

Adjusted Estimates of National Expenditure

2013

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2013

National Treasury

Republic of South Africa

October 2013



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Introduction

The budget cycle timeline

February: The Minister of Finance tables the main Budget and Appropriation Bill in the National Assembly.

April: Start of the new financial year.

October: The Minister of Finance tables the adjusted national budget and the Adjustments Appropriation Bill in the National Assembly.

The main Budget process

The main Budget announces government spending for three years going forward: that is, the years of the medium-term expenditure framework (MTEF). Through an accompanying Appropriation Bill, the Executive seeks Parliament's approval and adoption of its spending plans for the new financial year. Amounts allocated for the first year of the new MTEF period are then appropriated from the National Revenue Fund in terms of the Appropriation Act, once approved by the President. The main Budget also provides for a contingency reserve for expenditure related to unforeseen circumstances.

Allocations provided for in Appropriation acts are shown by vote. Generally, a vote specifies the total amount appropriated per department. In some cases, a vote may contain more than one department.

The adjustments budget process

In the middle of each year, the adjustments process provides an opportunity to revise the main Budget in response to changes that have affected planned government spending for that year. The adjustments budget may allocate unused funds, mainly from the contingency reserve, and additional amounts that have been approved for particular types of spending. The adjusted budget includes the amount allocated in the main Appropriation Act as well as the effects of the adjustments. The adjusted budget estimates are also tabled in the National Assembly by the Minister of Finance, accompanied by an Adjustments Appropriation Bill. A Division of Revenue Amendment Bill is also tabled that sets out how the adjustments affect the Division of Revenue Act.

The Estimates of National Expenditure (ENE) describes in detail the planned spending of all national government votes over the MTEF period. The Adjusted Estimates of National Expenditure (AENE) describes in detail the revised spending plans for the first year of the MTEF period, that is the current financial year.

The adjustments

The Public Finance Management Act (1999) (PFMA)¹ specifies the type of spending the adjustments budget may provide for. The Treasury Regulations, issued by National Treasury in terms of the PFMA², provide instructions on how to comply with the PFMA.

The adjustments budget makes provision for:

- **Roll-overs:** Unspent funds from the preceding financial year may be rolled over when activities planned to be completed by the end of that year have not been completed but are close to completion. The Treasury Regulations³ restrict roll-overs as follows: compensation of employees funding may not be rolled over; a maximum of 5 per cent of a department's budget for goods and services may be rolled over; transfers and subsidies funding may not be rolled over for any purpose other than what the funds

¹ Section 30(2).

² Section 76.

³ Section 6.4.

were originally allocated for; and unspent funds on payments for capital assets may only be rolled over to finalise projects or assets acquisitions already in progress.

- **Unforeseeable and unavoidable expenditure:** Unforeseeable and unavoidable expenditure is spending that could not be anticipated at the time of the main Budget. The Treasury Regulations⁴ specify that the following may not be regarded as unforeseeable and unavoidable expenditure: spending that was known when the main Budget was being finalised but that could not be accommodated in the allocations at the time; spending increases due to tariff adjustments and price increases; and spending to extend existing services or create new services that are not unforeseeable and unavoidable. Spending made necessary by adverse weather conditions is an example of unforeseeable and unavoidable expenditure.
- **Virements:** These involve the utilisation of unspent funds from amounts appropriated under one main division (programme) towards the defrayment of increased expenditure under another main division within the same vote. Enacted legislation⁵ and the Treasury Regulations⁶ set parameters within which virements may take place.
- **Shifts:** These involve the utilisation of unspent funds towards the defrayment of increased expenditure within a main division (programme) of a vote between different segments (subprogramme and economic classification) of the main division. Shifts also include the reallocation of funds which may have been incorrectly allocated during the ENE process.
- **Function shifts:**⁷ When functions are shifted to another vote or institution in terms of legislation and/or following the reassignment of responsibility for the functions, the associated assets and liabilities also need to be shifted. Such shifts can also happen between main divisions (programmes) within a vote.
- **Unallocated amounts announced in the main Budget:** In certain instances, an amount to be allocated for the three years of the MTEF period for a specific purpose will be announced by the Minister of Finance when the main Budget is tabled, though the details of the annual allocations are to be decided later. This is usually when plans have not been finalised in time to decide on the specific allocation amounts for the main Budget.
- **Adjustments due to significant and unforeseeable economic and financial events:** When unforeseeable economic and financial events affect the fiscal targets set by the main Budget, adjustments may need to be made. Significantly higher inflation than anticipated in budget projections for the MTEF period is an example of such an event.
- **Emergencies:**⁸ The Minister of Finance can approve the use of unappropriated funds for spending of an exceptional nature. This happens if postponing the spending to a future parliamentary appropriation would seriously prejudice the public interest. The Minister of Finance must subsequently provide a report to Parliament.
- **Self-financing expenditure:** This is spending financed from revenue derived from a vote's specific activities. The revenue is paid into the National Revenue Fund. If self-financing expenditure is approved, these funds are allocated to the vote.
- **Declared unspent funds:** These are amounts that departments explicitly indicate they will not reallocate to fund their other spending.

⁴ Section 6.6.

⁵ Section 43 of the PFMA and also section 5 of the Appropriation Act (2013).

⁶ Section 6.3.

⁷ Section 42 of the PFMA.

⁸ Section 16 of the PFMA.

- **Direct charges against the National Revenue Fund:** These are amounts spent in terms of statutes and do not require parliamentary approval, such as expenditure on state debt costs.
- **Gifts, donations and sponsorships:** If valued at more than R100 000 per transaction, they are also included in the adjustments budget.

Summary of the adjustments for 2013/14

The adjustments budget makes provision for an additional R5.484 billion in allocations for 2013/14, comprised as follows:

• roll-overs	R894.094 million
• unforeseeable and unavoidable expenditure	R558.938 million
• salary adjustments	R2.292 billion
• self-financing expenditure	R507.724 million
• announced by the Minister of Finance in the 2013 Budget speech	R488.644 million
• state debt costs	R743.051 million

A contingency reserve of R4 billion was set aside in the main Budget, as well as an unallocated amount of R30 million. Unspent funds in the amount of R3.033 billion have been declared, a repayment is to be made into the National Revenue Fund of R500 million, and skills levies and expenditure by the sector education and training authorities are projected to decrease by R103 million. Over and above this, budget spending projections also indicate a possible R3.5 billion in underspending. If this projection is fully realised, the revised total level of spending would be R1 049.393 billion, representing a decrease of R5.681 billion in aggregate from the budget spending estimate of R1 055.075 billion.

Summary tables

Extraordinary receipts and payments have previously been shown as separate a category of items and excluded from main Budget revenue and expenditure calculations. However, with the publication of the 2013 Medium Term Budget Policy Statement these transactions will be included in the calculations. The 2013 Adjusted Estimates of National Expenditure publication describes in detail any revisions to the spending plans in the 2013 Estimates of National Expenditure publication tabled in February 2013, and as such does not yet include transactions in respect of extraordinary receipts and payments. Therefore, the total main Budget expenditure and revenue as presented in the 2013 Medium Term Budget Policy Statement will not be comparable with the main Budget total expenditure or the revenue information presented in this publication in summary tables 1, 2, 2.1, 9 and 10 below.

