

Vote 8

Provincial Treasury

Adjusted Budget Summary

Table 8.1: Adjustment Budget Summary

2016/17			
R thousand	Main appropriation	Adjusted appropriation	(Decrease) / Increase
Amount to be appropriated	222 034	281 848	59 814
<i>of which</i>			-
Current payments	218 823	241 800	22 977
Transfers and subsidies	288	33 052	32 764
Payments for capital assets	2 923	6 996	4 073
Payments for financial assets	-	-	-
Direct Charge against the Provincial Fund			
Executing authority	MEC for Finance, Economic Affairs and Tourism		
Accounting officer	Deputy Director-General of Provincial Treasury		
Website Address	www.ncpt.gov.za		

Aim

To render timeous and responsive service delivery to clients through the promotion of efficient, effective and transparent economic use of provincial resources and ensuring the alignment of strategic plans and budgets to the Provincial Growth and Development Strategies.

Changes to programme purposes, objective and measures

There were no changes to programme purposes, objectives and measures as there has been no change in the budget programme structure, function shift or introduction of new indicators.

Adjusted Estimates of Provincial Expenditure 2016

Table 8.2: Adjusted Estimate of Provincial Expenditure

2016/17							
Programme	Main appropriation	Additional appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments	Total additional appropriation	
R thousand							
Administration	82 134	199	-	988	6 250	7 437	89 571
Sustainable Resource Management	44 263	116	-	-	14 685	14 801	59 064
Asset and Liabilities Management	42 097	375	-	(988)	29 094	28 481	70 578
Financial Governance	23 088	39	-	-	6 827	6 866	29 954
Provincial Internal Audit	30 452	240	-	-	1 989	2 229	32 681
Total	222 034	969	-	-	58 845	59 814	281 848
Economic classification		Additional appropriation					
	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments	Total additional appropriation	Adjusted appropriation
R thousand							
Current payments	218 823	-	-	(2 160)	25 137	22 977	241 800
Compensation of employees	172 684	-	-	(7 860)	6 850	(1 010)	171 674
Goods and services	46 123	-	-	5 650	18 287	23 937	70 060
Interest and rent on land	16	-	-	50	-	50	66
Transfers and subsidies	288	-	-	70	32 694	32 764	33 052
Provinces and municipalities	-	-	-	-	32 659	32 659	32 659
Departmental agencies and accounts	22	-	-	-	-	-	22
Universities and technikons	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-
Non-profit institutions	56	-	-	18	-	18	74
Households	210	-	-	52	35	87	297
Payments for capital assets	2 923	969	-	2 090	1 014	4 073	6 996
Buildings and other fixed structures	-	-	-	-	-	-	-
Machinery and equipment	2 794	888	-	2 100	1 014	4 002	6 796
Heritage assets	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-
Software and other intangible assets	129	81	-	(10)	-	71	200
Payments for financial assets	-	-	-	-	-	-	-
Total	222 034	969	-	-	58 845	59 814	281 848

Rollovers

Funds amounting to R0.969 million have been rolled over from the previous financial year to cater for commitments on capital assets at 2015/16 year end.

Other Adjustments

Other adjustments include:

- Funds for the implementation of the municipal support programme amounting to R39.660 million;
- Provincial Treasury Intervention in Ubuntu and Kheis Municipalities amounting to R8 million;
- Expansion of Internal Audit Services to Public Entities amounting R1.989 million;
- Funding of the Norms and Standards capacity building unit amounting to R0.660 million; and
- Funds towards Health Intervention Project amounting to R2.285 million.

