

# Vote 3

## Provincial Treasury

	2014/15			
	Main appropriation	Adjusted appropriation	Decrease	Increase
<b>Amount to be appropriated</b>	<b>R648 298 000</b>	<b>R239 168 000</b>	<b>(R409 130 000)</b>	
Statutory appropriations				
Responsible MEC	Provincial Minister of Finance			
Administering department	Provincial Treasury			
Accounting officer	Head of Department and Head Official: Provincial Treasury			

### Aim

To build a skilled and caring organisation that drives our commitment to good governance, accountability and the efficient use of our financial resources to achieve optimum service delivery impact.

### Changes to programme purposes, objectives and measures

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

### Adjusted Estimates of Provincial Expenditure 2014

**Table 3.1: Payments and estimates per programme and per economic classification**

2014/15							
Programme	Main appropriation	Additional appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement and shifts	Other adjustments	Total additional appropriation	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
1. Administration	44 886			57		57	44 943
2. Sustainable Resource Management	520 318			( 11 900)	( 409 130)	( 421 030)	99 288
3. Asset Management	53 923			4 509		4 509	58 432
4. Financial Governance	29 171			7 334		7 334	36 505
<b>Total</b>	648 298				( 409 130)	( 409 130)	239 168

**Table 3.1: Payments and estimates per programme and per economic classification (continued)**

2014/15							
Economic classification	Main appropriation	Additional appropriation				Adjusted appropriation	
		Roll-overs	Unforeseeable/ unavoidable	Virement and shifts	Other adjustments		Total additional appropriation
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Current payments	196 690			8 991		8 991	205 68
Compensation of employees	146 221			( 6 570)		( 6 570)	139 651
Goods and services	50 469			15 561		15 561	66 030
Interest and rent on land							
Transfers and subsidies to	446 738			( 8 680)	( 409 130)	( 417 810)	28 928
Provinces and municipalities	435 385			( 9 455)	( 409 130)	( 418 585)	16 800
Departmental agencies and accounts	10 406			3		3	10 409
Higher education institutions							
Foreign governments and international organisations							
Public corporations and private enterprises							
Non-profit institutions				100		100	100
Households	947			672		672	1 619
Payments for capital assets	4 870			( 340)		( 340)	4 530
Buildings and other fixed structures							
Machinery and equipment	4 870			( 366)		( 366)	4 504
Heritage assets							
Specialised military assets							
Biological assets							
Land and subsoil assets							
Software and other intangible assets				26		26	26
Payments for financial assets				29		29	29
Total	648 298				( 409 130)	( 409 130)	239 168

# Details of adjustments to the Estimates of Provincial Expenditure 2014

## Virements and shifts of funds within vote/programme

Table 3.2: Shifting of virements and funds

Programmes					
1. Administration					
2. Sustainable Resource Management					
3. Asset Management					
4. Financial Governance					
FROM:			TO:		
Programme/ sub-programme by economic classification	Motivation	R'000	Programme/ sub-programme by economic classification	Motivation	R'000
<b>VIREMENTS</b>					
None.					
<b>SHIFTING OF FUNDS</b>					
Programme 1		( 2 165)	Programme 1		3 211
Programme 2		( 1 046)			
Total		( 3 211)	Total		3 211
Sub-programme 1.1: Office of the Minister		( 805)	Sub-programme 1.1: Office of the Minister		172
Compensation of employees	Savings from compensation of employees achieved by the Ministry.	( 805)	Goods and services	Provision for expenditure responsibilities relating to International Relations Portfolio.	158
			Transfers and subsidies (Households)	Leave gratuity paid out to a former employee.	7
			Payment for capital assets (Machinery and equipment)	Finance Lease for cell phone provisions.	7
			Sub-programme 1.2: Management Services		633
			Transfers and subsidies (Households)	Provision made to fund the external bursary programme and leave gratuity.	533
			Transfers and subsidies (Non-profit Institution)	Donation to the Institute of Municipal Finance Officers.	100

