant (amount per line items/ number of participants.). The summary and calculations are illustrated in Table 3. Allocated budget was used in conjunction with mass participation to analyse the percentage of mass participation, school sport compared to administration and other expenses as a percentage of the total budget for the fiscal period 2008/2009 to 2014/2015.

The purpose of this summary was to validate the accuracy of the published information. The performance information in the annual reports is normally audited by either the Auditor General or a public audit firm which should contribute towards the reliability of information.

Performance measurement

The Public Audit Act (PAA) (2004) requires all South African Government Departments and entity's auditors to conduct a review on the performance information reported against set objectives. Melitski and Manaouharan (2014) argue that performance management is a measurement tool to hold public officials accountable for government spending. The need for linking allocation of sources to performance measurement is further supported by the Governmental Accounting Standards Board (GASB: 2003a). The GASB (2003b) proposed 16 criteria measures for effective performance reporting. Of these the study focused

on analysis on results, key measures, factors affecting the results, consistency and accessibility and understanding ability.

The criteria set by the GASB (2003b) were compared to the performance information on the Annual reports, Annual performance reports and Strategic plans. The following concerns are the result of the comparison to the criteria: 1] The same information was not consistently disclosed from year to year; 2] Performance results are not always linked to deliverables or objectives; 3] Information was not easily available and accessible; and 4] Higher emphasis being placed on internal factors than on service delivery to external stakeholders.

Ratio analysis

Melitski and Manaouharan (2014) and Prinsloo and Roos (2006) argue that ratios and calculations can be used to determine the effectiveness of performance information of any entity. Part of the ratio analysis included elements of analytical procedures which forms part of the International Standards on Auditing. ISA 520 (2014:2) Par 4 defines analytical procedures as the *“evaluations of financial information through analysis of plausible relationships among both financial and non-financial data. Analytical procedures also encompass such investigation as is necessary of identified fluctuations or relationships that are inconsistent with other relevant information or that differ from expected values by a significant amount”*.

National Treasury (2011) outline ratio analysis as a process to gather and compare different sets of data that are disclosed in the financial statements. The process that was followed in this research included the gathering of source documents, identification and selection of indicators relevant to the study, collecting data from various sources and financial years and measurement of the financial statement information compared to specific number of participants that obtained a benefit from the funding. The success of any analysis is reliant on the standardisation of the measurement unit to be comparable to different fiscal periods. This was achieved by dividing the amounts allocated to specific programmes per fiscal year by the number of participants per that allocation. The analysis was performed on the basis that financial and non-financial data was compared to identify possible relationships. The fluctuations resulting from the analysis indicated that information was not consistently disclosed. The non-financial information used in the analysis included the calculation of the spending pattern and cost per individuals, projects and organisations that participated according to the mass participation programme. The allocation relationship between the different programmes as part of the budget were compared and calculated as a percentage of the total budget. The results of the analysis are illustrated in Table 3.

Table 3: Number of participants and allocations per year

Sub-programme: Community Mass Participation							
	Audited outcome as per Annual reports					Medium-term expenditure estimate as per Annual performance plan	
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
Sport participation promotional projects							
Planned number of participants	-	-	40 000	28 000	42 000	25000	27000
Actual number of participants per year	-	12 165	31 143	28 008	8 648	-	-
Planned Active recreational participants	2 000 000	4 000 000	-	-	3 300 000	-	-
Actual Active recreational participants per Annual reports	2 910 000	4 546 800	-	-	1 763 144	-	-
Cost per Participant Mass participation							
Projects	-	34 822	14 297	16 853	55 623	20 362	19 917
Allocation per participant		107	93	-		273	-
Number of schools supported to participate in school sport leagues.							
Planned Number of schools	-	26 000	-	3 000	4 000	4 000	4 000
Actual Number of schools	3 200	5 657	3 890	4 652	15 662	-	-
Actual Number of learners participating	2 000 000	-	-	1 016 062	1 137 614	-	-
Cost per school participating							
Number of schools	11 252	4 989	6 149	5 868	2 719	10 530	11 131
Allocation per learner		18	-		27	37	-

Source: SRSA Annual performance plan (2013a) and Annual Reports for periods 2009 to 2013 (SRSA, 2009a, SRSA, 2010a, SRSA, 2011, SRSA, 2012a, SRSA, 2013b)

Results

The Department of Sport and Recreations' strategic plan (SRSA, 2012b) indicated that from 2008 to 2015 the allocation for sport development at school level amounted to an annualized average of 3.15%. The allocation for mass participation amounts to an annualized average of 41.72%. Administration expenditure amounted to an annualized average of 26.34% of the allocation compared to the lower annualized average of 3.15% for development at school level. During the FIFA 2010 World Cup and the preceding years from 2008 to 2011 the average spending was only 1.21%, 18.92% and 9.87%, respectively.