Programme 1: Administration

Table 8.2.1: Programme 1: Administration

2016/17							
Subprogramme	Main appropriation	Additional appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments	Total additional appropriation	
R. thousand							
Office of the MEC	11 292	-		1 100		1 100	12 392
Management Services	4 767	-		(1 100)		(1 100)	3 667
Corporate Services	25 066	199				199	25 265
Financial Management (CFO)	22 514	-				-	22 514
Security and Records Management	18 495	-		988	6 250	7 238	25 733
Total	82 134	199	-	988	6 250	7 437	89 571
Economic classification	Main appropriation	Additional appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments	Total additional appropriation	
R. thousand							
Current payments	80 526	-	-	(182)	6 250	6 068	86 594
Compensation of employees	51 893	-		(2 850)	500	(2 350)	49 543
Goods and services	28 633	-		2 668	5 750	8 418	37 051
Interest and rent on land	-	-				-	-
Transfers and subsidies total:	288	-	-	70	-	70	358
Provinces and municipalities	-	-				-	-
Departmental agencies and accounts	22	-				-	22
Universities and technikons	-	-				-	-
Foreign governments and international organisations	-	-				-	-
Public corporations and private enterprises	-	-				-	-
Non-profit institutions	56	-		18		18	74
Households	210	-		52		52	262
Payments for capital assets	1 320	199	-	1 100	-	1 299	2 619
Buildings and other fixed structures	-	-				-	-
Machinery and equipment	1 191	142		1 110		1 252	2 443
Heritage assets	-	-				-	-
Specialised military assets	-	-				-	-
Biological assets	-	-				-	-
Land and sub-soil assets	-	-				-	-
Software and other intangible assets	129	57		(10)		47	176
Payments for financial assets	-	-	-	-	-	-	-
Total	82 134	199	-	988	6 250	7 437	89 571

Roll-over

An amount of R0.199 million has been approved relating to capital equipment procured in the 2015/16 financial year and delivered in the current financial year.

Virements and shifts

A total of R0.988 million was shifted from programme 3 to programme 1 in order to defray projected over-expenditure on contractual obligations due to expansion of regional offices.

Shifts within the programme were necessary due to the projected spending on contractual obligations. Furthermore a total of R2.850 million was re-prioritized from compensation of employees to goods and services and payments for capital assets.

Programme 2: Sustainable Resources Management

Table 8.2.2: Programme 2: Sustainable Resource Management

2016/17							
Subprogramme	Main appropriation	Additional appropriation					Adjusted appropriation
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments	Total additional appropriation	
Programme Support	1 836	-	-	150	-	150	1 986
Economic Analysis	5 565	-	-	200	-	200	5 765
Fiscal Policy	6 054	-	-	400	4 400	4 800	10 854
Budget Management	9 717	-	-	(200)	2 285	2 085	11 802
Municipal Finance	21 091	116	-	(550)	8 000	7 566	28 657
Total	44 263	116	-	-	14 685	14 801	59 064
Economic classification	Main appropriation	Additional appropriation					Adjusted appropriation
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments	Total additional appropriation	
Current payments	43 724	-	-	(200)	9 185	8 985	52 709
Compensation of employees	39 550	-	-	(220)	785	565	40 115
Goods and services	4 174	-	-	20	8 400	8 420	12 594
Interest and rent on land	-	-	-	-	-	-	-
Transfers and subsidies	-	-	-	-	5 000	5 000	5 000
Provinces and municipalities	-	-	-	-	5 000	5 000	5 000
Departmental agencies and accounts	-	-	-	-	-	-	-
Universities and technikons	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-
Payments for capital assets	539	116	-	200	500	816	1 355
Buildings and other fixed structures	-	-	-	-	-	-	-
Machinery and equipment	539	116	-	200	500	816	1 355
Heritage assets	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-
Total	44 263	116	-	-	14 685	14 801	59 064

Roll – over

An amount of R0.116 million has been approved relating to capital equipment procured in the 2015/16 financial year and delivered in the current financial year.

Virements and shifts

A total of R0.220 million was re-prioritized from compensation of employees to goods and services and payments for capital assets.

Other Adjustment

An additional amount of R2.285 million has been allocated for the Health Intervention Project. The funding is allocated to assist the Department of Health with capacity within the financial management unit. Provincial Treasury empowered by section 18(2)(g) of the Public Finance Management Act, Act 1 of 1999, will also intervene in the Ubuntu and Kheis Municipality. In order to ensure effectiveness of this intervention, R8 million has been allocated towards the process.

The Municipal Support Strategy was implemented in the previous year; the strategy initially commenced with the asset management project and has been expanded to accounting services and revenue management. In order to assist municipalities with data integrity which will aid in revenue collection, an allocation of R4.4 million has been allocated towards the data cleansing project.