FROM:			TO:		
Programme/ sub-programme by economic classification	Motivation	R'000	Programme/ sub-programme by economic classification	Motivation	R'000
Sub-programme 1.2: Management Services		( 920)	Sub-programme 1.2: Management Services		30
Compensation of employees	Savings are due to vacant posts that will only be filled later in the financial year.	( 289)	Transfers and subsidies (Households)	Provision made to fund the external bursary programme.	30
Goods and services	Savings as a result of the reduction in internal bursars and advertisements.	( 631)	Sub-programme 1.4: Financial Management		890
			Goods and services	For departmental external computerised services such as the Basic Accounting System (BAS), Logistical Information System (LOGIS) and Personal and Salary Administration System (PERSAL).	890
Sub-programme 1.4: Financial Management		( 440)	Sub-programme 1.4: Financial Management		1 486
Compensation of employees	Savings are due to vacant posts that will only be filled later in the financial year.	( 67)	Goods and services	Provision for municipal benchmarking, and Organisation for Economic Co-Operation and Development (OECD) conference.	439
Payment for capital assets (Machinery and equipment)	Savings on computer equipment as a result of the non-filling of vacant post.	( 373)	Payment for financial assets	Provision for thefts and losses.	29
Sub-programme 2.1: Programme Support		( 57)	Transfers and subsidies (Departmental agencies and accounts)  Payment for capital assets (Software and other intangible assets)	Provision for satellite services reclassification.	3
Compensation of employees	Savings are due to vacant posts that will only be filled later in the financial year.	( 57)		Provision for Microsoft Software Project.	26
Sub-programme 2.5: Transversal Projects		( 989)			
Transfers and subsidies (Provinces and municipalities)	Earmarked funds for Internal Control Component.	( 989)	Compensation of employees	Funds for Internal Control Component.	989

FROM:			TO:		
Programme/ sub-programme by economic classification	Motivation	R'000	Programme/ sub-programme by economic classification	Motivation	R'000
Programme 2		( 13 132)	Programme 2		13 132
Total		( 13 132)	Total		13 132
Sub-programme 2.1: Programme Support		( 799)	Sub-programme 2.4: Public Finance		799
Compensation of employees	Savings are due to vacant posts that will only be filled later in the financial year.	( 792)	Goods and services	Provision for Information and Communication Technology (ICT) plans.	799
Goods and services	Reduction in travel and subsistence cost due to late filling of vacant posts.	( 7)			
Sub-programme 2.2: Fiscal Policy		( 1 056)	Sub-programme 2.2: Fiscal Policy		20
Compensation of employees	Savings are due to vacant posts that will only be filled later in the financial year.	( 533)	Transfers and subsidies (Households)	Leave gratuity paid out to a former employee.	20
Goods and services	Reduction in travel and subsistence cost due to late filling of vacant posts and consultancy services.	( 523)	Sub-programme 2.4: Public Finance		1 036
			Goods and services	Provision made for performance audit costs, Infrastructure Delivery Management System (IDMS) roll-out and travel and subsistence costs relating to Local Government Medium Term Expenditure Committee (LG MTEC).	1 036
Sub-programme 2.3: Budget Management		( 477)	Sub-programme 2.3: Budget Management		108
Compensation of employees	Savings are due to vacant posts that will only be filled later in the financial year.	( 477)	Goods and services	Provision for Municipal Economic Review and Outlook (MERO).	108
			Sub-programme 2.4: Public Finance		369
			Goods and services	Provision for travel and subsistence costs relating to Municipal Governance Review and Outlook (MGRO), and venues and facilities for the Municipal Chief Financial Officer's (CFO) Forums and Chief Financial Officer's Lekgotla.	356
			Transfers and subsidies (Households)	Leave gratuity paid out to a former employee.	13
Sub-programme 2.5: Transversal Projects		( 10 800)	Sub-programme 2.4: Public Finance		10 800
Transfers and subsidies (Provinces and municipalities)	Earmarked funds for Municipal support for the strengthening of governance.	( 10 800)	Transfers and subsidies (Provinces and municipalities)	Earmarked funds for Municipal support for the strengthening of governance.	10 800