Table 1: 2013/14 adjusted national budget

Table 2: Adjusted appropriations per vote and adjusted estimates of direct charges against the National Revenue Fund

Table 2.1: Adjusted appropriations per economic classification

Table 3: Roll-overs

Table 4: Unforeseeable and unavoidable expenditure

Table 5: Declared unspent funds and projected underspending

Table 6: Appropriation of expenditure earmarked in the 2013 Budget speech for future allocation

Table 7: Adjustments due to significant and unforeseeable economic and financial events

Table 8: Self-financing expenditure

Table 9: Expenditure outcome 2012/13 and preliminary expenditure 2013/14

Table 10: Adjusted departmental receipts`

Table 1: 2013/14 adjusted national budget

	Main appropriation (ENE)	Adjustments appropriation (AENE)	Adjusted appropriation (AENE)
R thousand			
Appropriation by vote	588 682 084	344 286	589 026 370
Main appropriation	588 682 084		
Total adjustments		344 286	
Roll-overs		784 304	
Unforeseeable and unavoidable expenditure		558 938	
National public sector salary adjustment		1 037 370	
Unallocated and announced in the 2013 Budget		488 644	
Self-financing		507 724	
Declared unspent funds		(3 032 694)	
Direct charges against the National Revenue Fund	462 362 527	2 004 456	464 366 983
<i>Of which:</i>			
State debt costs	99 741 449	743 051	100 484 500
Provincial equitable share:	337 572 412	1 364 405	338 936 817
- Originally budgeted	337 572 412		
- Salary adjustment		1 254 615	
- Roll-overs		109 790	
Skills levy and sector education and training authorities	12 403 000	(103 000)	12 300 000
Subtotal	1 051 044 611	2 348 742	1 053 393 353
Funds reserved for allocation in the 2013 Budget but in the final instance not allocated	30 000	(30 000)	
Contingency reserve	4 000 000	(4 000 000)	
Projected underspending		(3 500 000)	(3 500 000)
Local government repayment to the National Revenue Fund		(500 000)	(500 000)
Total estimated expenditure	1 055 074 611	(5 681 258)	1 049 393 353
Main budget revenue	872 965 924	(3 282 456)	869 683 468
Tax revenue	898 003 870	(2 999 870)	895 004 000
Non-tax revenue	18 336 392	(386 806)	17 949 586
Less: Estimate of Southern African Customs Union payments	(43 374 338)	104 220	(43 270 118)
Budget balance	(182 108 687)	2 398 802	(179 709 885)

Table 2: Adjusted appropriations per vote and adjusted estimates of direct charges against the National Revenue Fund

Vote number and title		2013/14							Adjusted appropriation
		Additional appropriation					Total adjustments appropriation		
R thousand	Main appropriation	Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments			
1	The Presidency	1 092 881	–	–	–	–	–	–	1 092 881
2	Parliament	1 419 359	–	–	–	–	–	–	1 419 359
3	Cooperative Governance and Traditional Affairs	58 252 691	71 980	126 454	–	–	7 782	206 216	58 458 907
4	Home Affairs	6 567 769	–	–	–	–	426 948	426 948	6 994 717
5	International Relations and Cooperation	5 548 390	10 525	150 000	–	–	45 731	206 256	5 754 646
6	Performance Monitoring and Evaluation	192 745	–	–	–	–	–	–	192 745
7	Public Works	6 170 036	–	–	–	–	5 225	5 225	6 175 261
8	Women, Children and People with Disabilities	198 312	–	–	–	–	–	–	198 312
9	Government Communication and Information System	396 740	39 846	–	–	–	631	40 477	437 217
10	National Treasury	25 555 960	–	–	–	(323 694)	–	(323 694)	25 232 266
11	Public Enterprises	236 889	–	57 250	–	–	–	57 250	294 139
12	Public Service and Administration	816 371	–	13 360	–	–	–	13 360	829 731
13	Statistics South Africa	1 737 704	–	–	–	–	3 942	3 942	1 741 646
14	Arts and Culture	2 914 777	–	–	–	–	–	–	2 914 777
15	Basic Education	17 591 905	14 747	–	–	–	12 603	27 350	17 619 255
16	Health	30 706 722	22 185	–	–	(200 000)	(726)	(178 541)	30 528 181
17	Higher Education and Training	34 322 391	–	–	–	–	11 509	11 509	34 333 900
18	Labour	2 415 247	30 000	–	–	–	–	30 000	2 445 247
19	Social Development	120 491 600	–	20 000	–	(2 000 000)	–	(1 980 000)	118 511 600
20	Sport and Recreation South Africa	1 073 485	–	–	–	–	–	–	1 073 485
21	Correctional Services	18 748 074	–	–	–	–	419	419	18 748 493
22	Defence and Military Veterans	40 243 343	153 612	150 000	–	–	111 229	414 841	40 658 184
23	Independent Police Investigative Directorate	216 991	–	–	–	–	–	–	216 991
24	Justice and Constitutional Development	14 134 222	–	–	–	–	72 256	72 256	14 206 478
25	Police	67 917 118	–	–	–	–	874 308	874 308	68 791 426
26	Agriculture, Forestry and Fisheries	6 177 987	–	–	–	–	4 295	4 295	6 182 282
27	Communications	2 043 917	–	–	–	(46 000)	374 200	328 200	2 372 117
28	Economic Development	771 466	–	–	–	–	–	–	771 466
29	Energy	6 598 172	28 072	–	–	(123 000)	–	(94 928)	6 503 244
30	Environmental Affairs	5 431 156	–	21 874	–	(250 000)	3 812	(224 314)	5 206 842
31	Human Settlements	28 110 463	120 539	–	–	(20 000)	44 454	144 993	28 255 456
32	Mineral Resources	1 393 849	–	–	–	–	–	–	1 393 849
33	Rural Development and Land Reform	9 459 740	–	–	–	–	–	–	9 459 740
34	Science and Technology	6 198 155	–	–	–	–	–	–	6 198 155
35	Tourism	1 500 574	–	20 000	–	–	–	20 000	1 520 574
36	Trade and Industry	9 572 580	–	–	–	(50 000)	(7 000)	(57 000)	9 515 580
37	Transport	42 275 340	104 762	–	–	(20 000)	41 565	126 327	42 401 667
38	Water Affairs	10 186 963	188 036	–	–	–	555	188 591	10 375 554
Total appropriation by vote		588 682 084	784 304	558 938	–	(3 032 694)	2 033 738	344 286	589 026 370

Table 2: Adjusted appropriations per vote and adjusted estimates of direct charges against the National Revenue Fund (continued)

