

Vote 03

Provincial Treasury

Adjusted budget summary

Table 3.1: Adjusted Budget Summary

2016/17				
R thousand	Main Appropriation	Adjusted Appropriation	Decrease	Increase
Amount to be appropriated	287 466	287 466	-	-
<i>of which:</i>				
Current payments	283 243	272 505	(10 738)	-
Transfers and subsidies	1 261	2 887	-	1 626
Payments for capital assets	2 962	12 074	-	9 112
Payments for financial assets	-	-	-	-
Direct Charge against Provincial Revenue Fund	-	-	-	-
Executive authority	MEC for Finance, Economic Development and Tourism			
Accounting officer	Head: Mpumalanga Provincial Treasury			

Summary of Revenue

Table 3.2: Summary of Receipts

2016/17								
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	278 211	-	-	-	-	-	-	278 211
Conditional grants	-	-	-	-	-	-	-	-
Own Revenue	9 255	-	-	-	-	-	-	9 255
Other	-	-	-	-	-	-	-	-
Total Revenue	287 466	-	-	-	-	-	-	287 466

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 2016

Table 3.3: Adjusted Estimates

Programme

2016/17

R thousand	Main appropriation	Additional appropriation					Total additional appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Unspent Funds	Other Adjustments		
1. Administration	72 609	-	-	13 465	-	-	13 465	86 074
2. Sustainable Resources Management	58 951	-	-	(14 512)	-	-	(14 512)	44 439
3. Asset And Liabilities Management	127 175	-	-	1 047	-	-	1 047	128 222
4. Financial Governance	28 731	-	-	-	-	-	-	28 731
Total	287 466	-	-	-	-	-	-	287 466
Economic classification								
Current payments	283 243	-	-	(10 738)	-	-	(10 738)	272 505
Compensation of employees	163 786	-	-	(2 210)	-	-	(2 210)	161 576
Goods and services	119 457	-	-	(8 528)	-	-	(8 528)	110 929
Interest and rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies	1 261	-	-	1 626	-	-	1 626	2 887
Provinces and municipalities	15	-	-	-	-	-	-	15
Departmental agencies and accounts	344	-	-	-	-	-	-	344
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-
Households	902	-	-	1 626	-	-	1 626	2 528
Payments for capital assets	2 962	-	-	9 112	-	-	9 112	12 074
Buildings and other fixed structures	-	-	-	-	-	-	-	-
Machinery and equipment	2 962	-	-	9 060	-	-	9 060	12 022
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	52	-	-	52	52
Payments for financial assets	-	-	-	-	-	-	-	-
Total	287 466	-	-	-	-	-	-	287 466

Programme 1: Administration

Table 3.3.1: Administration
Subprogramme

R thousand	2016/17							Adjusted appropriation
	Main appropriation	Additional appropriation					Total additional appropriation	
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Unspent Funds	Other Adjustments		
1. Member of Executive Council	-	-	-	-	-	-	-	-
2. Management Services	32 712	-	-	4 814	-	-	4 814	37 526
3. Financial Management	35 374	-	-	8 651	-	-	8 651	44 025
4. Internal Audit	4 523	-	-	-	-	-	-	4 523
Total	72 609	-	-	13 465	-	-	13 465	86 074
Economic classification								
Current payments	71 005	-	-	9 359	-	-	9 359	80 364
Compensation of employees	48 913	-	-	1 645	-	-	1 645	50 558
Goods and services	22 092	-	-	7 714	-	-	7 714	29 806
Interest and rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies	439	-	-	394	-	-	394	833
Provinces and municipalities	15	-	-	-	-	-	-	15
Departmental agencies and accounts	344	-	-	-	-	-	-	344
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-
Households	80	-	-	394	-	-	394	474
Payments for capital assets	1 165	-	-	3 712	-	-	3 712	4 877
Buildings and other fixed structures	-	-	-	-	-	-	-	-
Machinery and equipment	1 165	-	-	3 660	-	-	3 660	4 825
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	52	-	-	52	52
Payments for financial assets	-	-	-	-	-	-	-	-
Total	72 609	-	-	13 465	-	-	13 465	86 074

