

Adjusted Estimates of National Expenditure

2020

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2020

National Treasury

Republic of South Africa

October 2020



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Introduction

The budget cycle timeline

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

April: Start of the new financial year.

June: The Minister of Finance tables the Supplementary Budget and the Adjustments Appropriation Bill in the National Assembly.

October: The Minister of Finance tables the Adjusted Budget and the Second Adjustments Appropriation Bill in the National Assembly.

The budget process

The Budget announces government spending for the next three years: 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 upcoming 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 assented by the President of South Africa. Allocations made in the Appropriation Act are shown by vote. A vote specifies the total amount appropriated per department.

The Budget also provides for a contingency reserve, which accommodates expenditure related to unforeseeable circumstances and may contain provisional allocations to be assigned to votes in the adjustments budget process later in the year.

The adjustments budget process

The adjustments process provides an opportunity to make permissible revisions to the Budget during a current financial year in response to changes that have affected planned government spending. The adjusted budget estimates, accompanied by an Adjustments Appropriation Bill, are tabled in the National Assembly by the Minister of Finance. On 24 June 2020, the Minister of Finance tabled a Supplementary Budget accompanied by the Adjustments Appropriation Bill (2020) to appropriate funds for expenditure in response to the COVID-19 pandemic. A Second Adjustments Appropriation Bill (2020) was tabled on 28 October 2020 to allocate unused funds, mainly from the contingency reserve, and additional amounts approved for particular types of spending. The permissible adjustments are reflected as part of the adjusted budget, which includes the amounts initially allocated in the Appropriation Act (2020), the Special Appropriation Act (2019), the Adjustments Appropriation Act (2020) and the Second Adjustments Appropriation Bill (2020). A Division of Revenue Amendment Bill that sets out how the adjustments affect the Division of Revenue Act is also tabled.

The Estimates of National Expenditure (ENE) publication 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 revisions to spending plans for the first year of the MTEF period: the current financial year. It also includes revised spending and departmental revenue projections for the current financial year, any revisions to performance projections emanating from the Supplementary Budget, and technical financial amendments tabled in the AENE.

2020's Second Adjustments Budget

The Public Finance Management Act (1999) (PFMA)¹ specifies the type of spending permissible as an adjustment in the adjusted budget. The Treasury Regulations, issued by National Treasury in terms of the PFMA², provide instructions on how to comply with the act.

The outbreak of COVID-19 in 2020/21 dealt a harsh blow to South Africa's already ailing economy. Apart from the health risks, severe economic effects such as job losses, lower tax revenue and increased impoverishment were acute.

To prioritise and preserve lives while cushioning the citizens of South Africa from the socioeconomic effects of the subsequent lockdown, government aimed to manage the immediate impact of the virus. June's Supplementary Budget gave effect to the COVID-19 relief package, fast-tracking normal budget processes to scale up capacity in the public health system and provide resources to frontline services, provincial and local government, and businesses and households. Its focus was mainly on mitigating the effects of the pandemic on health, social welfare and economic activity.

The Second Adjustments Budget includes all other adjustments in the budget cycle supported by relevant legislation. It provides employment relief for targeted sections of society with the aim of facilitating economic recovery. Included in the adjustments are the reductions to compensation of employees announced in the 2020 Budget speech. These seek to consolidate government spending, particularly the wage bill, to make funds available for other pressing service delivery priorities.

The Second Adjustments Budget makes provision for:

- **Adjustments due to significant and unforeseeable economic and financial events:** When unforeseeable economic and financial events affect the fiscal targets set by the Budget, adjustments might need to be made. An example of such an event is inflation that is significantly higher than anticipated in the estimates projected for the MTEF period.
- **Unforeseeable and unavoidable expenditure:** This is expenditure that could not be anticipated at the time of the Budget. The Treasury Regulations³ specify that the following may not be regarded as unforeseeable and unavoidable expenditure: spending that was known when the budget was being finalised but 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.
- **Section 16 of the PFMA:** The Minister of Finance may approve the use of unappropriated funds if it is 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 and the Auditor-General.
- **Appropriation of expenditure earmarked in the 2020 Budget speech:** In certain instances, an amount to be allocated for a specific purpose will be announced by the Minister of Finance in the Budget speech, with the details of the annual allocations 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.
- **Virements:** The use of unspent funds from amounts appropriated under one main division (programme)⁴ to defray excess expenditure under another main division (programme) within the same vote. Legislation⁵ and the Treasury Regulations⁶ set the parameters within which virements may take place.
- **Shifts within votes:** The use of unspent funds to defray increased expenditure within a main division (programme) of a vote by shifting funds between different segments (subprogrammes and economic classifications) of the main division (programme). Shifts may include the reallocation of funds

¹ Section 30(2).