FROM:			TO:		
Programme/ sub-programme by economic classification	Motivation	R'000	Programme/ sub-programme by economic classification	Motivation	R'000
Programme 2		( 5 638)	Programme 3		5 638
Total		( 5 638)	Total		5 638
Sub-programme 2.3: Budget Management		( 1 494)	Sub-programme 3.1: Programme Support		196
Compensation of employees	Savings are due to vacant posts that will only be filled later in the financial year.	( 1 494)	Goods and services	Provision for Municipal Governance Review and Outlook (MGRO) engagements.	196
			Sub-programme 3.2: Supply Chain Management		537
			Goods and services	Development of training tool for municipal financial management and stationery costs.	491
			Transfers and subsidies (Households)	Leave gratuity paid out to a former employee.	46
			Sub-programme 3.4: Supporting and Interlinked Financial Systems		761
Sub-programme 2.4: Public Finance		( 144)	Goods and services	Provision for training and external computerised services such as the Integrated Procurement Solution.	761
			Sub-programme 3.4: Supporting and Interlinked Financial Systems		144
Compensation of employees	Savings are due to vacant posts that will only be filled later in the financial year.	( 144)	Goods and services	Provision for the implementation of the Integrated Procurement Solution and the roll-out of the Logistical Information System.	144
Sub-programme 2.5: Transversal Projects		( 4 000)	Sub-programme 3.2: Supply Chain Management		3 000
Transfers and subsidies (Provinces and municipalities)	Earmarked funds for Supply Chain Management strategic sourcing and the roll-out of Logis system.	( 4 000)	Goods and services	Earmarked funds for Supply Chain Management strategic sourcing.	3 000
			Sub-programme 3.4: Supporting and Interlinked Financial Systems		1 000
			Goods and services	Earmarked funds for Logistical Information System (Logis) roll-out.	1 000

FROM:			TO:		
Programme/ sub-programme by economic classification	Motivation	R'000	Programme/ sub-programme by economic classification	Motivation	R'000
Programme 1		( 989)	Programme 4		8 001
Programme 2		( 5 216)			
Programme 3		(1129)			
Programme 4		( 667)			
<b>Total</b>		<b>( 8 001)</b>	<b>Total</b>		<b>8 001</b>
<b>Sub-programme 1.4: Financial Management</b>		<b>( 989)</b>	<b>Sub-programme 4.1: Programme Support</b>		<b>866</b>
Compensation of employees	Savings are due to vacant posts that will only be filled in the new financial year.	( 989)	Compensation of employees	Temporary provision for a Director for MFMA Risk Management.	634
			Goods and services	Provision for consultants assisting with training interventions and drafting of asset management policies and standard operating procedures.	232
			<b>Sub-programme 4.2: Accounting Services</b>		<b>123</b>
			Goods and services	Provision made for audit costs for the Consolidated Annual Financial Statements.	123
<b>Sub-programme 2.4: Public Finance</b>		<b>( 750)</b>	<b>Sub-programme 4.2: Accounting Services</b>		<b>272</b>
Compensation of employees	Savings are due to vacant posts that will only be filled later in the financial year.	( 750)	Goods and services	Provision made for audit costs for the Consolidated Annual Financial Statements.	249
			Transfers and subsidies (Households)	Leave gratuity paid out to a former employee.	23
			<b>Sub-programme 4.3: Corporate Governance</b>		<b>478</b>
			Goods and services	Provision made for the development of the Municipal Governance Review and Outlook (MGRO) e-Gap Tool.	478
<b>Sub-programme 3.1: Programme Support</b>		<b>( 412)</b>	<b>Sub-programme 4.3: Corporate Governance</b>		<b>1 129</b>
Compensation of employees	Savings are due to vacant posts that will only be filled in the new financial year.	( 412)	Goods and services	Provision made for the development of the Municipal Governance Review and Outlook (MGRO) e-Gap Tool and membership to professional bodies for internal auditors.	1 129
<b>Sub-programme 3.2: Supply Chain Management</b>		<b>( 697)</b>			
Compensation of employees	Savings are due to vacant posts that will only be filled later in the financial year.	( 697)			
<b>Sub-programme 3.4: Supporting and Interlinked Financial Systems</b>		<b>( 20)</b>			
Compensation of employees	Savings are due to vacant posts that will only be filled in the new financial year.	( 20)			