Programme 2: Sustainable Resource Management

Table 3.3.2: Sustainable Resources Management
Subprogramme

R thousand	2016/17							Adjusted appropriation
	Main appropriation	Additional appropriation					Total additional appropriation	
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Unspent Funds	Other Adjustments		
1. Programme Support	1 879	-	-	(435)	-	-	(435)	1 444
2. Economic Analysis	-	-	-	-	-	-	-	-
3. Provincial Administration Fiscal Discipline	9 116	-	-	207	-	-	207	9 323
4. Budget And Expenditure Management	9 172	-	-	287	-	-	287	9 459
5. Municipal Finance	34 755	-	-	(14 571)	-	-	(14 571)	20 184
6. Infrastructure Co-Ordination	4 029	-	-	-	-	-	-	4 029
Total	58 951	-	-	(14 512)	-	-	(14 512)	44 439
Economic classification								
Current payments	58 951	-	-	(14 512)	-	-	(14 512)	44 439
Compensation of employees	39 384	-	-	(1 645)	-	-	(1 645)	37 739
Goods and services	19 567	-	-	(12 867)	-	-	(12 867)	6 700
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	58 951	-	-	(14 512)	-	-	(14 512)	44 439

Programme 3: Asset and Liabilities Management

Table 3.3.3: Asset And Liabilities Management

Subprogramme	2016/17							
	Main appropriation	Additional appropriation					Total additional appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Unspent Funds	Other Adjustments		
R thousand								
1. Programme Support	1 738	-	-	(512)	-	-	(512)	1 226
2. Provincial Supply Chain Management	15 611	-	-	792	-	-	792	16 403
3. Financial Assets Management	-	-	-	-	-	-	-	-
4. Public Sector Liabilities	4 822	-	-	363	-	-	363	5 185
5. Physical Assets Management	9 491	-	-	(2 536)	-	-	(2 536)	6 955
6. Interlinked Financial Systems	14 155	-	-	(683)	-	-	(683)	13 472
7. Information Technology	81 358	-	-	3 623	-	-	3 623	84 981
Total	127 175	-	-	1 047	-	-	1 047	128 222
Economic classification								
Current payments	124 556	-	-	(5 541)	-	-	(5 541)	119 015
Compensation of employees	51 618	-	-	(650)	-	-	(650)	50 968
Goods and services	72 938	-	-	(4 891)	-	-	(4 891)	68 047
Interest and rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies	822	-	-	1 188	-	-	1 188	2 010
Provinces and municipalities	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-
Households	822	-	-	1 188	-	-	1 188	2 010
Payments for capital assets	1 797	-	-	5 400	-	-	5 400	7 197
Buildings and other fixed structures	-	-	-	-	-	-	-	-
Machinery and equipment	1 797	-	-	5 400	-	-	5 400	7 197
Heritage assets	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-
Total	127 175	-	-	1 047	-	-	1 047	128 222

Programme 4: Financial Governance

Table 3.3.4: Financial Governance

Subprogramme	2016/17							
	Main appropriation	Additional appropriation					Total additional appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Unspent Funds	Other Adjustments		
R thousand								
1. Programme Support	5 124	-	-	1 875	-	-	1 875	6 999
2. Accounting Services	5 228	-	-	253	-	-	253	5 481
3. Norms And Standards	14 144	-	-	(1 730)	-	-	(1 730)	12 414
4. Risk Management	2 016	-	-	213	-	-	213	2 229
5. Provincial Internal Audit	2 219	-	-	(611)	-	-	(611)	1 608
Total	28 731	-	-	-	-	-	-	28 731
Economic classification								
Current payments	28 731	-	-	(44)	-	-	(44)	28 687
Compensation of employees	23 871	-	-	(1 560)	-	-	(1 560)	22 311
Goods and services	4 860	-	-	1 516	-	-	1 516	6 376
Interest and rent on land	-	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	44	-	-	44	44
Provinces and municipalities	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-
Households	-	-	-	44	-	-	44	44
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	28 731	-	-	-	-	-	-	28 731