² Section 76.

³ Section 6.6.

⁴ 'Main division' refers to a budget programme within a vote, and is the formal term used in the PFMA and appropriation acts. In this publication, the term 'programme' is used because this is the more commonly used term in practice.

⁵ Section 43 of the PFMA, section 5 of the Appropriation Act (2020) and section 5 of the Adjustments Appropriation Act (2020).

⁶ Section 6.3.

incorrectly allocated in the ENE process. Legislation⁵ and the Treasury Regulations⁶ set the parameters within which shifts may take place.

- **Shifts between votes⁷:** The use of unspent funds in a vote to defray increased expenditure in another vote. Such shifts include functions being shifted to another vote or institution in terms of legislation and/or following the reassignment of responsibility for the functions. The associated assets, including personnel, and liabilities also need to be shifted.
- **Roll-overs:** Unspent funds from the previous financial year may be rolled over into the current financial year when activities planned to be completed by the end of the previous year have not been completed but are close to completion. The Treasury Regulations⁸ restrict roll-overs as follows: compensation of employees funding may not be rolled over; a maximum of 5 per cent of a vote's budget for goods and services may be rolled over; funding for transfers and subsidies may not be rolled over for any purpose other than what the funds were originally allocated for; and unspent funds on payments for capital assets may be rolled over only to finalise projects or the acquisition of assets already in progress.
- **Self-financing expenditure:** Spending financed from revenue derived from a vote's specific activities. This revenue is paid into the National Revenue Fund. If self-financing expenditure is approved, these funds are allocated to the vote.
- **Declared unspent funds:** Unspent amounts that will not be spent in the current financial year, explicitly indicated as a reduction to the vote's allocation.
- **Direct charges against the National Revenue Fund:** An amount spent in terms of a statute and that is not budgeted for in any programme in a particular vote. These amounts are shown as separate items, such as expenditure on debt-service costs.
- **Gifts, donations and sponsorships⁹:** Cash amounts exceeding R100 000 per beneficiary are included in the Adjustments Appropriation Bill.

Summary of adjustments for 2020/21

Adjustments to vote appropriations amount to an increase of R37 695.79 million, of which:

• roll-overs	R 1 602.065 million
• unforeseeable and unavoidable expenditure	R 12 932.274 million
• expenditure earmarked in the 2020 Budget speech	R 22 066.385 million
• self-financing expenditure	R 1 499.923 million
• declared unspent funds (reductions to vote allocations)	(R 187.096 million)
• suspension of funds for section 70 of the PFMA payments (reductions to vote allocations)	(R 217.761 million)

Adjustments to estimates of direct charges against the National Revenue Fund amount to R22 214.546 million less than anticipated at the time of the Budget, of which:

• president and deputy president salaries (reductions)	(R 0.083 million)
• members' remuneration (reduction)	(R 30.683 million)
• debt-service costs (reduction)	(R 3 416.639 million)
• provincial equitable share (reduction)	(R 17 754.507 million)
• National Revenue Fund payments	R 66.284 million
• section 70 of the PFMA payments	R 217.761 million
• skills levy and sector education and training authorities (reduction)	(R 1 115.905 million)
• magistrates' salaries (reduction)	(R 107.768 million)
• Judges' salaries (reduction)	(R 73.006 million)

⁷ Section 42 and 33 of the PFMA.

⁸ Section 6.4.

⁹ Treasury Regulation 21.

These adjustments are offset against the provisional allocations and contingency reserve set aside in the 2020 Budget and 2020 Supplementary Budget. In addition, the revised budget framework makes provision for an estimated R2.109 billion in projected underspending at national government level. Total estimated expenditure in 2020/21 decreases from R1 809.2 billion to R1 805.8 billion (Table 1).

Adjustments to the 2020 Budget estimates of expenditure also includes a reversal of R33 billion incorrectly appropriated in the Appropriation Act (2020).