Programme 3: Assets and Liabilities

Table 8.2.3: Programme 3: Asset and Liabilities Management

2016/17							
Subprogramme	Main appropriation	Additional appropriation					Adjusted appropriation
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments	Total additional appropriation	
Programme Support	1 845	-		(200)		(200)	1 645
Asset Management	9 526	351			29 094	29 445	38 971
Support and Interlinked Financial Systems	18 780	24				24	18 804
Public Private Partnership	6 106	-		450		450	6 556
Banking and Cash Flow Management	5 840	-		(1 238)		(1 238)	4 602
Total	42 097	375	-	(988)	29 094	28 481	70 578
Economic classification		Additional appropriation					
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments	Total additional appropriation	Adjusted appropriation
Current payments	41 508	-	-	(1 438)	5 350	3 912	45 420
Compensation of employees	34 877	-	-	(3 630)	3 017	(613)	34 264
Goods and services	6 615	-	-	2 142	2 333	4 475	11 090
Interest and rent on land	16	-	-	50		50	66
Transfers and subsidies	-	-	-	-	23 230	23 230	23 230
Provinces and municipalities	-	-	-		23 195	23 195	23 195
Departmental agencies and accounts	-	-	-			-	-
Universities and technikons	-	-	-			-	-
Foreign governments and international organisations	-	-	-			-	-
Public corporations and private enterprises	-	-	-			-	-
Non-profit institutions	-	-	-			-	-
Households	-	-	-		35	35	35
Payments for capital assets	589	375	-	450	514	1 339	1 928
Buildings and other fixed structures	-	-	-			-	-
Machinery and equipment	589	351		450	514	1 315	1 904
Heritage assets	-	-	-			-	-
Specialised military assets	-	-	-			-	-
Biological assets	-	-	-			-	-
Land and sub-soil assets	-	-	-			-	-
Software and other intangible assets	-	24				24	24
Payments for financial assets	-	-	-	-	-	-	-
Total	42 097	375	-	(988)	29 094	28 481	70 578

Roll-over

A total of R0.375 million was approved for capital equipment procured in 2015/16 and delivered in the current financial year.

Virements and shifts

Within the programme an amount of R0.988 million has been shifted from programme 3 to programme 1 to defray over expenditure on compensation of employees and goods and services.

A total of R3.630 million was re-prioritized from compensation of employees to goods and services and payments for capital assets to facilitate the implementation of key identified project.

Other Adjustment

An additional amount of R29.094 million was allocated for the continuation of municipal support programme. Included in the additional allocation is an amount of R23.195 million that will be transferred to the identified municipalities as part of the Provincial Financial Support Grant.

Programme 4: Financial Governance

Table 8.2.4: Programme 4: Financial Governance

2016/17							
Subprogramme	Main appropriation	Additional appropriation					Adjusted appropriation
R thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments	Total additional appropriation	
Programme Support	1 894			(250)		(250)	1 644
Accounting Services	8 769	39		-	1 703	1 742	10 511
Norms and Standards	6 335			250	660	910	7 245
Risk Management	6 090			-	4 464	4 464	10 554
Total	23 088	39	-	-	6 827	6 866	29 954
Economic classification		Additional appropriation					
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments	Total additional appropriation	Adjusted appropriation
Current payments	22 812	-	-	(90)	2 363	2 273	25 085
Compensation of employees	19 145			(1 160)	1 434	274	19 419
Goods and services	3 667			1 070	929	1 999	5 666
Interest and rent on land	-					-	-
Transfers and subsidies	-	-	-	-	4 464	4 464	4 464
Provinces and municipalities	-				4 464	4 464	4 464
Departmental agencies and accounts	-					-	-
Universities and technikons	-					-	-
Foreign governments and international organisations	-					-	-
Public corporations and private enterprises	-					-	-
Non-profit institutions	-					-	-
Households	-					-	-
Payments for capital assets	276	39	-	90	-	129	405
Buildings and other fixed structures	-						
Machinery and equipment	276	39		90		129	405
Heritage assets	-					-	-
Specialised military assets	-					-	-
Biological assets	-					-	-
Land and sub-soil assets	-					-	-
Software and other intangible assets	-					-	-
Payments for financial assets	-	-	-	-	-	-	-
Total	23 088	39	-	-	6 827	6 866	29 954

Roll-over

An amount of R0.039 million has been approved relating to capital equipment procured in the 2015/16 financial year and delivered in the current year.

Virements and shifts

A total amount of R1.160 million was re-prioritized from compensation of employees to goods and services and payments for capital assets to facilitate the implementation of key identified project that will improve the compliance status of municipalities and departments.