FROM:			TO:		
Programme/ sub-programme by economic classification	Motivation	R'000	Programme/ sub-programme by economic classification	Motivation	R'000
<b>Sub-programme 4.2: Accounting Services</b>		<b>( 570)</b>	<b>Sub-programme 4.3: Corporate Governance</b>		<b>667</b>
Compensation of employees	Savings are due to vacant posts that will only be filled later in the financial year.	( 570)	Goods and services	Provision made for the development of the Municipal Governance Review and Outlook (MGRO) e-Gap Tool, and travel and subsistence costs relating to Municipal Governance Review and Outlook validation visits.	667
<b>Sub-programme 4.3: Corporate Governance</b>		<b>( 97)</b>			
Compensation of employees	Savings are due to vacant posts that will only be filled later in the financial year.	( 97)			
<b>Sub-programme 2.5: Transversal Projects</b>		<b>( 4 466)</b>	<b>Sub-programme 4.2: Accounting Services</b>		<b>4 466</b>
Transfers and subsidies (Provinces and municipalities)	Earmarked for the improvement of transversal internal control services and biometric control.	( 4 466)	Goods and services	Earmarked for the improvement of transversal internal control services and biometric control.	4 466

## Other adjustments - (R409 130 000)

### Shifting of funds between votes - (R409 130 000)

#### Programme 2: Sustainable Resource Management - (R409 130 000)

(R300 798 000) shifted to Vote 1: Department of the Premier for Broadband (Transversal Projects).

(R53 087 000) shifted to Vote 5: Education for Broadband: e-Education (Transversal Projects).

(R25 000 000) shifted to Vote 9: Environmental Affairs & Development Planning for the Regional Socio-economic Programme RSEP)/Violence Prevention through Urban Upgrading (VPUU).

(R2 878 000) shifted to Vote 1: Department of the Premier for the Internal Control component (Transversal Projects).

(R1 180 000) shifted to Vote 4: Community Safety for the Internal Control component (Transversal Projects).

(R4 820 000) shifted to Vote 5: Education for the Internal Control component (Transversal Projects).

(R2 369 000) shifted to Vote 6: Health to strengthen internal controls within the Supply Chain Management component of the Department.

(R1 735 000) shifted to Vote 7: Social Development for the Internal Control component (Transversal Projects).

(R1 185 000) shifted to Vote 8: Human Settlements for the Internal Control component (Transversal Projects).

(R2 230 000) shifted to Vote 9: Environmental Affairs and Development Planning for the Internal Control component (Transversal Projects).

(R946 000) shifted to Vote 11: Agriculture for the Internal Control component (Transversal Projects).

(R1 045 000) shifted to Vote 12: Economic Development and Tourism for the Internal Control component (Transversal Projects).

(R1 477 000) shifted to Vote 13: Cultural Affairs and Sport for the Internal Control component (Transversal Projects).

(R1 180 000) shifted to Vote 14: Local Government for the Internal Control component (Transversal Projects).

(R9 200 000) shifted to Vote 14: Local Government for the Municipal Support Transversal Projects Funding.



## Actual payments and revised spending projections for the remainder of the financial year

Table 3.3: Actual payments and revised spending projections

2014/15 Preliminary expenditure						
Programme	Adjusted appropriation	Actual payments April 2014 - September 2014		Projected payments October 2014 - March 2015		Total Preliminary expenditure
	R'000	R'000	% of budget	R'000	% of budget	R'000
1. Administration	44 943	20 052	44.62	24 891	55.38	44 943
2. Sustainable Resource Management	99 288	38 114	38.39	61 174	61.61	99 288
3. Asset Management	58 432	24 699	42.27	33 733	57.73	58 432
4. Financial Governance	36 505	14 436	39.55	22 069	60.45	36 505
<b>Total</b>	<b>239 168</b>	<b>97 301</b>	<b>40.68</b>	<b>141 867</b>	<b>59.32</b>	<b>239 168</b>

  