Summary tables

Table 1: 2020/21 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: Reprioritisation of funds between and within votes, and the allocation of funds earmarked in the 2020 Budget speech for the implementation of the SAA rescue plan

Table 4: Unforeseeable and unavoidable expenditure

Table 5: Expenditure earmarked in the 2020 Budget speech

Table 6: Roll-overs

Table 7: Self-financing expenditure

Table 8: Declared unspent funds and projected underspending

Table 9: Expenditure outcome for 2019/20 and actual expenditure for 2020/21

Table 10: Departmental receipts per vote

Table 10.1: Departmental receipts per economic classification

Table 1: 2020/21 Adjusted national budget

R thousand	Special appropriation 2019	Appropriation (ENE)	Adjustments appropriation	Total	Second adjustments appropriation (AENE)	Adjusted appropriation
Adjustment of appropriation (2020) to align with special appropriation (2019)	33 000 000	963 114 208	24 539 739	1 020 653 947	(33 000 000)	987 653 947
Appropriation Act (2020)		963 114 208				
Allocation for Eskom Appropriated in the Special Appropriation Act (2019)	33 000 000					
Reversal of amount incorrectly appropriated in the Appropriation Act (2020) corrected in the Second Adjustments Appropriation Bill (2020)					(33 000 000)	
Appropriation by vote		963 114 208	24 539 739	987 653 947	37 695 790	1 025 349 737
Roll-overs					1 602 065	
Significant and unforeseeable economic and financial events			24 539 739		–	
Unforeseeable and unavoidable expenditure					12 932 274	
Expenditure earmarked in the 2020 Budget speech					22 066 385	
Self-financing					1 499 923	
Declared unspent funds					(187 096)	
Suspension of funds for section 70 of the PFMA payments					(217 761)	
Direct charges against the National Revenue Fund		805 666 311	(934 504)	804 731 807	(22 214 546)	782 517 261
<i>Of which:</i>						
President and deputy president salaries		7 798	–	7 798	(83)	7 715
Members' remuneration		507 157	–	507 157	(30 683)	476 474
Debt-service costs		229 269 955	7 174 482	236 444 437	(3 416 639)	233 027 798
Provincial equitable share		538 471 528	–	538 471 528	(17 754 507)	520 717 021
National Revenue Fund payments		97 937	13 394	111 331	66 284	177 615
Section 70 of the PFMA payments						
Land and Agricultural Development Bank of South Africa					74 366	74 366
South African Express Airways					143 395	143 395
Skills levy and sector education and training authorities		19 412 896	(8 122 380)	11 290 516	(1 115 905)	10 174 611
Magistrates' salaries		2 550 227	–	2 550 227	(107 768)	2 442 459
Judges' salaries		1 190 937	–	1 190 937	(73 006)	1 117 931
Subtotal		1 768 780 519	23 605 235	1 792 385 754	15 481 244	1 807 866 998
Provisional allocation not assigned to votes		7 020 587	–	7 020 587	(7 020 587)	–
Provisional allocation for Eskom restructuring		23 000 000	–	23 000 000	(23 000 000)	–
Compensation of employees adjustment		(37 806 696)	–	(37 806 696)	37 806 696	–
Provisional allocation for presidential employment intervention			19 575 434	19 575 434	(19 575 434)	–
Contingency reserve		5 000 000	–	5 000 000	(5 000 000)	–
National government projected underspending					(2 108 558)	(2 108 558)
Total adjustments expenditure estimate		1 765 994 410	43 180 669	1 809 175 079	(3 416 639)	1 805 758 440
Main Budget revenue		1 397 995 560	(298 481 913)	1 099 513 647	(1 582 024)	1 097 931 623
Tax revenue		1 425 417 596	(304 090 851)	1 121 326 745	(8 747 664)	1 112 579 081
Non-tax revenue		35 973 205	5 608 938	41 582 143	7 165 640	48 747 783
Less: Estimate of Southern Africa Customs Union payments		(63 395 241)	–	(63 395 241)	–	(63 395 241)
Budget balance		(367 998 850)	(341 662 582)	(709 661 432)	1 834 615	(707 826 817)