R thousand	2013/14							Adjusted appropriation
	Main appropriation	Additional appropriation					Total adjustments appropriation	
		Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
Plus:								
Total direct charges against the National Revenue Fund	462 362 527	109 790	-	-	-	1 894 666	2 004 456	464 366 983
President - salary (The Presidency)	2 804	-	-	-	-	-	-	2 804
Members' remuneration (Parliament)	453 779	-	-	-	-	-	-	453 779
State debt costs (National Treasury)	99 741 449	-	-	-	-	743 051	743 051	100 484 500
Provincial equitable share (National Treasury)	337 572 412	109 790	-	-	-	1 254 615	1 364 405	338 936 817
General fuel levy sharing with metropolitan municipalities (National Treasury)	9 613 360	-	-	-	-	-	-	9 613 360
Skills levy and sector education and training authority (Higher Education and Training)	12 403 000	-	-	-	-	(103 000)	(103 000)	12 300 000
Judges' and magistrates' salaries (Justice and Constitutional Development)	2 575 723	-	-	-	-	-	-	2 575 723
Total	1 051 044 611	894 094	558 938	-	(3 032 694)	3 928 404	2 348 742	1 053 393 353
Funds reserved for allocation in the 2013 Budget but in the final instance not allocated	30 000					(30 000)	(30 000)	-
Contingency reserve	4 000 000					(4 000 000)	(4 000 000)	-
Projected underspending						(3 500 000)	(3 500 000)	(3 500 000)
Local government repayment to the National Revenue Fund						(500 000)	(500 000)	(500 000)
Total	1 055 074 611	894 094	558 938	-	(3 032 694)	(4 101 596)	(5 681 258)	1 049 393 353

Table 2.1: Adjusted appropriations per economic classification

Economic classification		2013/14						Total adjustments appropriation	Adjusted appropriation
R thousand	Main appropriation	Additional appropriation							
		Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments			
Current payments									
Compensation of employees	114 846 618	–	116 218	368 242	(5 000)	1 024 630	1 504 090	116 350 708	
Goods and services	56 964 338	242 881	186 560	2 182 364	(66 000)	456 503	3 002 308	59 966 646	
Interest and rent on land	99 829 784	–	–	9 543	–	743 051	752 594	100 582 378	
Total current payments	271 640 740	242 881	302 778	2 560 149	(71 000)	2 224 184	5 258 992	276 899 732	
Transfers and subsidies to:									
Provinces and municipalities	498 840 115	140 231	111 454	169 151	–	1 376 201	1 797 037	500 637 152	
Departmental agencies and accounts	82 309 743	27 951	33 464	(2 053 552)	–	(10 600)	(2 002 737)	80 307 006	
Higher education institutions	22 446 961	4 000	–	(679)	–	–	3 321	22 450 282	
Foreign governments and international organisations	1 854 041	–	38 992	333 731	(20 544)	1 000	353 179	2 207 220	
Public corporations and private enterprises	27 751 225	28 072	57 250	(55 021)	(721 150)	337 200	(353 649)	27 397 576	
Non-profit institutions	5 064 531	–	–	(9 522)	–	–	(9 522)	5 055 009	
Households	123 973 851	–	15 000	(880 859)	(2 020 000)	419	(2 885 440)	121 088 411	
Total transfers and subsidies	762 240 467	200 254	256 160	(2 496 751)	(2 761 694)	1 704 220	(3 097 811)	759 142 656	
Payments for capital assets									
Buildings and other fixed structures	10 387 692	290 113	–	(344 241)	(200 000)	–	(254 128)	10 133 564	
Machinery and equipment	3 581 343	7 234	–	233 973	–	–	241 207	3 822 550	
Specialised military assets	40 478	–	–	–	–	–	–	40 478	
Biological and cultivated assets	2 286	–	–	(159)	–	–	(159)	2 127	
Software and other intangible assets	246 605	–	–	44 600	–	–	44 600	291 205	
Total payments for capital assets	14 258 404	297 347	–	(65 827)	(200 000)	–	31 520	14 289 924	
Total payments for financial assets	2 905 000	153 612	–	2 429	–	–	156 041	3 061 041	
Total	1 051 044 611	894 094	558 938	–	(3 032 694)	3 928 404	2 348 742	1 053 393 353	
Funds reserved for allocation in the 2013 Budget but in the final instance not allocated	30 000					(30 000)	(30 000)	–	
Contingency reserve	4 000 000					(4 000 000)	(4 000 000)	–	
Projected underspending						(3 500 000)	(3 500 000)	(3 500 000)	
Local government repayment to the National Revenue Fund						(500 000)	(500 000)	(500 000)	
Total	1 055 074 611	894 094	558 938	–	(3 032 694)	(4 101 596)	(5 681 258)	1 049 393 353	

Table 3: Roll-overs

Vote and description of expenditure		R thousand
3	Cooperative Governance and Traditional Affairs R56.286 million for the payment of invoices by the community work programme; R13.223 million for the local government equitable share, mostly for the completion of infrastructure projects; and R2.471 million for the municipal infrastructure grant for projects with financial commitments	71 980
5	International Relations and Cooperation R10.525 million for the hosting of the Brazil, Russia, India, China and South Africa summit	10 525
9	Government Communication and Information System R39.846 million for costs associated with the relocation of the department to a new building	39 846
10	National Treasury R109.790 for the provincial equitable share for the devolution of property rates grant to certain provinces in line with amendments gazetted	109 790
15	Basic Education R10.680 million for commitments in relation to the technical secondary schools recapitalisation grant; and R4.067 million for the Dinaledi schools grant commitments	14 747
16	Health R10.951 million to be transferred to the South African National Aids Council; R7.234 million for equipment for forensic chemistry laboratories; and R4 million for the Walter Sisulu University for tuition fees for medical students	22 185
18	Labour R30 million for the payment of verified costs relating to office accommodation leases in 2012/13	30 000
22	Defence and Military Veterans R153.612 million for contractual commitments in respect of the cancellation of the Denel Personnel Solutions/Atlas Manpower Group contract	153 612
29	Energy R28.072 million for commitments in respect of non-grid electricity connections for households	28 072
31	Human Settlements R100.539 million for commitments relating to the 2012/13 rural household infrastructure indirect grant; and R20 million for the capitalisation of the Community Schemes Ombud Service	120 539
37	Transport R104.762 million to finalise the refurbishment of the Mthatha Airport	104 762
38	Water Affairs R108.493 million for short term measures for managing acid mine drainage; R58 million for the regional bulk infrastructure indirect grant for projects with financial commitments; and R21.543 million for Hartebeespoort Dam integrated biological remediation programme commitments	188 036
Total		894 094

Table 4: Unforeseeable and unavoidable expenditure

Vote and description of expenditure	R thousand
3 Cooperative Governance and Traditional Affairs R111.454 million for the repair of infrastructure damaged by floods; and R15 million for gratuity payments for non-returning local government councillors	126 454
5 International Relations and Cooperation R150 million for the impact of the depreciation of the Rand on foreign currency denominated expenditure	150 000
11 Public Enterprises R57.250 million for the eighth claim submitted for damages and losses in terms of the indemnity provided to Denel Aerostructures by government in respect of the A400M aircraft contract	57 250
12 Public Service and Administration R13.360 million for the Presidential Public Service Remuneration Review Commission	13 360
19 Social Development R20 million for substance abuse prevention	20 000
22 Defence and Military Veterans R150 million for the deployment of troops in the Democratic Republic of the Congo in order to halt the ongoing violence in that region	150 000
30 Environmental Affairs R13.464 million for the reparation of infrastructure damaged by floods in the Kruger National Park; and R8.410 million for the replacement of laboratory infrastructure destroyed by fire	21 874
35 Tourism R20 million for the impact of the depreciation of the Rand on foreign currency denominated expenditure	20 000
Total	558 938

