

Vote 03

Finance

Adjusted Budget Summary

Table 3.1: Adjusted Budget Summary

2014/15				
R thousand	Main Appropriation	Adjusted Appropriation	Decrease	Increase
Amount to be appropriated	268 169	276 024	–	7 855
<i>of which:</i>				
Current payments	260 233	265 202	–	4 969
Transfers and subsidies	3 509	6 405	–	2 896
Payments for capital assets	4 427	4 417	(10)	–
Payments for financial assets	–	–	–	–
Direct Charge against Provincial Revenue Fund	–	–	–	–
Executive authority	MEC for Finance			
Accounting officer	Deputy Director General of Finance			

Summary of Revenue

Table 3.2: Summary of Receipts

2014/15								
Programme	Additional appropriation							
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation
Equitable Share	259 693	–	–	–	–	7 855	7 855	267 548
Conditional grants	–	–	–	–	–	–	–	–
Own Revenue	8 476	–	–	–	–	–	–	8 476
Other	–	–	–	–	–	–	–	–
Total Revenue	268 169	–	–	–	–	7 855	7 855	276 024

Mission

The equitable allocation and optimal utilization of provincial resources to ensure a quality and better life for all through:

- Quality financial advice and support to departments, public entities and municipalities.
- Efficient financial management and fiscal discipline.
- Effective monitoring of resource utilization.

Adjusted Estimates of Provincial Expenditure 2014

Table 3.3: Adjusted Estimates

Programme	2014/15						
	Main appropriation	Additional appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	
R thousand							
1. Administration	79 919	–	–	(1 130)	–	(2 145)	76 644
2. Sustainable Resources Management	46 946	–	–	184	–	–	47 130
3. Asset And Liabilities Management	113 790	–	–	2 658	–	–	116 448
4. Financial Governance	27 514	–	–	(1 712)	–	10 000	35 802
Total	268 169	–	–	–	–	7 855	276 024
Economic classification							
Current payments	260 233	–	–	(2 886)	–	7 855	265 202
Compensation of employees	154 436	–	–	(7 100)	–	(1 445)	145 891
Goods and services	105 797	–	–	4 214	–	9 300	119 311
Interest and rent on land	–	–	–	–	–	–	–
Transfers and subsidies	3 509	–	–	2 896	–	–	6 405
Provinces and municipalities	3 013	–	–	2 688	–	–	5 701
Departmental agencies and accounts	463	–	–	–	–	–	463
Higher education institutions	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–
Households	33	–	–	208	–	–	241
Payments for capital assets	4 427	–	–	(10)	–	–	4 417
Buildings and other fixed structures	–	–	–	–	–	–	–
Machinery and equipment	4 377	–	–	(68)	–	–	4 309
Heritage assets	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–
Software and other intangible assets	50	–	–	58	–	–	108
Payments for financial assets	–	–	–	–	–	–	–
Total	268 169	–	–	–	–	7 855	276 024

Programme 1: Administration

Table 3.3.1: Administration

Subprogramme		2014/15						Adjusted appropriation
		Additional appropriation					Total additional appropriation	
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments		
1. Member of Executive Council	5 851	–	–	(1 794)	–	(2 145)	(3 939)	1 912
2. Management Services	32 866	–	–	(1 539)	–	–	(1 539)	31 327
3. Financial Management	36 992	–	–	2 633	–	–	2 633	39 625
4. Internal Audit	4 210	–	–	(430)	–	–	(430)	3 780
Total	79 919	–	–	(1 130)	–	(2 145)	(3 275)	76 644
Economic classification								
Current payments	77 250	–	–	(1 242)	–	(2 145)	(3 387)	73 863
Compensation of employees	49 017	–	–	(4 325)	–	(1 445)	(5 770)	43 247
Goods and services	28 233	–	–	3 083	–	(700)	2 383	30 616
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	509	–	–	112	–	–	112	621
Provinces and municipalities	13	–	–	–	–	–	–	13
Departmental agencies and accounts	463	–	–	–	–	–	–	463
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	33	–	–	112	–	–	112	145
Payments for capital assets	2 160	–	–	–	–	–	–	2 160
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	2 160	–	–	–	–	–	–	2 160
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets	–	–	–	–	–	–	–	–
Total	79 919	–	–	(1 130)	–	(2 145)	(3 275)	76 644

This budget of this Programme has decreased by a total of R3.275 million, an amount of R0.184 million has been shifted to Programme 2: Sustainable Resource Management for payment of data cleansing at Emalahleni District Municipality, R0.946 million has been shifted to Programme 3: Asset and Liabilities Management to cover projected overspending on SITA payments. A budget of R2.145 million has been transferred to Department of Economic Development and Tourism to fund statutory allocation and other related costs.