The budget and strategic plan indicated that if the figures are adjusted by excluding the FIFA 2010 World Cup expenditure the amount allocated to school sport declined from 6.41% in 2008/09 to 4.87% in 2014/2015. These figures exclude the production price index (PPI) figures for the fiscal periods mentioned above.

The amounts were calculated based on a percentage of the total budget illustrated in Table 4 except for the mass participation subprogramme where school sport and mass participation was analysed as a percentage of the total subprogramme allocation as set out in Table 5. The administration cost as illustrated in Table 1 was calculated by aggregating the allocation to the Administration, Sport Support Services, International Liaison and Events and Facilities Coordination subprogrammes expressed as a percentage of the total budget.

Table 4: Percentage of total budget

AS Percentage of total budget Excluding FIFA	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Average
School Sport as % of total budget	6.4%	4.2%	3.5%	3.3%	5.2%	5.0%	4.9%	7.2%
Mass participation as % of total budget	55.6%	63.4%	64.3%	56.3%	59.0%	60.0%	58.8%	59.6%
Admin as % of total budget	37.9%	32.3%	32.0%	38.1%	38.3%	38.1%	39.5%	36.6%
Administration	13.2%	12.0%	13.1%	13.0%	13.1%	13.3%	13.6%	13.0%
Sport Support Services	15.8%	18.4%	15.8%	19.3%	19.1%	22.1%	23.4%	19.1%
International Liaison and Events	7.8%	1.1%	2.1%	4.8%	5.0%	1.6%	1.4%	3.4%
Facilities Coordination	1.1%	0.9%	1.0%	1.0%	1.1%	1.0%	1.0%	1.0%

Source: SRSA (2012b) Adapted.

Table 5: Analysis of Mass participation sub programmes as percentage of budget

Percentage of subprogramme Excluding FIFA	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Average
School Sport as % of Mass participation	10.3%	6.2%	5.1%	5.5%	8.1%	7.6%	7.6%	7.2%
Mass participation sub programme	89.4%	93.6%	94.6%	94.3%	91.5%	92.0%	92.0%	59.6%

Source: SRSA (2012b) Adapted.

Issues that are highlighted in Tables 3, 4 and 5 suggest that not enough attention is paid to allocation of funding school participation to promote sport development. Allocation for administration compared to allocation for school participation is approximately six to eight times more as illustrated in Figure 1.

The percentage of funding allocated for the development of sport for participation appears far less than actual requirements to meet the objectives of sport development with higher allocation devoted to management and administration costs.

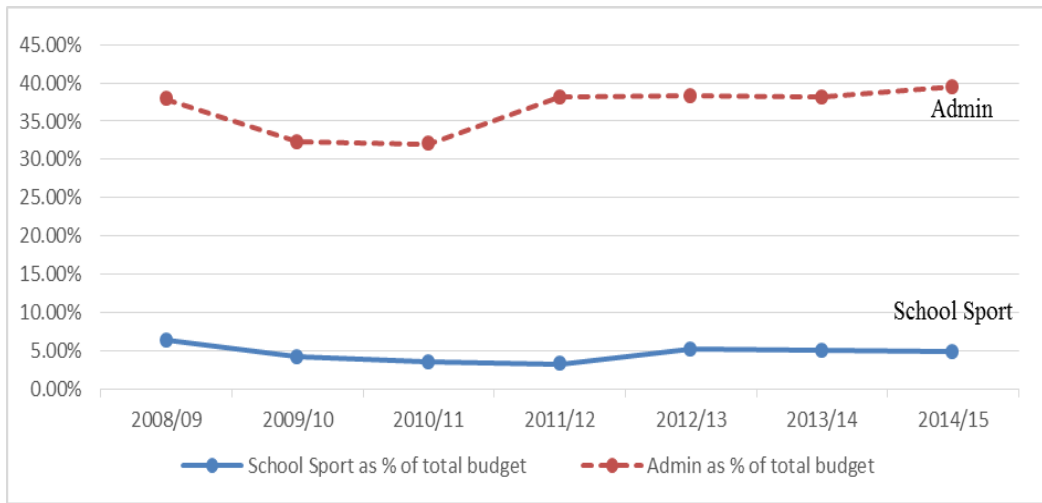


Figure 1: Comparison between admin and school participation allocations

Discussion

The analysis of the budget revealed that the allocation of funds is skewed when the allocations for administration and school sport are compared. Given the fact that the schools are seen as “nursery” or “breeding ground” for future athletes who may participate on national or international level as well as at community level, the surprisingly low allocation for school sport is difficult to understand. In a broader context, the lack of investment in school sport decreases South Africa’s potential to produce high quality talented athletes. This may ultimately impact on South Africa’s performance in mega sport events.