Other Adjustment

Included in the additional amount of R6.827 million, is an amount of R6.167 million allocated for the implementation of Municipal Support Programme. An amount of R1.703 million will be allocated towards sourcing additional capacity to assist municipalities with accounting related aspects. In order to strengthen the Shared Internal Audit in the Pixely Ka Seme district an allocation of R4.464 million will be allocated to the district municipality.

In strengthening the capacity building unit in the Norms and Standards sub-programme, an amount of R0.660 million has been allocated.

Programme 5: Provincial Internal Audit

Table 8.2.5: Programme 5: Provincial Internal Audit

2016/17							
Subprogramme	Main appropriation	Adjustment appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments	Total additional appropriation	
R thousand							
Programme Support	4 977	240			1 989	2 229	7 206
Internal Audit(Education)	6 395					-	6 395
Internal Audit(Health)	6 508					-	6 508
Internal Audit(Sector)	6 261					-	6 261
Internal Audit(DPW)	6 311					-	6 311
Total	30 452	240	-	-	1 989	2 229	32 681
Economic classification		Adjustment appropriation					
	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments	Total additional appropriation	Adjusted appropriation
R thousand							
Current payments	30 253	-	-	(250)	1 989	1 739	31 992
Compensation of employees	27 219				1 114	1 114	28 333
Goods and services	3 034			(250)	875	625	3 659
Interest and rent on land	-					-	-
Transfers and subsidies	-	-	-	-	-	-	-
Provinces and municipalities	-					-	-
Departmental agencies and accounts	-					-	-
Universities and technikons	-					-	-
Foreign governments and international organisations	-					-	-
Public corporations and private enterprises	-					-	-
Non-profit institutions	-					-	-
Households	-					-	-
Payments for capital assets	199	240	-	250	-	490	689
Buildings and other fixed structures	-					-	-
Machinery and equipment	199	240		250		490	689
Heritage assets	-					-	-
Specialised military assets	-					-	-
Biological assets	-					-	-
Land and sub-soil assets	-					-	-
Software and other intangible assets	-					-	-
Payments for financial assets	-	-	-	-	-	-	-
Total	30 452	240	-	-	1 989	2 229	32 681

Roll-over

An amount of R0.240 million has been approved relating to capital equipment procured in the 2015/16 financial year and delivered in the current year.

Virements and shifts

A total amount of R0.250 million was re-prioritized from goods and services to payments for capital assets.

Other Adjustment

An additional amount of R1.989 million was allocated to extend the internal audit services to Public Entities and strengthening of the audit committee function.

Virements and shifts

Table 8.3: Virements and shifts within a department

FROM			TO		
Programme / Economic classification	R thousand	Motivation	Programme / Economic classification	R thousand	Motivation
Programme 1: Administration	(2 850)		Programme 1: Administration	2 850	
Current payments	(2 850)		Current payments	1 680	
Compensation of employees	(2 850)	Saving on personnel due to vacancies not filled	Goods and services	1 680	Defray over expenditure on operating cost
			Transfers and Subsidies	70	Defray over expenditure on leave gratuity payouts
			Capital Payments	1 100	Defray over expenditure on capital purchases
Percentage of programme budget	-3%		Percentage of programme budget	3%	
Programme 3: Assets and Liabilities	(988)		Programme 1: Administration	988	
Current payments	(988)		Current payments	988	
Compensation of employees	(988)	Saving on personnel due to vacancies not filled	Goods and services	988	Defray over expenditure on operating costs
Percentage of programme budget	-2%		Percentage of programme budget	1%	
Programme 2: Sustainable Resource Management	(220)		Programme 2: Sustainable Resource Management	220	
Current payments	(220)		Current payments	20	
Compensation of employees	(220)	Saving on personnel due to vacancies not filled	Compensation of employees		
Goods and services			Goods and services	20	Defray over expenditure on leave gratuity payouts
Payment for financial assets			Payment for financial assets	200	Defray over expenditure on capital purchases
Percentage of programme budget	0%		Percentage of programme budget	0%	
Programme 3: Asset and Liabilities Management	(2 642)		Programme 5: Provincial Internal Audit	2 642	
Current payments	(2 642)		Current payments	2 642	
Compensation of employees	(2 642)	Saving on personnel due to vacancies not filled	Goods and services	2 142	Reprioritised to implement SIFS related systems
			Interest on rent and land	50	Defray over expenditure on interest paid
Goods and services			Payment for financial assets	450	Defray over expenditure on capital purchase
Percentage of programme budget	-6%		Percentage of programme budget	6%	
Programme 4: Financial Governance	(1 160)		Programme 4: Financial Governance	1 160	
Current payments	(1 160)		Current payments	1 070	
Compensation of employees	(1 160)	Saving on personnel due to vacancies not filled	Compensation of employees		
Goods and services			Goods and services	1 070	Reprioritised to implement key capacity building and compliance programmes
Transfers and Subsidies			Transfers and Subsidies		
Payment for financial assets			Payment for financial assets	90	Defray over expenditure on capital purchase
Percentage of programme budget	-5%		Percentage of programme budget	5%	
Programme 5: Internal Audit	(250)		Programme 5: Internal Audit	250	
Current payments	(250)		Current payments	-	
Compensation of employees			Compensation of employees		
Goods and services	(250)	Reprioritisation to procure machinery & equipment	Goods and services		
Payment for capital assets			Payment for capital assets	250	Reprioritisation to procure machinery & equipment
Percentage of programme budget	-1%		Percentage of programme budget	1%	
Total for Vote	(8 110)		Total for Vote	8 110	