Programme 2: Sustainable Resources Management

Table 3.3.2: Sustainable Resources Management

Subprogramme		2014/15						Adjusted appropriation
		Additional appropriation					Total additional appropriation	
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments		
1. Programme Support	1 746	–	–	–	–	–	–	1 746
2. Economic Analysis	3 721	–	–	(60)	–	–	(60)	3 661
3. Provincial Administration Fiscal Discipline	6 137	–	–	(1 348)	–	–	(1 348)	4 789
4. Budget And Expenditure Management	9 052	–	–	110	–	–	110	9 162
5. Municipal Finance	21 758	–	–	1 932	–	–	1 932	23 690
6. Infrastructure Co-Ordination	4 532	–	–	(450)	–	–	(450)	4 082
Total	46 946	–	–	184	–	–	184	47 130
Economic classification								
Current payments								
Compensation of employees	36 389	–	–	(2 494)	–	–	(2 494)	33 895
Goods and services	7 507	–	–	10	–	–	10	7 517
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	3 000	–	–	2 688	–	–	2 688	5 688
Provinces and municipalities	3 000	–	–	2 688	–	–	2 688	5 688
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–
Payments for capital assets	50	–	–	(10)	–	–	(10)	40
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	50	–	–	(10)	–	–	(10)	40
Payments for financial assets	–	–	–	–	–	–	–	–
Total	46 946	–	–	184	–	–	184	47 130

This Programme has received an amount of R0.184 million from Programme 1: Administration to cover cost of data cleansing to be transferred to Emalahleni Municipality in line with Executive Council resolution 63 of 2014.

Programme 3: Asset and Liabilities Management

Table 3.3.3: Asset And Liabilities Management
Subprogramme

Subprogramme		2014/15						
		Additional appropriation						
	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation
R thousand								
1. Programme Support	1 666	–	–	–	–	–	–	1 666
2. Provincial Supply Chain Management	16 960	–	–	153	–	–	153	17 113
3. Financial Assets Management	3 003	–	–	(51)	–	–	(51)	2 952
4. Public Sector Liabilities	4 024	–	–	1 071	–	–	1 071	5 095
5. Physical Assets Management	5 014	–	–	–	–	–	–	5 014
6. Interlinked Financial Systems	12 444	–	–	(700)	–	–	(700)	11 744
7. InformationTechnology	70 679	–	–	2 185	–	–	2 185	72 864
Total	113 790	–	–	2 658	–	–	2 658	116 448
Economic classification								
Current payments	111 573	–	–	2 562	–	–	2 562	114 135
Compensation of employees	50 388	–	–	(271)	–	–	(271)	50 117
Goods and services	61 185	–	–	2 833	–	–	2 833	64 018
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	–	–	–	96	–	–	96	96
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	–	–	–	96	–	–	96	96
Payments for capital assets	2 217	–	–	–	–	–	–	2 217
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	2 217	–	–	(68)	–	–	(68)	2 149
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	68	–	–	68	68
Payments for financial assets	–	–	–	–	–	–	–	–
Total	113 790	–	–	2 658	–	–	2 658	116 448

This budget of the Programme has increased by R2.658 million in order to defray projected overspending on goods and services due to inadequate budgeting for SITA payments.

Programme 4: Financial Governance

Table 3.3.4: Financial Governance

Subprogramme		2014/15						Adjusted appropriation
		Additional appropriation					Total additional appropriation	
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments		
1. Programme Support	3 953	–	–	(1 044)	–	10 000	8 956	12 909
2. Accounting Services	5 045	–	–	100	–	–	100	5 145
3. Norms And Standards	14 619	–	–	(1 158)	–	–	(1 158)	13 461
4. Risk Management	1 858	–	–	100	–	–	100	1 958
5. Provincial Internal Audit	2 039	–	–	290	–	–	290	2 329
Total	27 514	–	–	(1 712)	–	10 000	8 288	35 802
Economic classification								
Current payments	27 514	–	–	(1 712)	–	10 000	8 288	35 802
Compensation of employees	18 642	–	–	–	–	–	–	18 642
Goods and services	8 872	–	–	(1 712)	–	10 000	8 288	17 160
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies								
Provinces and municipalities	–	–	–	–	–	–	–	–
Departmental agencies and accounts	–	–	–	–	–	–	–	–
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organisations	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	–	–	–	–	–	–	–	–
Payments for capital assets								
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	–	–	–	–	–	–	–	–
Payments for financial assets								
Total	27 514	–	–	(1 712)	–	10 000	8 288	35 802