Table 5: Declared unspent funds and projected underspending

Vote and description of expenditure	R thousand
10 National Treasury R303.150 million from the Employment Creation Facilitation Fund; and R20.544 million from common monetary area compensation payments	323 694
16 Health R200 million from the national health indirect grant for infrastructure projects	200 000
19 Social Development R2 billion in respect of a decrease in social grant payment estimates	2 000 000
27 Communications R46 million in respect of 112 emergency call centres	46 000
29 Energy R118 million from the solar water geyser programme; and R5 million from compensation of employees	123 000
30 Environmental Affairs R250 million from the Green Fund	250 000
31 Human Settlements R20 million from the national upgrading support programme	20 000
36 Trade and Industry R50 million from investment incentives for special economic zones	50 000
37 Transport R20 million from the transfer for taxi recapitalisation	20 000
Total declared unspent funds	3 032 694
Projected underspending	3 500 000
Local government repayment to the National Revenue Fund	500 000
Total	7 032 694

Table 6: Appropriation of expenditure earmarked in the 2013 Budget speech for future allocation

Vote and description of expenditure		R thousand
3	Cooperative Governance and Traditional Affairs R6.886 million for the reparation of infrastructure damaged by floods	6 886
15	Basic Education R12.603 million for the reparation of infrastructure damaged by floods	12 603
16	Health R274 000 for the reparation of infrastructure damaged by floods	274
26	Agriculture, Forestry and Fisheries R4.295 million for the reparation of infrastructure damaged by floods	4 295
27	Communications R374.2 million for the provision of broadband connectivity to public schools	374 200
30	Environmental Affairs R3.812 million for the reparation of infrastructure damaged by floods	3 812
31	Human Settlements R44.454 million for the reparation of infrastructure damaged by floods	44 454
37	Transport R41.565 million for the reparation of infrastructure damaged by floods	41 565
38	Water Affairs R555 000 for the reparation of infrastructure damaged by floods	555
Total		488 644

Table 7: Adjustments due to significant and unforeseeable economic and financial events

Vote and description of expenditure		R thousand
National Government		1 025 861
22	Defence and Military Veterans	60 872
24	Justice and Constitutional Development	72 256
25	Police	874 308
	Other national departments	18 425
Provincial Government		1 266 124
10	National Treasury	
	Provincial equitable share	1 254 615
17	Higher Education and Training	
	Further education and training colleges grant	11 509
Total		2 291 985

Table 8: Self-financing expenditure

Vote and description of expenditure		R thousand
4	Home Affairs Expenditure incurred to issue official documentation, which is defrayed by revenue generated from the issuing of the documents	426 948
21	Correctional Services Supplement to budget for offender gratuities, which is funded from revenue generated from hiring out offender labour	419
22	Defence and Military Veterans Expenditure for defence activities, which is funded from selling equipment and spares procured through the special and general defence accounts	50 357
36	Trade and Industry Unitary payment in respect of the public private partnership for the shared campus accommodation, which is funded from unitary part-payments received from public entities	30 000
Total		507 724

Table 9: Expenditure outcome 2012/13 and preliminary expenditure 2013/14

Vote number and title		2012/13				2013/14			
		Expenditure outcome				Preliminary expenditure			
R thousand	Adjusted appropriation	Apr 12 - Sep 12	Apr 12 - Sep 12 % of adjusted appropriation	Apr 12 - Mar 13	Apr 12 - Mar 13 % of adjusted appropriation	Adjusted appropriation	Apr 13 - Sep 13	Apr 13 - Sep 13 % of adjusted appropriation	
1	The Presidency	1 061 940	463 658	43.7	982 066	92.5	1 092 881	493 873	45.2
2	Parliament	1 338 305	610 871	45.6	1 374 326	102.7	1 419 359	694 036	48.9
3	Cooperative Governance and Traditional Affairs	54 855 178	21 583 625	39.3	53 434 365	97.4	58 458 907	22 218 246	38.0
4	Home Affairs	5 243 888	2 464 228	47.0	5 404 282	103.1	6 994 717	3 096 288	44.3
5	International Relations and Cooperation	5 271 525	2 083 267	39.5	5 185 076	98.4	5 754 646	2 740 992	47.6
6	Performance Monitoring and Evaluation	174 159	57 893	33.2	160 236	92.0	192 745	84 741	44.0
7	Public Works	7 891 248	4 137 211	52.4	7 203 925	91.3	6 175 261	2 661 744	43.1
8	Women, Children and People with Disabilities	192 849	90 479	46.9	179 889	93.3	198 312	91 457	46.1
9	Government Communication and Information System	460 981	180 236	39.1	397 224	86.2	437 217	229 918	52.6
10	National Treasury	21 177 604	9 519 341	45.0	21 019 019	99.3	25 232 266	12 848 627	50.9
11	Public Enterprises	1 376 758	83 622	6.1	1 367 049	99.3	294 139	85 207	29.0
12	Public Service and Administration	726 852	302 656	41.6	703 712	96.8	829 731	382 495	46.1
13	Statistics South Africa	1 761 652	890 396	50.5	1 761 652	100.0	1 741 646	833 837	47.9
14	Arts and Culture	2 672 470	1 244 115	46.6	2 656 471	99.4	2 914 777	1 351 807	46.4
15	Basic Education	16 203 994	7 505 908	46.3	14 885 884	91.9	17 619 255	8 548 760	48.5
16	Health	28 057 203	14 040 826	50.0	27 898 882	99.4	30 528 181	14 867 009	48.7
17	Higher Education and Training	31 586 151	22 240 071	70.4	31 582 400	100.0	34 333 900	24 235 645	70.6
18	Labour	2 139 566	989 683	46.3	2 034 572	95.1	2 445 247	1 095 439	44.8
19	Social Development	112 143 552	55 919 482	49.9	111 115 576	99.1	118 511 600	60 259 975	50.8
20	Sport and Recreation South Africa	1 063 099	362 469	34.1	1 054 084	99.2	1 073 485	467 866	43.6
21	Correctional Services	17 700 283	7 995 931	45.2	17 313 554	97.8	18 748 493	8 830 375	47.1
22	Defence and Military Veterans	37 888 542	16 095 617	42.5	37 702 218	99.5	40 658 184	18 430 609	45.3
23	Independent Police Investigative Directorate	197 898	75 323	38.1	171 449	86.6	216 991	84 258	38.8
24	Justice and Constitutional Development	13 021 416	6 111 969	46.9	13 020 410	100.0	14 206 478	6 358 212	44.8
25	Police	63 388 689	29 964 919	47.3	63 156 593	99.6	68 791 426	32 058 463	46.6
26	Agriculture, Forestry and Fisheries	5 868 927	2 967 733	50.6	5 813 233	99.1	6 182 282	2 901 500	46.9
27	Communications	1 655 024	763 628	46.1	1 651 211	99.8	2 372 117	1 007 944	42.5
28	Economic Development	696 518	329 764	47.3	673 473	96.7	771 466	376 292	48.8
29	Energy	6 734 478	3 151 232	46.8	6 658 984	98.9	6 503 244	2 838 187	43.6
30	Environmental Affairs	5 175 321	2 303 458	44.5	4 942 661	95.5	5 206 842	2 248 557	43.2
31	Human Settlements	25 137 805	10 055 617	40.0	24 463 271	97.3	28 255 456	9 053 451	32.0
32	Mineral Resources	1 175 533	641 517	54.6	1 173 642	99.8	1 393 849	745 347	53.5
33	Rural Development and Land Reform	8 974 085	3 380 777	37.7	8 919 567	99.4	9 459 740	5 092 024	53.8
34	Science and Technology	4 999 610	3 138 609	62.8	4 973 315	99.5	6 198 155	4 036 637	65.1
35	Tourism	1 374 143	727 720	53.0	1 371 959	99.8	1 520 574	689 237	45.3
36	Trade and Industry	8 351 086	4 148 340	49.7	8 286 428	99.2	9 515 580	4 271 090	44.9
37	Transport	39 647 228	17 711 250	44.7	39 328 215	99.2	42 401 667	18 697 117	44.1
38	Water Affairs	8 993 162	2 737 553	30.4	8 641 508	96.1	10 375 554	3 823 517	36.9
Total	546 378 722	257 070 994	47.0	538 662 381	98.6	589 026 370	278 830 779	47.3	