2014/15 Preliminary expenditure						
Economic classification	Adjusted appropriation	Actual payments April 2014 - September 2014		Projected payments October 2014 - March 2015		Total Preliminary expenditure
	R'000	R'000	% of budget	R'000	% of budget	R'000
<b>Current payments</b>	<b>205 681</b>	<b>89 271</b>	<b>43.40</b>	<b>116 410</b>	<b>56.60</b>	<b>205 681</b>
Compensation of employees	139 651	69 360	49.67	70 291	50.33	139 651
Goods and services	66 030	19 911	30.15	46 119	69.85	66 030
Interest and rent on land						
<b>Transfers and subsidies to</b>	<b>28 928</b>	<b>6 595</b>	<b>22.80</b>	<b>22 333</b>	<b>77.20</b>	<b>28 928</b>
Provinces and municipalities	16 800			16 800	100.00	16 800
Departmental agencies and accounts	10 409	5 206	50.01	5 203	49.99	10 409
Higher education institutions						
Foreign governments and international organisations						
Public corporations and private enterprises						
Non-profit institutions	100	100	100.00			100
Households	1 619	1 289	79.62	330	20.38	1 619
<b>Payments for capital assets</b>	<b>4 530</b>	<b>1 405</b>	<b>31.02</b>	<b>3 125</b>	<b>68.98</b>	<b>4 530</b>
Buildings and other fixed structures						
Machinery and equipment	4 504	1 358	30.15	3 146	69.85	4 504
Heritage assets						
Specialised military assets						
Biological assets						
Land and subsoil assets						
Software and other intangible assets	26	47	180.77	( 21)	( 80.77)	26
<b>Payments for financial assets</b>	<b>29</b>	<b>30</b>	<b>103.45</b>	<b>( 1)</b>	<b>( 3)</b>	<b>29</b>
<b>Total</b>	<b>239 168</b>	<b>97 301</b>	<b>40.68</b>	<b>141 867</b>	<b>59.32</b>	<b>239 168</b>

# Actual payments for the financial year 2013/14

**Table 3.4: Actual payments**

2013/14 Actual expenditure						
Programme	Adjusted appropriation	Actual payments April 2013 - September 2013		Actual payments October 2013 - March 2014		Total Actual expenditure
	R'000	R'000	% of budget	R'000	% of budget	R'000
1. Administration	42 892	21 201	49.43	19 579	45.65	40 780
2. Sustainable Resource Management	83 969	28 546	34.00	57 636	68.64	86 182
3. Asset Management	47 747	18 425	38.59	29 095	60.94	47 520
4. Financial Governance	26 786	12 307	45.95	13 178	49.20	25 485
<b>Total</b>	<b>201 394</b>	<b>80 479</b>	<b>39.96</b>	<b>119 488</b>	<b>59.33</b>	<b>199 967</b>

  

2013/14 Actual expenditure						
Economic classification	Adjusted appropriation	Actual payments April 2013 - September 2013		Actual payments October 2013 - March 2014		Total Actual expenditure
	R'000	R'000	% of budget	R'000	% of budget	R'000
<b>Current payments</b>	179 070	76 734	42.85	96 048	53.64	172 782
Compensation of employees	129 619	62 133	47.94	63 166	48.73	125 299
Goods and services	49 451	14 601	29.53	32 882	66.49	47 483
Interest and rent on land						
<b>Transfers and subsidies to</b>	17 311	938	5.42	21 451	123.92	22 389
Provinces and municipalities	10 850			15 369	141.65	15 369
Departmental agencies and accounts	5 523	2	0.04	5 523	100.00	5 525
Universities and technikons						
Foreign governments and international organisations						
Public corporations and private enterprises						
Non-profit institutions						
Households	938	936	99.79	559	59.59	1 495
<b>Payments for capital assets</b>	4 944	2 738	55.38	1 621	32.79	4 359
Buildings and other fixed structures						
Machinery and equipment	4 944	2 738	55.38	1 586	32.08	4 324
Heritage assets						
Specialised military assets						
Biological assets						
Land and subsoil assets						
Software and other intangible assets				35		35
<i>Of which: "Capitalised Compensation" included in Payments for capital assets</i>						
<i>Of which: "Capitalised Goods and services" included in Payments for capital assets</i>						
<b>Payments for financial assets</b>	69	69	100.00	368	533.33	437
<b>Total</b>	<b>201 394</b>	<b>80 479</b>	<b>39.96</b>	<b>119 488</b>	<b>59.33</b>	<b>199 967</b>

## **Expenditure trends**

### ***Per Programme***

#### **Programme 1: Administration**

The programme has spent R20.052 million for the first six months of the 2014/15 financial year, which amounts to 44.62 per cent of the adjusted budget of R44.943 million. Over the same period for the 2013/14 financial year, an amount of R21.201 million was spent. This is mainly due to savings in compensation of employees achieved by the Ministry.

#### **Programme 2: Sustainable Resource Management**

The programme spent R38.114 million, which amounts to 38.39 per cent of the adjusted budget of R99.288 million for the first six months of 2014/15. In the 2013/14 financial year, an amount of R28.546 million was spent. This increase is mainly due to transfers to the Western Cape Gambling and Racing Board and increased municipal and provincial support.