This budget of the Programme has been decreased by R1.712 million as a result of funds shifted to Programme 3: Asset and Liabilities Management in order to defray projected overspending on SITA payments. An additional amount of R10.000 million has been received to cover the cost of the section 18 (2) (g) intervention that took place at the Department of Health.

Goods and Services

Table 3.4: Summary of Goods and Services

		2014/15						
		Additional appropriation						
	Main		Unforeseeable	Virements	Declared	Other	Total	
R thousand	appropriation	Roll-overs	/ unavoidable	and shifts	unspent funds	Adjustments	additional appropriation	Adjusted appropriation
Goods and services	105 797	—	—	4 214	—	9 300	13 514	119 311
Administrative fees	667	—	—	29	—	(30)	(1)	666
Advertising	977	—	—	579	—	—	579	1 556
Assets less than the capitalisation threshold	381	—	—	(200)	—	—	(200)	181
Audit cost: External	4 632	—	—	1 665	—	—	1 665	6 297
Bursaries: Employees	—	—	—	—	—	—	—	—
Catering: Departmental activities	1 385	—	—	(211)	—	—	(211)	1 174
Communication (G&S)	3 228	—	—	432	—	(40)	392	3 620
Computer services	54 040	—	—	2 268	—	—	2 268	56 308
Consultants and professional services: Business	5 177	—	—	879	—	10 000	10 879	16 056
Consultants and professional services: Infrastructure	—	—	—	—	—	—	—	—
Consultants and professional services: Labour	—	—	—	—	—	—	—	—
Consultants and professional services: Scientific	—	—	—	—	—	—	—	—
Consultants and professional services: Legal and	2	—	—	38	—	—	38	40
Contractors	276	—	—	60	—	—	60	336
Agency and support / outsourced services	121	—	—	340	—	—	340	461
Entertainment	—	—	—	—	—	—	—	—
Fleet services (including government motor transport)	1 036	—	—	200	—	—	200	1 236
Housing	—	—	—	—	—	—	—	—
Inventory: Clothing material and accessories	—	—	—	—	—	—	—	—
Inventory: Farming supplies	—	—	—	—	—	—	—	—
Inventory: Food and food supplies	36	—	—	(36)	—	—	(36)	—
Inventory: Fuel, oil and gas	—	—	—	—	—	—	—	—
Inventory: Learner and teacher support materials	—	—	—	—	—	—	—	—
Inventory: Materials and supplies	—	—	—	—	—	—	—	—
Inventory: Medical supplies	—	—	—	—	—	—	—	—
Inventory: Medicine	—	—	—	—	—	—	—	—
Medical inventory interface	—	—	—	—	—	—	—	—
Inventory: Other supplies	—	—	—	—	—	—	—	—
Consumable supplies	708	—	—	150	—	—	150	858
Consumable: Stationery, printing and office supplies	2 353	—	—	(395)	—	—	(395)	1 958
Operating leases	5 571	—	—	500	—	—	500	6 071
Property payments	2 689	—	—	(260)	—	—	(260)	2 429
Transport provided: Departmental activity	355	—	—	(254)	—	—	(254)	101
Travel and subsistence	16 197	—	—	(514)	—	(585)	(1 099)	15 098
Training and development	2 966	—	—	(618)	—	(45)	(663)	2 303
Operating payments	1 765	—	—	(542)	—	—	(542)	1 223
Venues and facilities	1 235	—	—	104	—	—	104	1 339
Rental and hiring	—	—	—	—	—	—	—	—

Goods and Services has increased by R13.514 million to cover projected overspending as a result of the takeover of Matikwane Hospital, the cost of the intervention in the Department of Health and projected overspending on SITA payments as well as audit fees on the sector audit over and above the normal regulatory audit