Table 9: Expenditure outcome 2012/13 and preliminary expenditure 2013/14 (continued)

R thousand	2012/13 Expenditure outcome					2013/14 Preliminary expenditure		
	Adjusted appropriation	Apr 12 - Sep 12	Apr 12 - Sep 12 % of adjusted appropriation	Apr 12 - Mar 13	Apr 12 - Mar 13 % of adjusted appropriation	Adjusted appropriation	Apr 13 - Sep 13	Apr 13 - Sep 13 % of adjusted appropriation
Plus:								
Total direct charges against the National Revenue Fund	425 084 622	207 766 424	48.9	424 314 599	99.8	464 366 983	228 128 296	49.1
President - salary (The Presidency)	2 658	1 243	46.8	2 623	98.7	2 804	1 311	46.8
Members remuneration (Parliament)	430 122	189 781	44.1	381 278	88.6	453 779	188 288	41.5
State debt costs (National Treasury)	88 794 487	43 545 748	49.0	88 121 133	99.2	100 484 500	49 185 686	48.9
Provincial equitable share (National Treasury)	313 015 798	154 528 706	49.4	313 015 798	100.0	338 936 817	168 786 221	49.8
General fuel levy sharing with metropolitan municipalities (National Treasury)	9 039 687	3 013 229	33.3	9 039 687	100.0	9 613 360	3 204 453	33.3
Skills levy and sector education and training authorities (Higher Education and Training)	11 400 000	5 477 526	48.0	11 694 493	102.6	12 300 000	5 616 086	45.7
Judges and magistrates salaries (Justice and Constitutional Development)	2 401 870	1 010 191	42.1	2 059 587	85.7	2 575 723	1 146 251	44.5
Total	971 463 344	464 837 418	47.8	962 976 980	99.1	1 053 393 353	506 959 075	48.1
Economic classification								
Current payments								
Compensation of employees	106 000 629	51 008 210	48.1	104 811 441	98.9	116 350 708	56 615 386	48.7
Goods and services	55 467 260	20 774 577	37.5	51 681 037	93.2	59 966 646	23 174 920	38.6
Interest and rent on land	88 876 602	43 558 232	49.0	88 214 545	99.3	100 582 378	49 190 388	48.9
Total current payments	250 344 491	115 341 019	46.1	244 707 023	97.7	276 899 732	128 980 694	46.6
Transfers and subsidies								
Provinces and municipalities	466 477 092	221 931 035	47.6	464 706 840	99.6	500 637 152	235 845 326	47.1
Departmental agencies and accounts	73 558 234	39 332 129	53.5	74 223 179	100.9	80 307 006	42 421 532	52.8
Higher education institutions	20 955 680	15 081 859	72.0	21 156 973	101.0	22 450 282	16 304 291	72.6
Foreign governments and international organisations	1 732 437	291 284	16.8	1 742 689	100.6	2 207 220	325 476	14.7
Public corporations and private enterprises	25 242 603	11 529 542	45.7	24 952 571	98.9	27 397 576	12 158 958	44.4
Non-profit institutions	1 768 541	571 671	32.3	1 368 983	77.4	5 055 009	2 252 514	44.6
Households	115 498 237	56 116 678	48.6	114 287 887	99.0	121 088 411	61 261 075	50.6
Total transfers and subsidies	705 232 824	344 854 198	48.9	702 439 122	99.6	759 142 656	370 569 172	48.8
Payments for capital assets								
Buildings and other fixed structures	10 102 843	2 447 101	24.2	8 853 328	87.6	10 133 564	2 847 527	28.1
Machinery and equipment	3 985 543	1 686 068	42.3	5 098 427	127.9	3 822 550	1 003 876	26.3
Heritage assets	500	–	–	4 619	923.8	–	–	–
Specialised military assets	49 546	6 538	13.2	22 642	45.7	40 478	7 470	18.5
Biological and cultivated assets	610	629	103.1	6 222	1 020.0	2 127	2 657	124.9
Land and subsoil assets	–	81 047	–	70 162	–	–	27 890	–
Software and other intangible assets	295 798	90 066	30.4	84 374	28.5	291 205	73 517	25.2
Total payments for capital assets	14 434 840	4 311 449	29.9	14 139 774	98.0	14 289 924	3 962 937	27.7
Total payments for financial assets	1 451 189	330 752	22.8	1 691 061	116.5	3 061 041	3 446 272	112.6
Total	971 463 344	464 837 418	47.8	962 976 980	99.1	1 053 393 353	506 959 075	48.1