An interesting observation can be made when the budget allocation is calculated per learner. The allocation per learner was calculated at R37 per learner (Table 3) for the 2012/2013 fiscal year. This amount compared to the basic cost of a kit in one of the popular sports is illustrated in Table 6.

Table 6: Cost of kit and allocation per learner

National sport	Minimum kit required	Allocation per learner	Cost per kit	No of times less than required allocation
Rugby and soccer	Boots, socks, trousers and shirt	R37	R1 135	31
Cricket	Bat, shoes, pads, gloves, helmet, pants and shirt	R37	R2 360	64
Athletics	Pants, shirt, socks and shoes	R37	R1 225	33

Allocation for individual learners amounted to R18 and R27 for the 2008/2009 and 2009/2010 fiscal years respectively (Table 3).

A comparison of the budget allocation for mass participation and school sports is provided in Figure 2. This figure reveals that less than 10% of the total mass

participation subprogramme budget is allocated to school sports. Although the objective is to get the community involved in sport participation school children and their parents form a significant proportion of the community. Given this it may perhaps wise to allocate more funding towards school sports and encourage greater parental involvement. This may reduce the administrative burden as the school system already has structures in place for sport.

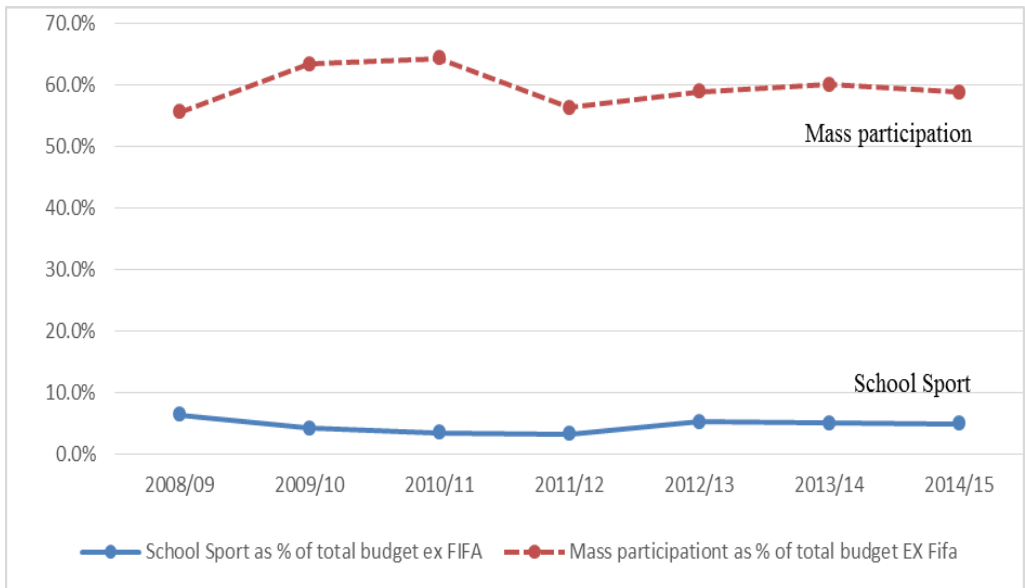


Figure 2: Mass participation sub programme

Australia was selected as a benchmark to compare the South African funding model with. Australia is also a member of the Commonwealth of Nations. The Australian Sport Council (2013) illustrated that performance is a major element in the determination of allocation in Australian sport codes. Out of the 54 sport codes supported by the Australian government only six codes received more funding towards sport participation compared to high performance allocation. The success of this model is supported by the BBC (2014) statistics that indicated that the London 2012 Olympics was in favour of Australia which was ranked 6th with 35 medal compared to South Africa 23rd place with only 6 medals. The results of the Commonwealth Games 2014 further support the success of the Australian medal. Australia sustained a 2nd place in 2014 (BBC: 2014) compared to a 1st place in 2010 (NewsBBC: 2010). Compared to this ranking South Africa dropped from 5th place in 2010 (NewsBBC: 2010) to 7th place in 2014 (BBC: 2014).