Infrastructure Payments

Table 3.5: Summary of departmental infrastructure by category

2014/15								
R thousand	Main appropriation	Additional appropriation					Total additional appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments		
Infrastructure								
Existing infrastructure assets	-	-	-	-	-	-	-	-
Maintenance and repair: Current	-	-	-	-	-	-	-	-
Upgrade and additions: Capital	-	-	-	-	-	-	-	-
Refurbishment and rehabilitation: Cap	-	-	-	-	-	-	-	-
New infrastructure assets: Capital								
Infrastructure transfers	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-
Current	-	-	-	-	-	-	-	-
Infrastructure: Payments for finan	-	-	-	-	-	-	-	-
Infrastructure: Leases	3 271	-	-	500	-	-	500	3 771
Capital infrastructure	-	-	-	-	-	-	-	-
Current infrastructure	3 271	-	-	500	-	-	500	3 771
Total Infrastructure	3 271	-	-	500	-	-	500	3 771

The budget allocated for leases has increased by R0.500 million due to increase in the cost of office buildings rented by the Department.

Details of adjustments to Estimates of Provincial Expenditure 2014

Virements and shifts

Table 3.6: Details on virements per programme and economic classification

Programmes					
1. Administration 2. Sustainable Resources Management 3. Asset And Liabilities Management 4. Financial Governance					
FROM			TO		
Programme by Economic classification	Motivation	R thousand	Programme by Economic classification	Motivation	R thousand
Programme 1: Administration			Programme 1: Administration		
Compensation of employees	Savings accumulated from vacant funded posts.	4 325	Goods and services	To cover payment take over of Matikwane Hospital and audit fees	2 483
			Households	To cover payment of leave gratuities.	112
			Programme 2: Sustainable Resources Management		
			Provinces and municipalities	For payment of Data cleansing at Emalahleni District Municipality.	184
			Programme 3: Asset And Liabilities Management		
			Goods and services	To cover projected overspending on Sita payments	946
Shifts within the programme as a percentage of the programme budget		-3.2%			
Virements to other programmes as a percentage of the programme budget		-1.4%			
Programme 2: Sustainable Resources Management			Programme 2: Sustainable Resources Management		
Compensation of employees	Savings accumulated from vacant funded posts.	2 504	Provinces and municipalities	For payment of Data cleansing at Emalahleni District Municipality.	2 504
			Programme 2: Sustainable Resources Management		
Machinery and equipment	Savings accumulated from purchase of software.	10	Goods and services	To cover cost of travelling.	10
Shifts within the programme as a percentage of the programme budget		-5.4%			
Virements to other programmes as a percentage of the programme budget					

Adjusted Estimates of Provincial Revenue and Expenditure 2014

Programme 3: Asset And Liabilities Management		271	Programme 3: Asset And Liabilities Management		271
Compensation of employees	Savings accumulated from vacant funded posts.	271	Goods and services	To cover travelling costs.	175
			Households	To cover payment of leave gratuities.	96
			Programme 2: Sustainable Resources Management		
Shifts within the programme as a percentage of the programme budget		-0.2%			
Virements to other programmes as a percentage of the programme budget					
Programme 4: Financial Governance		1 712	Programme 3: Asset And Liabilities Management		1 712
Goods and services	underspending as a result of non performance of staf verification	1 712	Goods and services	To cover projected overspending on Sita payments	1 712
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget		-6.2%			
TOTAL		8 822	TOTAL		8 222

Other adjustments – R12.145 million

Adjustments due to significant and unforeseeable economic and financial events

Programme 4: Financial Governance

The Department has received an additional allocation of R10 million to cover the cost of intervention at the Department of Health following an EXCO resolution of 19-21 June 2014 to place the Department of Health under the section 18(2)(g) PFMA intervention.

Funds shifted between votes following a transfer of a function – R2.145 million

Programme 1: Administration

A budget of R2.145 million will be shifted to Department of Economic Development and Tourism to fund statutory allocation as well as other related costs.