Goods and Services

Table 3.4: Summary of Goods and Services

R thousand	2016/17							Adjusted appropriation
	Main appropriation	Additional appropriation					Total additional appropriation	
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Unspent Funds	Other Adjustments		
Goods and services	119 457	–	–	(8 528)	–	–	(8 528)	110 929
Administrative fees	585	–	–	75	–	–	75	660
Advertising	883	–	–	259	–	–	259	1 142
Minor Assets	199	–	–	(29)	–	–	(29)	170
Audit cost: External	3 116	–	–	800	–	–	800	3 916
Bursaries: Employees	–	–	–	–	–	–	–	–
Catering: Departmental activities	222	–	–	215	–	–	215	437
Communication (G&S)	3 770	–	–	410	–	–	410	4 180
Computer services	63 738	–	–	(2 005)	–	–	(2 005)	61 733
Consultants and professional services: Business	22 118	–	–	(19 784)	–	–	(19 784)	2 334
Consultants and professional services: Infrastructure	–	–	–	–	–	–	–	–
Consultants and professional services: Labour	–	–	–	–	–	–	–	–
Consultants and professional services: Scientific	–	–	–	–	–	–	–	–
Consultants and professional services: Legal	4	–	–	–	–	–	–	4
Contractors	78	–	–	(78)	–	–	(78)	–
Agency and support / outsourced services	344	–	–	(86)	–	–	(86)	258
Entertainment	–	–	–	–	–	–	–	–
Fleet services (including government motor transport)	1 346	–	–	40	–	–	40	1 386
Housing	–	–	–	–	–	–	–	–
Inventory: Clothing material and accessories	–	–	–	–	–	–	–	–
Inventory: Farming supplies	–	–	–	–	–	–	–	–
Inventory: Food and food supplies	–	–	–	–	–	–	–	–
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	1 163	–	–	(185)	–	–	(185)	978
Consumable: Stationery, printing and office supplies	2 388	–	–	194	–	–	194	2 582
Operating leases	4 438	–	–	2 320	–	–	2 320	6 758
Property payments	3 281	–	–	560	–	–	560	3 841
Transport provided: Departmental activity	107	–	–	(92)	–	–	(92)	15
Travel and subsistence	8 176	–	–	7 201	–	–	7 201	15 377
Training and development	2 119	–	–	1 005	–	–	1 005	3 124
Operating payments	1 185	–	–	(245)	–	–	(245)	940
Venues and facilities	196	–	–	879	–	–	879	1 075
Rental and hiring	–	–	–	18	–	–	18	18

Infrastructure payments

Table 3.5: Summary of departmental infrastructure by category

R thousand	2016/17							Adjusted appropriation
	Main appropriation	Additional appropriation					Total additional appropriation	
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Unspent Funds	Other Adjustments		
Existing infrastructure assets	-	-	-	-	-	-	-	-
Maintenance and repair	-	-	-	-	-	-	-	-
Upgrades and additions	-	-	-	-	-	-	-	-
Refurbishment and rehabilitation	-	-	-	-	-	-	-	-
New infrastructure assets	-	-	-	-	-	-	-	-
Infrastructure transfers	-	-	-	-	-	-	-	-
Infrastructure transfers - Current	-	-	-	-	-	-	-	-
Infrastructure transfers - Capital	-	-	-	-	-	-	-	-
Infrastructure: Payments for finan	-	-	-	-	-	-	-	-
Infrastructure: Leases	4 888	-	-	(83)	-	-	(83)	4 805
<i>Capital infrastructure</i>	-	-	-	-	-	-	-	-
<i>Current infrastructure</i>	4 888	-	-	(83)	-	-	(83)	4 805
Total Infrastructure	4 888	-	-	(83)	-	-	(83)	4 805

The decrease on this classification is mainly due to incorrect budget captured during the original budget.