The limitation of this comparison is that the same information is not available for Australian school sports with regard to number of participants. However it appears evident that models used in other countries appear to be more effective

than what is currently adapted in South Africa. It is not the intention of this study to suggest the adoption of other models but rather to examine the other models and apply best practices which can be implemented in the South African context.

Implications for further study

The findings of this study provide an ideal platform for future research on financial allocations in sport. Further research could be conducted on the risks and strengths of the Department of Sport and Recreation's strategy to increase sport participation while ensuring the efficient and effective use of funds. Further research could also focus on the processes involved in determining and allocating funds and resources.

Conclusion

The purpose of the study was to critically analyse government spending on sport with particular reference to the mass participation programme. The results of the analysis revealed that the administration costs in promoting sport are far too high. As a result inadequate funding is available for mass participation and school sport to develop sport at grassroots level. This does not auger well for a nation which is passionate about sport and hopes make its mark in the international sport arena.

References

- Australian Sport Council (2013). Annual_Report_2012-13. https://secure.ausport.gov.au/___data/assets/pdf_file/0007/552535/Annual_Report_2012-13.PDF. Accessed on 2014/06/26.
- Banerjee, A. (2011). Role of government in promoting sports in India: A critical evaluation. Available at: <http://thesportdigest.com/2011/08/806/>. Accessed on 2014/03/16.
- BBC (2014). Commonwealth Games 2014 medals. <http://www.bbc.com/sport/commonwealth-games/2014/medals/countries>. Accessed on 2014/09/08.
- BBC Sports (2014). Olympics medals table. <http://www.bbc.co.uk/sport/olympics/2012/medals/countries>. Accessed on 2014/06/26.
- Bowen, G.A. (2009). Document analysis as a qualitative research method. *Qualitative Research Journal*, 9(2), 27-40.
- Corbin, J.A. & Strauss, A. (2008). *Basics of Qualitative Research* (3rd ed.). Thousand Oaks, CA: Sage.
- Creswell, J.W. (2003). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (2nd ed.). Thousand Oaks, CA: Sage.
- de Villiers, C. & van Staden, C. J. (2006). Can less environmental disclosure have a legitimising effect? Evidence from Africa. *Accounting Organizations and Society*, 31(8), 763-781.

Durell, L. (2013). The role of sport in nation building. Available at: <http://prezi.com/nplz9vtocg6/the-role-of-sport-in-nation-building/>. Accessed on 2014/04/21.

Government Accounting Standards Board (2003a). *Reporting Performance Information: Suggested Criteria for effective Communication*, Norwalk, Conn.: GASB.

Government Accounting Standards Board (2003b). Special Report Summary: Reporting Performance Information: Suggested Criteria for effective Communication, Norwalk, Conn.: GASB. http://www.seagov.org/sea_gasb_project/criteria_summary.pdf: Accessed on 2014/06/27.

Le Menestrel, S. & Perkins, D.F. (2007). An overview of how sports, out-of-school time, and youth well-being can and do intersect. *New Directions for Youth Development*, 115 (Fall), 13-25.

Mack, J. & Ryan, C. (2007). Is there an audience for public sector annual reports: Australian evidence? *International Journal of Public Sector Management*, 20(2), 134-146.

Melitski, J. & Manoharan, A. (2014). Performance measurement, accountability, and transparency of budgets and financial reports. *Public Administration Quarterly*. (Spring), 38(1), 38-70.

National Treasury (2011). Performance information Handbook. Department of National Treasury. Republic of South Africa.

NewsBBC (2010). Commonwealth Games 2010 medals. http://news.bbc.co.uk/sport2/hi/commonwealth_games/delhi_2010/medals_table/default.stm. Accessed: 2014/09/08

Palmer, D.A. (2012). Budgetary control and variance analysis. Available at: <http://www.financialmanagementdevelopment.com/Slides/handouts/213.pdf>. Accessed on 2014/03/21.

Perkins, D.F., Jacobs, J.E., Barber, B.L. & Eccles, J.S. (2004). Childhood and adolescent sports participation as predictors of participation in sports and physical fitness activities during young adulthood. *Youth and Society*, 35, 495-520.

Prinsloo, J. & Roos, M. (2006). *Performance Auditing: A Step-by-Step Approach* (1st ed.). Pretoria: Van Schaik Publishers.

SAICA (South African Institute of Chartered Accountants) (2014). SAICA Handbook 2013/2014. . Vol. 2, Auditing. Durban: LexisNexis.