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

Table 3.7: Expenditure Trends

R Thousand	2013/14 Expenditure outcome					2014/15 Preliminary expenditure		
	Adjusted appropriation	Apr '13 - Sep '13 % of adjusted		Apr '13 - Mar '14 % of adjusted		Adjusted appropriation	Apr '14 - Sep '14 % of adjusted	
		Apr '13 - Sep '13	appropriation	Apr '13 - Mar '14	appropriation		- Sep '14	appropriation
1. Administration	74 972	35 487	47.3	73 704	98.3	76 644	39 314	51.3
2. Sustainable Resources Management	45 023	18 688	41.5	44 489	98.8	47 130	20 963	44.5
3. Asset And Liabilities Management	106 204	47 763	45.0	106 036	99.8	116 448	56 919	48.9
4. Financial Governance	28 806	12 227	42.4	27 523	95.5	35 802	11 735	32.8
Total	255 005	114 165	44.8	251 752	98.7	276 024	128 931	46.7
Economic classification								
Current payments	246 273	113 347	46.0	243 016	98.7	265 202	125 990	47.5
Compensation of employees	135 967	68 937	50.7	135 842	99.9	145 891	72 542	49.7
Goods and services	110 306	44 410	40.3	107 174	97.2	119 311	53 448	44.8
Interest and rent on land	—	—	—	—	—	—	—	—
Transfers and subsidies	3 713	135	3.6	3 860	104.0	6 405	2 106	32.9
Provinces and municipalities	3 012	5	0.2	3 011	100.0	5 701	1 692	29.7
Departmental agencies and accounts	433	—	—	435	100.5	463	238	51.4
Higher education institutions	—	—	—	—	—	—	—	—
Foreign governments and international organisations	—	—	—	—	—	—	—	—
Public corporations and private enterprises	—	—	—	—	—	—	—	—
Non-profit institutions	—	—	—	—	—	—	—	—
Households	268	130	48.5	414	154.5	241	176	73.0
Payments for capital assets	5 019	683	13.6	4 876	97.2	4 417	835	18.9
Buildings and other fixed structures	—	—	—	—	—	—	—	—
Machinery and equipment	4 819	675	14.0	4 577	95.0	4 309	835	19.4
Heritage assets	—	—	—	—	—	—	—	—
Specialised military assets	—	—	—	—	—	—	—	—
Biological assets	—	—	—	—	—	—	—	—
Land and sub-soil assets	—	—	—	—	—	—	—	—
Software and other intangible assets	200	8	4.0	299	149.5	108	—	—
Payments for financial assets	—	—	—	—	—	—	—	—
Total payments	255 005	114 165	44.8	251 752	98.7	276 024	128 931	46.7

Main expenditure trends for the first half of 2014/15

The Department has spent 47 percent of its allocated budget on the first six months of the financial year. This is higher by 2 percent when compared to the previous financial year for the same period. The underspending is mainly on compensation of employees due to late filling of funded vacant positions.

Departmental receipts

Table 3.8: Departmental Receipts

R Thousand	2013/14					2014/15			
	Audited outcome					Actual receipts			
	Adjusted estimate	Apr '13 - Sep '13	Apr '13 - Sep '13 % of adjusted estimate	Apr '13 - Mar '14	Apr '13 - Mar '14 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '14 - Sep '14	Apr '14 - Sep '14 % of adjusted estimate
Departmental receipts	51 199	19 235	37.6	60 922	119.0	52 979	52 979	30 841	58.2
Sales of goods and services other than capital assets	2 679	1 251	46.7	2 240	83.6	2 466	2 466	2 975	120.6
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	48 461	17 943	37.0	58 613	120.9	50 479	50 479	27 858	55.2
Sales of capital assets	-	-	-	19	-	-	-	-	-
Financial transactions in assets and liabilities	59	41	69.5	50	84.7	34	34	8	23.5
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Total	51 199	19 235	37.6	60 922	119.0	52 979	52 979	30 841	58.2

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

The Department has collected 58.2 percent on the first six months of the financial year. This is higher than the same period in the previous financial year and this is mainly on sale of capital assets and interest accrued.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

Table 3.9: Summary of changes to transfers and subsidies per programme

R thousand	2014/15						
	Main appropriation	Additional appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	
1. Administration	509	-	-	112	-	-	621
Provinces and municipalities	13	-	-	-	-	-	13
Departmental agencies and Households	463	-	-	-	-	-	463
	33	-	-	112	-	-	145
2. Sustainable Resources	3 000	-	-	2 688	-	-	5 688
Provinces and municipalities	3 000	-	-	2 688	-	-	5 688
3. Asset And Liabilities	-	-	-	96	-	-	96
Households	-	-	-	96	-	-	96
Total	3 509	-	-	2 896	-	-	6 405

The increase in this classification is due to data cleansing allocation to be transferred to Emalahleni Municipality following an Executive Council resolution.