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

Table 8.4: Expenditure for 2015/16 and preliminary expenditure for 2016/17

Programme	2015/16					2016/17			
	Expenditure outcome					Preliminary expenditure			
R thousand	Adjusted appropriation	Apr 2015 - Sep 2015	Apr 2015 - Sep 2015 - percentage of adjusted appropriation	Apr 2015 - Mar 2016	Apr 2015 - Mar 2016 - percentage of adjusted appropriation	Adjusted appropriation	Apr 2016 - Sep 2016	Apr 2016 - Sep 2016 - percentage of adjusted appropriation	% change in Expenditure 2015/16 - 2016/17 Apr - Sep
Administration	78 982	37 476	47%	81 851	104%	89 571	42 584	48%	14%
Sustainable Resource Management	42 092	18 036	43%	36 839	88%	59 064	21 311	36%	18%
Asset and Liabilities Management	55 040	19 808	36%	51 720	94%	70 578	22 148	31%	12%
Financial Governance	21 537	9 610	45%	20 994	97%	29 954	10 413	35%	8%
Provincial Internal Audit	26 719	13 325	50%	27 162	102%	32 681	14 842	45%	11%
Total	224 370	98 255	44%	218 566	97%	281 848	111 298	39%	13%
Economic classification									
Current payments	213 110	95 602	45%	206 364	97%	241 800	107 255	44%	12%
Compensation of employees	156 572	72 761	46%	147 582	94%	171 674	81 581	48%	12%
Goods and services	56 523	22 841	40%	58 775	104%	70 060	25 662	37%	12%
Interest and rent on land	15	-	0%	7	47%	66	12	18%	100%
Transfers and subsidies to:	5 807	359	6%	6 022	104%	33 052	296	1%	-18%
Provinces and municipalities	4 789	-	0%	4 709	98%	32 659	-	-	0%
Departmental agencies and accounts	19	5	26%	8	42%	22	6	-	20%
Universities and technikons	396	-	0%	-	0%	-	-	-	0%
Foreign governments and international organisations	-	-	0%	-	0%	-	-	-	0%
Public corporations and private enterprises	-	-	0%	-	0%	-	-	-	0%
Non-profit institutions	153	63	41%	-	0%	74	66	89%	5%
Households	450	291	65%	1 305	290%	297	224	75%	-23%
Payments for capital assets	5 453	2 294	42%	6 176	113%	6 996	3 747	54%	63%
Buildings and other fixed structures	-	-	0%	-	0%	-	-	0%	0%
Machinery and equipment	5 163	2 210	43%	5 787	112%	6 796	3 667	54%	66%
Heritage assets	-	-	0%	-	0%	-	-	0%	0%
Specialised military assets	-	-	0%	-	0%	-	-	0%	0%
Biological assets	-	-	0%	-	0%	-	-	0%	0%
Land and sub-soil assets	-	-	0%	-	0%	-	-	0%	0%
Software and other intangible assets	290	84	29%	389	134%	200	80	40%	-5%
Payments for capital assets	-	-	0%	4	0%	-	-	0%	0%
Total	224 370	98 255	44%	218 566	97%	281 848	111 298	39%	13%

Main expenditure trends for the first half of 2016/17

Total expenditure as at 30 September 2016 amounted to R111.298 million or 39 per cent of the total adjusted budget of R281.848 million when compared to 44 per cent in 2015/16 financial year for the same period. The main reason for the slow spending is due to additional funding on transfers and subsidies that will only be expensed in the third quarter of the year.