#### **Programme 3: Asset Management**

The programme spent R24.699 million, which amounts to 42.27 per cent of the adjusted budget of R58.432 million. Compared with the same period in the 2013/14 financial year, an amount of R18.425 million was spent. The increase is mainly due to external specialised computer services, Strategic Sourcing and the roll-out of Logis.

#### **Programme 4: Financial Governance**

The programme has spent R14.436 million, which amounts to 39.55 per cent of the adjusted budget of R36.505 million. Relative to the 2013/14 financial year, R2.129 million more was spent. Projected expenditure for this programme includes the finalisation of the audit of the Consolidated Annual Financial Statements and improvement of internal control (across departments) and biometric control.

### ***Per Economic classification***

#### **Current payments**

The Department has for the period ending 30 September 2014 reported an actual spending of R89.271 million or 43.40 per cent of its adjusted budget of R205.681 million. Current payments, in the current financial year, increased by 16.34 per cent compared to the same period in the 2013/14 financial year. The Department is projecting to spend R116.41 million over the next six months taking into account salary notch increases, contract appointments and expenditure relating to goods and services.

#### **Transfers and subsidies**

The Department has for the period ending 30 September 2014 reported an actual spending of R6.595 million or 22.80 per cent of its adjusted budget of R28.928 million. The expenditure for the next six months mainly consists of transfers to the Western Cape Gambling and Racing Board and support to municipalities.

#### **Payments for capital assets**

For the first six months, R1.405 million or 31.02 per cent of its adjusted budget of R4.530 million has been spent. An additional R3.125 million is expected to be spent during the next six months for the acquisition of capital assets (machinery and equipment).

## Summary of receipts

**Table 3.5: Summary of receipts**

2014/15									
Receipts	Main Budget	Additional appropriation							Adjusted Budget
		Provincial Equitable Share	Conditional grants	Roll-overs	In-year own revenue	Shifting of funds between votes	Financing	Total	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Equitable share	562 112					( 409 130)		( 409 130)	152 982
Conditional grants									
Financing	10 560								10 560
Asset Finance Reserve									
Provincial Revenue Fund	10 560								10 560
Own receipts (Provincial Treasury) (allocated to other votes)	( 244 971)								( 244 971)
Departmental receipts	320 597								320 597
Tax receipts	319 335								319 335
Sales of goods and services other than capital assets	1 214								1 214
Transfers received	1								1
Fines, penalties and forfeits									
Interest, dividends and rent on land									
Sales of capital assets									
Financial transactions in assets and liabilities	47								47
<b>Total receipts</b>	<b>648 298</b>					( 409 130)		<b>( 409 130)</b>	<b>239 168</b>

## **Details of revenue source**

### **Shifting of funds between votes - (R409 130 000)**

#### **Programme 2: Sustainable Resource Management - (R409 130 000)**

(R300 798 000) shifted to Vote 1: Department of the Premier for Broadband (Transversal Projects).

(R53 087 000) shifted to Vote 5: Education for Broadband: e-Education (Transversal Projects).

(R25 000 000) shifted to Vote 9: Environmental Affairs and Development Planning for the Regional Socio-economic Programme (RSEP)/ Violence Prevention through Urban Upgrading (VPUU).

(R2 878 000) shifted to Vote 1: Department of the Premier for the Internal Control component (Transversal Projects).

(R1 180 000) shifted to Vote 4: Community Safety for the Internal Control component (Transversal Projects).

(R4 820 000) shifted to Vote 5: Education for the Internal Control component (Transversal Projects).

(R2 369 000) shifted to Vote 6: Health to strengthen internal controls within the Supply Chain Management component of the Department.

(R1 735 000) shifted to Vote 7: Social Development for the Internal Control component (Transversal Projects).

(R1 185 000) shifted to Vote 8: Human Settlements for the Internal Control component (Transversal Projects).

(R2 230 000) shifted to Vote 9: Environmental Affairs and Development Planning for the Internal Control component (Transversal Projects).

(R946 000) shifted to Vote 11: Agriculture for the Internal Control component (Transversal Projects).

(R1 045 000) shifted to Vote 12: Economic Development and Tourism for the Internal Control component (Transversal Projects).

(R1 477 000) shifted to Vote 13: Cultural Affairs and Sport for the Internal Control component (Transversal Projects).