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

Vote number and title		2020/21								
		Appropriation	Special appropriation	Adjustments appropriation	Second adjustments appropriation				Total Second adjustments appropriation	Adjusted appropriation
					Roll-overs	Unforeseeable/unavoidable	Shifts between votes	Other adjustments		
R thousand										
1	The Presidency	611 612	-	(51 000)	13 800	-	(6 620)	5 128	12 308	572 920
2	Parliament	2 180 453	-	(80 001)	-	-	(24 279)	(60 328)	(84 607)	2 015 845
3	Cooperative Governance	96 233 988	-	10 954 507	-	50 000	(255 352)	(40 356)	(245 708)	106 942 787
4	Government Communication and Information System	720 548	-	30 000	-	-	(4 056)	(21 352)	(25 408)	725 140
5	Home Affairs	9 029 629	-	(562 000)	-	-	(98 311)	418 090	319 779	8 787 408
6	International Relations and Cooperation	6 850 179	-	(316 575)	-	-	(28 658)	(189 978)	(218 636)	6 314 968
7	National School of Government	206 593	-	(16 000)	-	-	42 095	(5 281)	36 814	227 407
8	National Treasury	33 123 163	-	2 137 000	25 621	-	(362 282)	(397 829)	(734 490)	34 525 673
9	Planning, Monitoring and Evaluation	499 974	-	(100 000)	-	-	-	-	-	399 974
10	Public Enterprises	37 849 355	33 000 000	(61 871)	-	-	6 912 835	(93 413)	6 819 422	77 606 906
11	Public Service and Administration	565 706	-	(86 000)	-	-	(21 622)	10 811	(10 811)	468 895
12	Public Service Commission	297 627	-	(10 000)	-	-	-	(13 847)	(13 847)	273 780
13	Public Works and Infrastructure	8 070 796	-	-	-	158 880	(278 580)	(226 717)	(346 417)	7 724 379
14	Statistics South Africa	3 452 173	-	(200 000)	-	-	(45 046)	(75 554)	(120 600)	3 131 573
15	Traditional Affairs	173 399	-	(3 000)	-	-	(1 947)	(6 767)	(8 714)	161 685
16	Basic Education	25 328 232	-	(2 095 198)	474 901	1 200	(275 926)	(38 237)	161 938	23 394 972
17	Higher Education and Training	97 443 993	-	(1 734 393)	-	-	(1 132 863)	(481 793)	(1 614 656)	94 094 944
18	Health	55 515 997	-	2 913 526	-	393 571	(694 187)	(76 311)	(376 927)	58 052 596
19	Social Development	197 718 275	-	25 473 882	-	7 885 624	-	(270 483)	7 615 141	230 807 298
20	Women, Youth and Persons with Disabilities	778 490	-	(133 253)	-	-	(7 476)	(16 785)	(24 261)	620 976
21	Civilian Secretariat for the Police Service	156 312	-	(12 000)	-	-	(1 651)	(5 493)	(7 144)	137 168
22	Correctional Services	26 799 962	-	-	-	-	(308 166)	(894 959)	(1 203 125)	25 596 837
23	Defence	52 438 621	-	2 880 000	-	-	-	(1 117 334)	(1 117 334)	54 201 287
24	Independent Police Investigative Directorate	355 667	-	-	-	-	-	(14 691)	(14 691)	340 976
25	Justice and Constitutional Development	19 860 621	-	(416 000)	-	-	(194 554)	(583 783)	(778 337)	18 666 284
26	Military Veterans	683 073	-	(137 000)	-	-	(54 227)	(11 504)	(65 731)	480 342
27	Office of the Chief Justice	1 259 841	-	(30 000)	-	-	-	(41 720)	(41 720)	1 188 121
28	Police	101 711 033	-	3 700 000	252 772	-	(1 195 622)	(4 907 289)	(5 850 139)	99 560 894
29	Agriculture, Land Reform and Rural Development	16 810 056	-	(2 393 744)	-	1 000 000	(171 534)	2 835	831 301	15 247 613
30	Communications and Digital Technologies	3 394 537	-	(111 431)	-	-	(38 481)	36 303	(2 178)	3 280 928
31	Employment and Labour	3 637 749	-	(261 920)	-	-	(39 795)	(36 729)	(76 524)	3 299 305
32	Environment, Forestry and Fisheries	8 954 669	-	(766 170)	-	1 983 000	(97 680)	(136 018)	1 749 302	9 937 801
33	Human Settlements	31 324 916	-	(2 260 939)	390 274	-	(345 399)	(29 833)	15 042	29 079 019
34	Mineral Resources and Energy	9 337 028	-	(1 574 027)	-	-	(91 275)	(104 676)	(195 951)	7 567 050
35	Science and Innovation	8 797 393	-	(1 435 500)	-	44 999	(87 085)	(41 520)	(83 606)	7 278 287
36	Small Business Development	2 406 783	-	(67 000)	-	-	(27 434)	(34 546)	(61 980)	2 277 803
37	Sports, Arts and Culture	5 720 164	-	(965 302)	-	665 000	(55 937)	(53 187)	555 876	5 310 738
38	Tourism	2 480 984	-	(1 000 000)	-	-	(17 179)	(36 945)	(54 124)	1 426 860
39	Trade, Industry and Competition	11 082 138	-	(1 771 428)	-	120 000	(109 512)	(47 926)	(37 438)	9 273 272
40	Transport	62 036 252	-	(4 640 424)	138 163	630 000	(681 275)	(127 981)	(41 093)	57 354 735
41	Water and Sanitation	17 216 227	-	(257 000)	306 534	-	(200 919)	(70 551)	35 064	16 994 291
Total appropriation by vote		963 114 208	33 000 000	24 539 739	1 602 065	12 932 274	-	(9 838 549)	4 695 790	1 025 349 737