Programme 1: Administration

Expenditure in programme 1 amounts to R42.584 million or 48 per cent of the adjusted appropriation of R89 571 million as compared to R37.476 million or 47 per cent of R78.982 million in 2015/16.

Programme 2: Sustainable Resource Management

Expenditure in programme 2 amounts to R21.311 million or 36 per cent of the adjusted appropriation of R59.064 million as compared to R18.036 million or 43 per cent of R42.092 million in 2015/16.

Programme 3: Asset and Liabilities Management

Expenditure in programme 3 amounts to R22.148 million or 31 per cent of the adjusted appropriation of R70.578 million as compared to R19.808 million or 36 per cent of R55.040 million in 2015/16.

Programme 4: Financial Governance

Expenditure in programme 4 amounts to R10.413 million or 35 per cent of the adjusted appropriation of R29.954 million as compared to 9.610 million or 45 per cent of the of R21.537 million in 2015/16.

Programme 5: Internal Audit

Expenditure in programme 5 amounts to R14.842 million or 45 per cent of the adjusted appropriation of R32.681 million as compared to R13.325 million or 50 per cent of R26.719 million in 2015/16.

Departmental receipts

Table 8.5: Departmental Receipts

R thousand	Adjusted appropriation	2015/16				2016/17			
		Receipts Outcome				Preliminary Receipts			
		Apr 2015 - Sep 2015	Apr 2015 - Sep 2015 - percentage of adjusted estimate	Apr 2015 - Mar 2016	Apr 2015 - Mar 2016 - percentage of adjusted estimate	Budget estimate	Adjusted estimate	Apr 2016 - Sep 2016	Apr 2016 - Sep 2016 - percentage of adjusted estimate
Departmental Receipts	895	21 736	2429%	46 952	5246%	952	952	19 163	2013%
Tax receipts									
Sales of goods and services other than capital assets	120	64	53%	126	105%	128	128	59	46%
Transfers received	-	-	0%	-	0%	-	-	-	0%
Fines, penalties and forfeits	-	-	0%	-	0%	-	-	-	0%
Interest, dividends and rent on land	690	20 869	3024%	46 340	6716%	733	733	19 104	2606%
Sales of capital assets	75	-	0%	75	100%	80	80	-	0%
Financial transactions in assets and liabilities	10	803	8030%	411	4110%	11	11	-	0%
Total	895	21 736	2429%	46 952	5246%	952	952	19 163	2013%

Main departmental revenue trends for the first half of 2015/16

Total receipts as at the end of September 2016 were recorded at R19.163 million or 2013 per cent as compared to the R21.736 million or 2429 per cent in the 2015/16 financial year. The primary reason for the variance between budget and actual collection is a result of interest received on a positive consolidated bank balance.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies

Table 8.6: Summary of changes to transfers and subsidies per programme

R thousand	Main appropriation	Additional appropriation					Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virement	Other adjustments	Total additional appropriation	
Programme number, name							
Economic sphere							
Current	288	-	-	70	32 694	32 764	33 052
Provinces and municipalities	-	-	-	-	32 659	32 659	32 659
Departmental agencies and accounts	22	-	-	-	-	-	22
Universities and technikons	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-
Non-profit institutions	56	-	-	18	-	18	74
Households	210	-	-	52	35	87	297
Total	288	-	-	70	32 694	32 764	33 052

An amount of R0.070 million was re-prioritized from goods and services within programme 1 to defray over-expenditure on households.

Due to the continuation and expansion of the municipal support programme, provincial municipal grants will be allocated to municipalities in assisting them to improve audit outcomes and build capacity within the Chief Financial Officer's office. These grants are based on approved business plans that have outlined the support required from Provincial Treasury, the Municipality's responsibility and contribution and monitoring mechanism. An amount of R32.659 million has been allocated to cater for this initiative.