Sirard J. R., Pfeiffer, K. A. & Pate, R. R. (2006). Motivational factors associated with sports program participation in middle school students. *Journal of Adolescent Health*, 38, 696- 703.

South Africa (2004). Public Audit Act no 25 of 2004. Pretoria: Reserve Bank.

SRSA (Sport and Recreation South Africa) (2013a). SRSA Annual performance plan 2012-2016. <http://www.srsa.gov.za/pebble.asp?relid=1409>. Accessed on 2014/04/01.

SRSA (Sport and Recreation South Africa) (2013b). SRSA Annual report 2012/2013. <http://www.srsa.gov.za/pebble.asp?relid=2032>. Accessed on 2014/04/01.

SRSA (Sport and Recreation South Africa) (2012a). SRSA Annual report 2011/2012. [http://www.srsa.gov.za/MediaLib/Home/DocumentLibrary/PART%201%20-%20ANNUAL%20REPORT%20_2012\[1\].pdf](http://www.srsa.gov.za/MediaLib/Home/DocumentLibrary/PART%201%20-%20ANNUAL%20REPORT%20_2012[1].pdf). Accessed on 2014/04/01.

SRSA (Sport and Recreation South Africa) (2012b). SRSA Strategic Plan 2012-2016. <http://www.srsa.gov.za/pebble.asp?relid=1409>. Accessed on 2014/04/01.

SRSA (Sport and Recreation South Africa) (2011). SRSA Annual report 2010/2011. <http://www.srsa.gov.za/pebble.asp?relid=1162>. Accessed on 2014/04/01.

SRSA (Sport and Recreation South Africa) (2010a). SRSA Annual report 2009/2010. <http://www.srsa.gov.za/pebble.asp?relid=528>. Accessed on 2014/04/01.

SRSA (Sport and Recreation South Africa) (2010b). SRSA Strategic Plan 2010-2014. https://www.google.co.za/search?biw=1366&bih=661&q=srsa+strategic+plan+2010+2014&oq=srsa+strategic+plan+2010+2014&gs_l=serp.3...2746.10114.0.10605.25.25.0.0.0.438.3672.11j1j12j0j1.25.0...0...1c.1.39.serp..10.15.1794.N7yiUrwuIxM. Accessed on 2014/04/01.

SRSA (Sport and Recreation South Africa) (2009a). Annual report http://www.srsa.gov.za/MediaLib/Home/DocumentLibrary/SRSA_Annual_Report_2008-2009small.pdf. Accessed on 2014/04/14.

SRSA (Sport and Recreation South Africa) (2009b). Strategic Plan for the fiscal years 2009 – 2013 <http://www.srsa.gov.za/MediaLib/Home/DocumentLibrary/Strategic%20Plan%202009%20small.pdf>. Accessed on 2014/04/01.

SRSA (Sport and Recreation South Africa) (2007). SRSA Strategic Plan 2007 – 2011. National Sport and Recreation Amendment Bill [B17B-2006] <http://www.pmg.org.za/minutes/20070509-sports-and-recreation-sa-2007-10-budget-vote-strategic-plan-briefing>. Accessed on 2014/04/01.

Stent, W., Hooks, J. & Bradbury, M. (2010). New Zealand's switch to IFRS: Beyond the financial statements - a qualitative analysis of annual reports. *Pacific Accounting Review*, 22(2), 92-107.

Stephenson, J., Bauman, A., Armstrong, T., Smith, B. & Bellew, B. (2000). *The Costs of Illness Attributable to Physical Inactivity in Australia: A preliminary Study*. Canberra: Commonwealth department of Health and Aged Care and the Australian Sports Commission.

Taliaferro L.A., Rienzo B.A. & Donovan K.A. (2010). Relationships between youth sport participation and selected health risk behaviors from 1999 to 2007. *Journal of School Health*, 80, 399-410.

UNESCO (2014). Sport for peace and development. Available at: <http://www.unesco.org/new/en/social-and-human-sciences/themes/physical-education-and-sport/sport-for-peace-and-development/>. Accessed on 2014/04/21.

Walters, S., Barr-Anderson, D. J., Wall, M. & Neumark-Sztainer, D. (2009). Does participation in organized sports predict future physical activity for adolescents from diverse economic backgrounds? *Journal of Adolescent Health*, 44, 268-274.

Wang, F. & Wang, W. (2010). On the role of Government in developing sports industry. *Management and Service Science (MASS)*, 1-3, Accessed on 2014/04/08.

Wikipedia (2011). Government budget. Available at: http://en.wikipedia.org/wiki/Government_budget. Accessed on 2014/04/21.