Table 10: Adjusted departmental receipts

Vote number and title		2012/13				2013/14				
		Audited outcome		Actual receipts		Actual receipts		Actual receipts		
R thousand	Adjusted estimate	Apr 12 - Sep 12	Apr 12 - Sep 12 % of adjusted estimate	Apr 12 - Mar 13	Apr 12 - Mar 13 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr 13 - Sep 13	Apr 13 - Sep 13 % of adjusted estimate	
1	The Presidency	8 568	8 498	99.2	8 952	104.5	325	781	554	70.9
2	Parliament	21 489	19 209	89.4	37 991	176.8	14 525	33 625	16 265	48.4
3	Cooperative Governance and Traditional Affairs	641	95	14.8	984	153.5	874	871	112	12.9
4	Home Affairs	506 704	274 427	54.2	712 090	140.5	7 387	588 034	292 781	49.8
5	International Relations and Cooperation	24 084	13 286	55.2	46 694	193.9	25 346	25 409	12 430	48.9
6	Performance Monitoring and Evaluation	54	45	83.3	113	209.3	22	64	40	62.5
7	Public Works	36 445	24 170	66.3	53 795	147.6	38 023	12 388	6 168	49.8
8	Women, Children and People with Disabilities	10	-	-	12	120.0	11	14	7	50.0
9	Government Communication and Information System	3 882	425	10.9	1 013	26.1	734	904	491	54.3
10	National Treasury	3 400 539	1 487 878	43.8	4 201 708	123.6	3 709 646	3 395 908	2 198 187	64.7
11	Public Enterprises	576	498	86.5	537	93.2	97	174	106	60.9
12	Public Service and Administration	766	244	31.9	471	61.5	801	1 151	888	77.2
13	Statistics South Africa	2 523	1 289	51.1	2 683	106.3	2 377	2 445	811	33.2
14	Arts and Culture	2 199	1 634	74.3	1 856	84.4	2 426	1 769	384	21.7
15	Basic Education	10 794	1 663	15.4	8 029	74.4	10 797	11 340	7 293	64.3
16	Health	33 106	18 265	55.2	33 830	102.2	39 408	23 476	3 257	13.9
17	Higher Education and Training	10 585	5 461	51.6	10 913	103.1	9 317	10 915	5 790	53.0
18	Labour	8 136	6 197	76.2	15 670	192.6	12 256	15 158	6 178	40.8
19	Social Development	27 192	22 369	82.3	44 361	163.1	15 957	7 964	540	6.8
20	Sport and Recreation South Africa	432	87	20.1	8 712	2 016.7	277	224	35	15.6
21	Correctional Services	126 421	58 743	46.5	127 015	100.5	131 087	131 087	57 238	43.7
22	Defence and Military Veterans	929 435	577 325	62.1	1 044 487	112.4	798 930	798 930	362 967	45.4
23	Independent Police Investigative Directorate	184	107	58.2	179	97.3	180	253	194	76.7
24	Justice and Constitutional Development	394 393	171 570	43.5	457 341	116.0	408 710	408 710	182 790	44.7
25	Police	307 317	182 298	59.3	342 023	111.3	273 495	320 895	192 992	60.1
26	Agriculture, Forestry and Fisheries	145 051	84 397	58.2	198 029	136.5	152 303	383 835	314 299	81.9
27	Communications	2 181 585	1 306 024	59.9	2 612 220	119.7	2 929 281	3 044 645	1 563 931	51.4
28	Economic Development	580 380	177 873	30.6	668 662	115.2	786 679	1 978 443	695 434	35.2
29	Energy	4 118	1 291	31.4	2 516	61.1	2 519	2 912	1 718	59.0
30	Environmental Affairs	16 571	13 454	81.2	18 486	111.6	6 061	19 126	12 314	64.4
31	Human Settlements	1 270	625	49.2	1 039	81.8	595	6 584	6 278	95.4
32	Mineral Resources	99 036	77 518	78.3	93 363	94.3	51 100	41 648	20 821	50.0
33	Rural Development and Land Reform	59 680	34 962	58.6	79 624	133.4	40 866	78 175	43 438	55.6
34	Science and Technology	1 008	932	92.5	1 219	120.9	116	1 792	870	48.5
35	Tourism	2 030	729	35.9	1 479	72.9	1 605	4 068	3 579	88.0
36	Trade and Industry	92 410	17 154	18.6	135 323	146.4	89 205	89 023	13 576	15.2
37	Transport	237 676	93 845	39.5	178 330	75.0	253 221	327 154	76 722	23.5
38	Water Affairs	27 282	15 555	57.0	26 015	95.4	29 358	24 683	10 325	41.8
Subtotal departmental receipts as per Adjusted Estimates of National Expenditure		9 304 572	4 700 142	50.5	11 177 764	120.1	9 845 917	11 794 577	6 111 803	51.8
Less: Parliament (retained departmental receipts)		21 489	19 209	89.4	37 991	176.8	14 525	33 625	16 265	48.4
Plus: Direct receipts into the National Revenue Fund							2 605 000			
Plus: South African Revenue Services		5 900 000	2 891 771	49.0	5 026 144	85.2	5 900 000	6 188 634	3 035 906	49.1
Total departmental receipts		15 183 083	7 572 704	49.9	16 165 917	106.5	18 336 392	17 949 586	9 131 444	50.9

Table 10: Adjusted departmental receipts (continued)

	2012/13					2013/14			
	Adjusted estimate	Audited outcome				Actual receipts			
		Apr 12 - Sep 12	Apr 12 - Sep 12 % of adjusted estimate	Apr 12 - Mar 13	Apr 12 - Mar 13 % of adjusted estimate	Budget estimate	Adjusted estimate	Apr 13 - Sep 13	Apr 13 - Sep 13 % of adjusted estimate
Departmental receipts									
Tax receipts	5 240	1 541	29.4	3 719	71.0	5 500	5 500	1 648	30.0
Sales of goods and services other than capital assets	2 597 398	1 145 990	44.1	2 626 560	101.1	2 075 153	3 125 868	1 477 707	47.3
Transfers received	280 389	280 593	100.1	571 490	203.8	171 207	172 366	87 982	51.0
Fines, penalties and forfeits	912 399	344 602	37.8	992 519	108.8	1 103 517	2 320 852	862 457	37.2
Interest, dividends and rent on land	4 515 965	2 501 193	55.4	5 223 107	115.7	4 712 358	4 109 943	2 183 980	53.1
Sales of capital assets	88 688	71 595	80.7	94 222	106.2	65 695	64 037	30 385	47.4
Financial transactions in assets and Liabilities	904 493	354 628	39.2	1 666 147	184.2	1 712 487	1 996 011	1 467 644	73.5
Subtotal departmental receipts as per Adjusted Estimates of National Expenditure	9 304 572	4 700 142	50.5	11 177 764	120.1	9 845 917	11 794 577	6 111 803	51.8

Information contained in each chapter

The Adjusted Estimates of National Expenditure provides detailed information for each vote in the Adjustments Appropriation Bill, following the layout shown below.

Adjusted budget summary

R thousand	2013/14			
	Main appropriation	Adjusted appropriation	Decrease	Increase
Amount to be appropriated of which:				
Current payments				
Transfers and subsidies				
Payments for capital assets				
Payments for financial assets				
Direct charge against the National Revenue Fund				
Executive authority				
Accounting officer				
Website address				

This table summarises the adjustments to the main Budget by main economic classification of payments.

<p>Main appropriation shows the total amount voted for the current financial year in the main Budget.</p> <p>Adjusted appropriation shows the adjusted total amount to be voted for the current financial year, which is the sum of the main appropriation and the adjustment.</p> <p>Decrease and Increase show the amount of the adjustment itself.</p> <p>Current payments are payments made by a department for its operational requirements.</p> <p>Transfers and subsidies are payments made by a department for which the department does not directly receive anything in return.</p> <p>Payments for capital assets are payments made by a department for an asset that can be used for more than one year and from which future economic benefits or service potential are expected to flow.</p> <p>Payments for financial assets are mainly payments made by departments as loans to public corporations or as equity investments in public corporations. The reason for expensing the payments, rather than treating them as financing, is that the purpose of the transaction is not profit oriented. This column is only shown in votes where such payments have been budgeted for. Payments for theft and losses are included in this category; however, these payments are not budgeted for and will thus only appear in the historical information.</p> <p>Direct charges against the National Revenue Fund are amounts spent in terms of statutes and amounts that do not require parliamentary approval. They are not budgeted for under any programme on a particular vote and include, for example, state debt costs.</p> <p>The last three rows of the table give accountability information: the vote's executive authority, accounting officer and website address.</p>

Aim

The aim of the vote captures a department's mandate, contribution to national outcomes or administrative functions, and corresponds with the aim stated in the Adjustments Appropriation Bill.