(R1 180 000) shifted to Vote 14: Local Government for the Internal Control component (Transversal Projects).

(R9 200 000) shifted to Vote 14: Local Government for the Municipal Support Transversal Projects Funding.

## Statement of gifts, donations and sponsorships received/granted

**Table 3.6: Statement of gifts, donations and sponsorships granted**

Name of organisation	Nature of gift, donation or sponsorship	2014/15 R'000
<b>Granted in cash</b>		
Institute of Municipal Finance Officers	Cash (To strengthen the partnership between the Provincial Treasury and the Institute of Municipal Finance Officers)	100
<b>Subtotal</b>		100
<b>Granted in kind</b>		
None.		
<b>Subtotal</b>		
<b>Total of gifts, donations and sponsorships granted</b>		100

## Summary of changes to transfers and subsidies, and conditional grants

Table 3.7: Summary of transfers and subsidies per programme

2014/15								
Programme		Main appropriation  R'000	Additional appropriation				Adjusted appropriation  R'000	
			Roll-overs  R'000	Unforeseeable/ unavoidable  R'000	Virement and shifts  R'000	Other adjustments  R'000		Total additional appropriation  R'000
1.	Administration	947			673		673	1 620
	<i>Departmental agencies and accounts</i>				3		3	3
	<i>Non-profit institutions</i>				100		100	100
	<i>Households</i>	947			570		570	1 517
2.	Sustainable Resource Management	445 791			( 9 422)	( 409 130)	( 418 552)	27 239
	<i>Provinces and municipalities</i>	435 385			( 9 455)	( 409 130)	( 418 585)	16 800
	<i>Provinces</i>	429 385			( 20 255)	( 409 130)	( 429 385)	
	<i>Municipalities</i>	6 000			10 800		10 800	16 800
	<i>Departmental agencies and accounts</i>	10 406						10 406
	<i>Households</i>				33		33	33
3.	Asset Management				46		46	46
	<i>Households</i>				46		46	46
4.	Financial Governance				23		23	23
	<i>Households</i>				23		23	23
Total		446 738			( 8 680)	( 409 130)	( 417 810)	28 928

## Payments and estimates per sub-programme and economic classification

**Table 3.8: Payments and estimates per sub-programme and economic classification**

**Table 3.8.1: Administration**

2014/15							
Sub-programme	Main appropriation	Additional appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement and shifts	Other adjustments	Total additional appropriation	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
1. Office of the Minister	6 268			( 633)		( 633)	5 635
2. Management Services	13 406			( 257)		( 257)	13 149
3. Corporate Services							
4. Financial Management	25 212			947		947	26 159
<b>Total</b>	44 886			57		57	44 943

Note:

Sub-programme 1.3: Corporate Services was shifted to the Department of the Premier as part of the modernisation process during 2010/11.

Economic classification	2014/15						
	Main appropriation	Additional appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement and shifts	Other adjustments	Total additional appropriation	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
<b>Current payments</b>	39 069			( 305)		( 305)	38 764
Compensation of employees	26 308			( 1 161)		( 1 161)	25 147
Goods and services	12 761			856		856	13 617
<b>Transfers and subsidies to</b>	947			673		673	1 620
Departmental agencies and accounts				3		3	3
Non-profit institutions				100		100	100
Households	947			570		570	1 517
<b>Payments for capital assets</b>	4 870			( 340)		( 340)	4 530
Machinery and equipment	4 870			( 366)		( 366)	4 504
Software and other intangible assets				26		26	26
<i>Of which: "Capitalised Goods and services" included in Payments for capital assets</i>	4 870			( 340)		( 340)	4 530
<b>Payments for financial assets</b>				29		29	29
<b>Total</b>	44 886			57		57	44 943