Details of adjustments to Estimates of Provincial Expenditure 2016

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 2: Sustainable Resources Management			Programme 1: Administration		
Compensation of employees		(1 645)	Compensation of employees	To augment the inadequate budget allocation ²	1 645
Goods and services		(7 714)	Goods and services	To cover operating leases and travelling costs which were higher than anticipated ²	7 714
Goods and services		(394)	Households	To cover payment for leave gratuity for two officials who retire in December 2016 ²	394
			Programme 1: Administration		
Goods and services		(3 660)	Machinery and equipment	To cover cost of procuring computer hardware for training rooms and officials.	3 660
Goods and services		(52)	Software and other intangible assets	To fund purchase of software ²	52
			Programme 3: Asset And Liabilities Management		
Goods and services		(1 047)	Machinery and equipment	To cater for the reprioritization of switches, servers, Wi-Fi and data cabling ²	1 047
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget²					
Programme 3: Asset And Liabilities Management		(5 541)	Programme 3: Asset And Liabilities Management		650
Compensation of employees		(650)	Households	To cover payment for leave gratuity for four officials that retired.	650
Goods and services		(538)	Programme 3: Asset And Liabilities Management		538
Goods and services		(4 353)	Households	To cover payment for leave gratuity for four officials that retired.	538
			Programme 3: Asset And Liabilities Management		4 353
Goods and services			Machinery and equipment	To cater for the reprioritization of switches, servers, Wi-Fi and data cabling.	4 353
Shifts within the programme as a percentage of the programme budget					
4.4%					
Virements to other programmes as a percentage of the programme budget					
Programme 4: Financial Governance		(1 560)	Programme 4: Financial Governance		1 560
Compensation of employees		(1 516)	Goods and services	To cover costs of travelling for the staff verification exercise.	1 516
Compensation of employees		(44)	Households	To cover payment for leave gratuity to an official who resigned.	44
Shifts within the programme as a percentage of the programme budget					
5.4%					
Virements to other programmes as a percentage of the programme budget					
TOTAL		(21 613)	TOTAL		21 613

1. Provincial Treasury approval has been obtained.

2. Only the Legislature may approve this virement in terms of the Public Finance Management Act, (Act 1 of 1999).

Expenditure for 2015/16 and preliminary expenditure for 2016/17

Table 3.7: Expenditure Trends

R Thousand	2015/16 Expenditure outcome					2016/17 Preliminary expenditure		
	Adjusted appropriation	Apr '15 - Sep '15 % of adjusted appropriation		Apr '15 - Mar '16 % of adjusted appropriation		Adjusted appropriation	Apr '16 - Sep '16 % of adjusted appropriation	
		Apr '15 - Sep '15	adjusted appropriation	Apr '15 - Mar '16	adjusted appropriation		Apr '16 - Sep '16	adjusted appropriation
1. Administration	78 949	39 356	49.8	79 733	101.0	86 074	40 216	46.7
2. Sustainable Resources Management	52 155	24 126	46.3	52 830	101.3	44 439	20 990	47.2
3. Asset And Liabilities Management	115 783	60 379	52.1	110 577	95.5	128 222	55 309	43.1
4. Financial Governance	31 356	12 736	40.6	29 951	95.5	28 731	14 897	51.8
Total	278 243	136 597	49.1	273 091	98.1	287 466	131 412	45.7
Economic classification								
Current payments	265 752	130 938	49.3	258 434	97.2	272 505	130 395	47.9
Compensation of employees	152 063	76 579	50.4	151 406	99.6	161 576	80 895	50.1
Goods and services	113 689	54 359	47.8	107 028	94.1	110 929	49 500	44.6
Interest and rent on land	–	–	–	–	–	–	–	–
Transfers and subsidies	3 366	3 246	96.4	3 580	106.4	2 887	1 014	35.1
Provinces and municipalities	3 008	3 003	99.8	3 010	100.1	15	4	26.7
Departmental agencies and accounts	196	122	62.2	299	152.6	344	86	25.0
Higher education institutions	–	–	–	–	–	–	–	–
Foreign governments and international organis	–	–	–	–	–	–	–	–
Public corporations and private enterprises	–	–	–	–	–	–	–	–
Non-profit institutions	–	–	–	–	–	–	–	–
Households	162	121	74.7	271	167.3	2 528	924	36.6
Payments for capital assets	9 125	2 413	26.4	11 065	121.3	12 074	–	–
Buildings and other fixed structures	–	–	–	–	–	–	–	–
Machinery and equipment	8 125	2 413	29.7	9 940	122.3	12 022	–	–
Heritage assets	–	–	–	–	–	–	–	–
Specialised military assets	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–
Land and sub-soil assets	–	–	–	–	–	–	–	–
Software and other intangible assets	1 000	–	–	1 125	112.5	52	–	–
Payments for financial assets	–	–	–	12	–	–	3	–
Total payments	278 243	136 597	49.1	273 091	98.1	287 466	131 412	45.7