Changes to programme purposes, and objectives and measures

To maintain the link between a department's strategic and annual performance plans, its main appropriation and its adjusted appropriation, any changes to programme purposes, and objectives and measures are noted.

Mid-year performance status

Indicator	Programme	Outcome	Annual performance		
			Projected for 2013/14 as published in the 2013 ENE	Achieved in the first six months of 2013/14 (April to September)	Changed target for 2013/14

Managing, monitoring and measuring performance are integral to improving service delivery. The table shows what a department has achieved in the first six months of the current financial year, compared to what it projected for the year.⁹

An **indicator** is a measure that tracks a department's progress towards its goal. An indicator may measure inputs, activities, outputs and outcomes, or in certain instances explanatory information relating to the internal or external environment.

The **programme** column links the indicator to the vote programme associated with it.

The **outcome** column links the indicator to one or more of the 12 government outcomes to which it contributes.

Projected for 2013/14 as published in the 2013 ENE shows what the department projected it would achieve for the current financial year.

Achieved in the first six months of 2013/14 shows what the department has actually achieved in the first half of the current financial year.

Changed target for 2013/14 shows any change to the target originally published in the ENE. Estimates will typically change in cases where the funding provided for a particular programme has been amended in the Adjustments Appropriation Bill.

Changes to indicators and targets published in the 2013 ENE

Any significant deviations from any specific performance targets for the current financial year are briefly explained below the table, as well as any changes to the indicators themselves. Changes to indicators and/or targets are typically the result of significant policy or mandate changes, or budget programme structure changes; they can also be caused by the adjustments to a vote's estimates of expenditure.

Mid-year progress

A brief discussion is provided on the department's mid-year progress towards achieving the targets that were set. The focus of the discussion is on indicators for which mid-year performance figures suggest that either an annual target may not be met, or that it may be exceeded.

⁹ This table is not intended to provide a comprehensive analysis of a department's performance as it shows only a selected subset of a department's indicators, as published in the ENE. It should, however, contain the key performance indicators that form part of departmental performance plans and ministerial delivery agreements.

Adjusted Estimates of National Expenditure 2013

Programme		2013/14							
		Adjustments appropriation					Total	Adjusted appropriation	
R thousand	Main appropriation	Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments	adjustments appropriation		
Programme name									
Subtotal									
Direct charge against the National Revenue Fund									
Item									
Total									
Economic classification									
Current payments									
Economic classification item									
Transfers and subsidies									
Economic classification item									
Payments for capital assets									
Economic classification item									
Payments for financial assets									
Total									

In this table, a vote's adjusted estimates of expenditure are set out by the type of expenditure adjustment, and by vote programme and by economic classification (current payments, transfers and subsidies, payments for capital assets, and payments for financial assets).

Main appropriation shows the total amount voted for the current financial year in the main Budget.

Adjustments appropriation shows the amounts of the adjustment for each of the types of expenditure adjustment by programme and by economic classification.

Roll-overs show unspent funds from the preceding financial year reallocated to the current financial year to finalise activities close to completion.

Unforeseeable/unavoidable shows spending that could not be anticipated at the time of finalising the main Budget.

Virements and shifts:

Virements are the utilisation of unspent funds from amounts appropriated under one main division (programme) towards the defrayment of increased expenditure under another main division within the same vote.

Shifts are the utilisation of unspent funds towards the defrayment of increased expenditure within a main division (programme) of a vote between different segments (subprogramme and economic classification) of the main division. Shifts also include the reallocation of funds incorrectly allocated during the ENE process.

Declared unspent funds are amounts that departments explicitly indicate they will not reallocate to fund their other spending needs; the main appropriation of the vote is accordingly reduced by such amounts.

Other adjustments include: function shifts; unallocated amounts announced in the main Budget; adjustments due to significant unforeseeable economic and financial events; emergency funding; and self-financing expenditure.

Total adjustments appropriation shows the sum of all the expenditure adjustments by programme and by economic classification. This number may be negative. In most instances this would be because of a virement of funds out of that programme or economic classification.

Adjusted appropriation shows the adjusted total amount to be voted for the current financial year, that is the sum of the main appropriation and the adjustment.

Similar tables are then shown for each programme and direct charge against the National Revenue Fund for which there have been adjustments.

Details of adjustments to the Estimates of National Expenditure 2013

This section gives explanations by programme for:

- Roll-overs
- Unforeseeable and unavoidable expenditure
- Virements and shifts
- Declared unspent funds

Virements and shifts

Programmes

1. Programme name
2. Programme name
3. Programme name

FROM:			TO:		
Programme by economic classification	Motivation	R thousand	Programme by economic classification	Motivation	R thousand
Programme number			Programme number		
Economic classification item			Economic classification item		
Shifts within the programme as percentage of programme budget per cent					
Virements to other programmes as percentage of programme budget per cent					
Programme number			Programme number		
Economic classification item			Economic classification item		
			Programme number		
			Economic classification item		
Shifts within the programme as percentage of programme budget per cent					
Virements to other programmes as percentage of programme budget per cent					
Total					

FROM: shows where funding reductions have been effected, by programme and by economic classification item. Virements to other programmes as well as shifts within the programme are shown as a percentage of the programme budget.

TO: shows where increased spending has been offset by these reductions, by programme and per economic classification item.

Motivation explains how the funding reductions occurred on the one hand, and on the other what they will be spent on.

R thousand shows the monetary amounts.

Certain types of virements and shifts require either legislative approval or approval from National Treasury before they can be effected. All virements and shifts which have National Treasury's approval or which can only be approved by the legislature are footnoted in this table.

In terms of the PFMA¹⁰, the Treasury Regulations¹⁰, and the Appropriation Act (2013)¹⁰, the following virements and shifts require approval from National Treasury:

- Virements and shifts which will increase the funds appropriated for compensation of employees
- Virements and shifts which will increase the funds appropriated for transfers and subsidies to other institutions
- Virements and shifts which introduce a new transfer to an institution
- Virements and shifts which utilise funds that were earmarked for a specific purpose
- Virements and shifts which utilise funds appropriated for payments for capital assets for the payment of current assets
- Virements and shifts which utilise unspent funds appropriated as transfers and subsidies for payment to another institution.

The following virements and shifts can only be approved by the legislature:¹⁰

- Virements and shifts which utilise unspent funds appropriated for items specifically and exclusively earmarked in an Appropriation Act
- Virements and shifts which utilise unspent funds of more than 8 per cent of the amount appropriated for that programme. (Shifts between different segments within a programme do not affect the overall amount appropriated for a programme; only virements away from a programme effectively reduce the programme budget.)

After the virements and shifts table, the remaining explanations are given:

- Other adjustments: function shifts: between votes and within a vote; unallocated amounts announced in the main Budget; adjustments due to significant and unforeseeable economic and financial events; emergency funding; and self-financing expenditure
- Gifts, donations and sponsorships that are valued at more than R100 000 per transaction
- Direct charges against the National Revenue Fund (these are not linked to a programme on a vote).