Table 3.8.2: Sustainable Resource Management

		2014/15					
Sub-programme	Main appropriation  R'000	Additional appropriation				Adjusted appropriation  R'000	
		Roll-overs  R'000	Unforeseeable/ unavoidable  R'000	Virement and shifts  R'000	Other adjustments  R'000		Total additional appropriation  R'000
1. Programme Support	6 395			( 856)		( 856)	5 539
2. Fiscal Policy	21 366			( 1 036)		( 1 036)	20 330
<i>Fiscal Policy</i>	10 960			( 1 036)		( 1 036)	9 924
<i>Western Cape Gambling and     Racing Board</i>	10 406						10 406
3. Budget Management	18 093			( 1 863)		( 1 863)	16 230
<i>Provincial Government     Budget Office</i>	9 269			( 907)		( 907)	8 362
<i>Local Government Budget     Office</i>	8 824			( 956)		( 956)	7 868
4. Public Finance	45 079			12 110		12 110	57 189
<i>Provincial Government     Finance</i>	8 501			682		682	9 183
<i>Local Government Finance:     Group 1</i>	7 745			( 9)		( 9)	7 736
<i>Local Government Finance:     Group 2</i>	12 860			11 183		11 183	24 043
<i>Infrastructure</i>	7 675			( 1 057)		( 1 057)	6 618
<i>Business Information and     Data Management</i>	8 298			1 311		1 311	9 609
5. Transversal Projects	429 385			( 20 255)	( 409 130)	( 429 385)	
<b>Total</b>	520 318			( 11 900)	( 409 130)	( 421 030)	99 288

Economic classification	2014/15						
	Main appropriation	Additional appropriation				Adjusted appropriation	
		Roll-overs	Unforeseeable/ unavoidable	Virement and shifts	Other adjustments		Total additional appropriation
		R'000	R'000	R'000	R'000		R'000
Current payments	74 527		( 2 478)		( 2 478)	72 049	
Compensation of employees	62 880		( 4 247)		( 4 247)	58 633	
Goods and services	11 647		1 769		1 769	13 416	
Transfers and subsidies to	445 791		( 9 422)	( 409 130)	( 418 552)	27 239	
Provinces and municipalities	435 385		( 9 455)	( 409 130)	( 418 585)	16 800	
Departmental agencies and accounts	10 406					10 406	
Households			33		33	33	
Total	520 318		( 11 900)	( 409 130)	( 421 030)	99 288	

Table 3.8.3: Asset Management

2014/15							
Sub-programme	Main appropriation	Additional appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable/ unavoidable	Virement and shifts	Other adjustments	Total additional appropriation	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
1. Programme Support	4 113			( 216)		( 216)	3 897
2. Supply Chain Management	19 367			2 840		2 840	22 207
<i>Supply Chain Management:     Provincial Government</i>	12 674			2 886		2 886	15 560
<i>Supply Chain Management:     Local Government</i>	6 693			( 46)		( 46)	6 647
4. Supporting and Interlinked Financial Systems	30 443			1 885		1 885	32 328
<b>Total</b>	53 923			4 509		4 509	58 432

Note:

Sub-programme 3.3: Liabilities Management was shifted from Programme 3: Asset and Liabilities Management to Fiscal Policy under Programme 2: Sustainable Resource Management.

Economic classification	2014/15						Adjusted appropriation  R'000
	Main appropriation  R'000	Additional appropriation				Total additional appropriation  R'000	
		Roll-overs  R'000	Unforeseeable/ unavoidable  R'000	Virement and shifts  R'000	Other adjustments  R'000		
Current payments	53 923			4 463		4 463	58 386
Compensation of employees	31 411			( 1 129)		( 1 129)	30 282
Goods and services	22 512			5 592		5 592	28 104
Transfers and subsidies to				46		46	46
Households				46		46	46
Total	53 923			4 509		4 509	58 432

Table 3.8.4: Financial Governance

Sub-programme	2014/15						
	Main appropriation	Additional appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement and shifts	Other adjustments	Total additional appropriation	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
1. Programme Support	2 339			866		866	3 205
2. Accounting Services	16 646			4 291		4 291	20 937
<i>Provincial Government Accounting and Compliance</i>	8 297			4 843		4 843	13 140
<i>Local Government Accounting</i>	8 349			( 552)		( 552)	7 797
3. Corporate Governance	10 186			2 177		2 177	12 363
<b>Total</b>	29 171			7 334		7 334	36 505

Economic classification	2014/15						
	Main appropriation	Additional appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable/unavoidable	Virement and shifts	Other adjustments	Total additional appropriation	
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
<b>Current payments</b>	29 171			7 311		7 311	36 482
Compensation of employees	25 622			( 33)		( 33)	25 589
Goods and services	3 549			7 344		7 344	10 893
<b>Transfers and subsidies to Households</b>				23		23	23
				23		23	23
<b>Total</b>	29 171			7 334		7 334	36 505