Main expenditure trends for the first half of 2016/17

The Mpumalanga Provincial Treasury has spent 45.7 percent for the first six months of the current financial year when compared to 49.1 percent for the same period in 2015/16 financial year.

Departmental receipts

Table 3.8: Departmental Receipts

R Thousand	2015/16					2016/17			
	Adjusted estimate	Audited outcome			Actual receipts				
		Apr '15 - Sep '15	Apr '15 - Sep '15 % of adjusted estimate	Apr '15 - Mar '16	Apr '15 - Mar '16 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr '16 - Sep '16	Apr '16 - Sep '16 % of adjusted estimate
Departmental receipts	56 199	34 433	61.3	111 138	197.8	59 571	59 571	36 437	61.2
Sales of goods and services other than capital assets	2 992	1 656	55.3	2 869	95.9	3 177	3 177	2 076	65.3
Transfers received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	53 175	32 598	61.3	107 715	202.6	56 391	56 391	34 279	60.8
Sales of capital assets	-	-	-	370	-	-	-	-	-
Financial transactions in assets and liabilities	32	179	559.4	184	575.0	3	3	82	2 733.3
Tax receipts	-	-	-	-	-	-	-	-	-
Casino taxes	-	-	-	-	-	-	-	-	-
Horse racing taxes	-	-	-	-	-	-	-	-	-
Liquor licences	-	-	-	-	-	-	-	-	-
Motor vehicle licences	-	-	-	-	-	-	-	-	-
Total	56 199	34 433	61.3	111 138	197.8	59 571	59 571	36 437	61.2

Main departmental revenue trends for the first half of 2016/17

The Mpumalanga Provincial Treasury collected 61.2 percent for the first six months of the current financial year. The over collection is mainly on interest accrued on the Pay Master General and Provincial Revenue Fund accounts due to inadequate spending by the Provincial Treasury and the Provincial Departments respectively.

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

2016/17								
R thousand	Main appropriation	Additional appropriation					Total additional appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared Unspent Funds	Other Adjustments		
1. Administration	439	-	-	394	-	-	394	833
Provinces and municipalities	15	-	-	-	-	-	-	15
Departmental agencies and accounts	344	-	-	-	-	-	-	344
Households	80	-	-	394	-	-	394	474
3. Asset And Liabilities Management	822	-	-	1 188	-	-	1 188	2 010
Households	822	-	-	1 188	-	-	1 188	2 010
4. Financial Governance	-	-	-	44	-	-	44	44
Households	-	-	-	44	-	-	44	44
Total	1 261	-	-	1 626	-	-	1 626	2 887

The increase in this classification is due to payment for leave gratuity of two officials that will retire in December 2016, four that will retire prior to the end of financial year and one who resigned.