Expenditure for 2012/13 and preliminary expenditure for 2013/14

Programme	2012/13 Expenditure outcome					2013/14 Preliminary expenditure			
	Adjusted Appropriation	Apr 12 - Sep 12	Apr 12 - Sep 12 % of adjusted appropriation	Apr 12 - Mar 13	Apr 12 - Mar 13 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ total (%)	Apr 13 - Sep 13	Apr 13 - Sep 13 % of adjusted appropriation
R thousand									
Programme name									
Subtotal									
Direct charge against the National Revenue Fund									
Item									
Total									
Economic classification									
Current payments									
Economic classification item									
Transfers and subsidies									
Economic classification item									
Payments for capital assets									
Economic classification item									
Payments for financial assets									
Total									

¹⁰ Section 43 of the PFMA read in conjunction with Treasury Regulations 6.3 and section 5 of the Appropriation Act (2013).

This table shows the expenditure outcome for the last financial year and preliminary expenditure for the first six months of the current financial year, by programme and per economic classification.

2012/13 Expenditure outcome shows the outcome for the previous financial year.

Adjusted appropriation shows the adjusted total amount voted for the previous financial year.

Apr 12 to Sep 12 shows the expenditure outcome for the first six months of the previous financial year.

Apr 12 to Sep 12 % of adjusted appropriation shows the expenditure outcome for the first six months of the previous financial year as a percentage of the adjusted appropriation for that year.

Apr 12 to Mar 13 shows the expenditure outcome for the whole of the previous financial year.

Apr 12 to Mar 13 % of adjusted appropriation shows the expenditure outcome for the whole of the previous financial year as a percentage of the adjusted appropriation for that year.

2013/14 Preliminary expenditure shows the preliminary expenditure for the current financial year.

Adjusted appropriation shows the adjusted total amount to be voted for the current financial year.

Adjusted appropriation / total (%) shows for the adjustments budget to be voted for the current financial year; what proportion the adjusted budget for that main division comprises of the total vote's adjusted budget as a percentage. The proportion that each economic classification forms of the total vote's adjusted budget is also shown.

Apr 13 to Sep 13 shows the preliminary expenditure for the first six months of the current financial year.

Apr 13 to Sep 13 % of adjusted appropriation shows the preliminary expenditure for the first six months of the current financial year as a percentage of the adjusted appropriation for the year.

Expenditure trends for the first half of 2013/14

Expenditure trends discuss whether actual expenditure is in line with the budget. Mid-year preliminary expenditure for the current financial year is compared to mid-year expenditure for the previous year. Explanations are given for significant changes in expenditure compared to the previous financial year.

Where functions have shifted between votes or new votes have been created, subsequent to the publication of the 2012 Adjusted Estimates of National Expenditure, the information in this publication may not be strictly comparable with that published last year.

Departmental receipts

	2012/13					2013/14			
	Adjusted estimate	Audited outcome			Budget estimate	Actual receipts			
		Apr 12 - Sep 12	Apr 12 - Sep 12 % of adjusted estimate	Apr 12 - Mar 13		Apr 12 - Mar 13 % of adjusted estimate	Adjusted estimate	Adjusted receipts estimate/ total (%)	Apr 13 - Sep 13
R thousand									
Departmental receipts									
Economic classification item									
Economic classification item									
Total									

This table shows projected departmental revenue for the current financial year.

2012/13 Audited outcome shows the departmental receipts outcome for the previous financial year.

Adjusted estimate shows the adjusted total amount of receipts in the previous year's adjustments budget.

Apr 12 to Sep 12 shows the receipts outcome for the first six months of the previous financial year.

Apr 12 to Sep 12 % of adjusted estimate shows the receipts outcome for the first six months of the previous financial year as a percentage of the adjusted estimate for that year.

Apr 12 to Mar 13 shows the receipts outcome for the whole of the previous financial year.

Apr 12 to Mar 13 % of adjusted estimate shows the receipts outcome for the whole of the previous financial year as a percentage of the adjusted estimate for that year.

2013/14 Actual receipts shows the preliminary receipts outcome for the current financial year.

Budget estimate shows the total amount of receipts anticipated for the current financial year in the main Budget.

Adjusted estimate shows the adjusted total amount of receipts anticipated in the adjustments budget for the current financial year.

Adjusted receipts estimate / total (%) shows what proportion the adjusted receipt item comprises of the total adjusted estimate of vote receipts for the current financial year as a percentage.

Apr 13 to Sep 13 shows the preliminary receipts outcome for the first six months of the current financial year.

Apr 13 to Sep 13 % of adjusted estimate shows the preliminary receipts outcome for the first six months of the current financial year as a percentage of the adjusted estimate for the year.

Revenue trends for the first half of 2013/14

Any differences from the information published in the ENE for the current financial year are explained in the text that follows the table.

Where functions have shifted between votes or new votes have been created, subsequent to the publication of the 2012 Adjusted Estimates of National Expenditure, the information in this publication may not be strictly comparable with that published last year.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

R thousand	Main appropriation	2013/14						Adjusted appropriation
		Adjustments appropriation						
		Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments	Total adjustments appropriation	
Programme name								
Economic sphere								
Current								
Economic classification item								
Programme name								
Economic sphere								
Capital								
Economic classification item								

Summary of changes to conditional grants: Provinces

		2013/14						
		Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
R thousand	Main appropriation	Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
Programme name								
Conditional grant name								

Summary of changes to conditional grants: Local government

		2013/14						
		Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
R thousand	Main appropriation	Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
Programme name								
Conditional grant name								

These tables show changes to transfers and subsidies and to conditional grants (provinces and local government), by programme and per economic classification item.

Main appropriation shows the total amount voted for the current financial year in the main Budget.

Adjustments appropriation shows the amounts of the adjustment for each of the types of expenditure adjustment, by programme and per economic classification.

Roll-overs show unspent funds from the preceding financial year reallocated to the current financial year to finalise activities close to completion.

Unforeseeable/unavoidable shows spending that could not be anticipated at the time of the main Budget.

Virements and shifts:

Virements are the utilisation of unspent funds from amounts appropriated under one main division (programme) towards the defrayment of increased expenditure under another main division within the same vote.

Shifts are the utilisation of unspent funds towards the defrayment of increased expenditure within a main division (programme) of a vote between different segments (subprogramme and economic classification) of the main division. Shifts include the reallocation of funds incorrectly allocated during the ENE process.

Declared unspent funds are amounts that departments explicitly indicate they will not reallocate to fund their other spending needs; the main appropriation of the vote is accordingly reduced by such amounts.

Other adjustments include: function shifts; unallocated amounts announced in the main Budget; adjustments due to significant unforeseeable economic and financial events; emergency funding; and self-financing expenditure.

Total adjustments appropriation shows the sum of all the expenditure adjustments by programme and by economic classification. This number may be negative. In most instances this would be because of a virement of funds out of that programme or economic classification.

Adjusted appropriation shows the adjusted total amount to be voted for the current financial year, that is the sum of the main appropriation and the adjustment.