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

R thousand	2020/21								
	Appropriation	Special appropriation	Adjustments appropriation	Second adjustments appropriation				Total Second adjustments appropriation	Adjusted appropriation
				Roll-overs	Unforeseeable/unavoidable	Shifts between votes	Other adjustments		
Plus:									
Total direct charges against the National Revenue Fund	805 666 311	–	(934 504)	–	7 498 800	–	(29 713 346)	(22 214 546)	782 517 261
President and deputy president salaries (The Presidency)	7 798	–	–	–	–	–	(83)	(83)	7 715
Members' remuneration (Parliament)	507 157	–	–	–	–	–	(30 683)	(30 683)	476 474
Debt-service costs (National Treasury)	229 269 955	–	7 174 482	–	–	–	(3 416 639)	(3 416 639)	233 027 798
Provincial equitable share (National Treasury)	538 471 528	–	–	–	7 498 800	–	(25 253 307)	(17 754 507)	520 717 021
General fuel levy sharing with metropolitan municipalities (National Treasury)	14 026 878	–	–	–	–	–	–	–	14 026 878
National Revenue Fund payments (National Treasury)	97 937	–	13 394	–	–	–	66 284	66 284	177 615
Auditor-General of South Africa (National Treasury)	120 001	–	–	–	–	–	–	–	120 001
Section 70 of the PFMA payment: Land and Agricultural Development Bank of South Africa (National Treasury)	–	–	–	–	–	–	74 366	74 366	74 366
Section 70 of the PFMA payment: South African Express Airways SOC Ltd (Public Enterprises)	–	–	–	–	–	–	143 395	143 395	143 395
Skills levy and sector education and training authorities (Higher Education and Training)	19 412 896	–	(8 122 380)	–	–	–	(1 115 905)	(1 115 905)	10 174 611
Magistrates' salaries (Justice and Constitutional Development)	2 550 227	–	–	–	–	–	(107 768)	(107 768)	2 442 459
Judges' salaries (Office of the Chief Justice and Judicial Administration)	1 190 937	–	–	–	–	–	(73 006)	(73 006)	1 117 931
International Oil Pollution Compensation Fund (Transport)	10 997	–	–	–	–	–	–	–	10 997
Subtotal	1 768 780 519	33 000 000	23 605 235	1 602 065	20 431 074	–	(39 551 895)	(17 518 756)	1 807 866 998
Provisional allocation not assigned to votes	7 020 587	–	–	–	–	–	(7 020 587)	(7 020 587)	–
Provisional allocation for Eskom restructuring	23 000 000	–	–	–	–	–	(23 000 000)	(23 000 000)	–
Compensation of employees adjustment	(37 806 696)	–	–	–	–	–	37 806 696	37 806 696	–
Provisional allocation for Presidential Employment Intervention	–	–	19 575 434	–	–	–	(19 575 434)	(19 575 434)	–
Contingency reserve	5 000 000	–	–	–	–	–	(5 000 000)	(5 000 000)	–
National government projected underspending	–	–	–	–	–	–	(2 108 558)	(2 108 558)	(2 108 558)
Total estimated expenditure	1 765 994 410	33 000 000	43 180 669	1 602 065	20 431 074	–	(58 449 778)	(36 416 639)	1 805 758 440

1. Amendments to Parliament's budget are determined independently of the national government's budget processes in accordance with the Financial Management of Parliament and Provincial Legislatures Act (2009), as amended.

Table 2.1: Adjusted appropriations per economic classification

Economic classification	2020/21								
	Appropriation	Special appropriation	Adjustments appropriation	Second adjustments appropriation				Total Second adjustments appropriation	Adjusted appropriation
				Roll-overs	Unforeseeable/unavoidable	Shifts between votes	Other adjustments		
R thousand									
Current payments									
Compensation of employees	187 668 140	–	(503 290)	–	92 478	(327 610)	(9 577 465)	(9 812 597)	177 352 253
Goods and services	77 891 353	–	1 609 755	613 106	2 675 200	(2 153 198)	130 485	1 265 593	80 766 701
Interest and rent on land	229 430 481	–	7 174 482	–	–	(118)	(3 368 117)	(3 368 235)	233 236 728
Total current payments	494 989 974	–	8 280 947	613 106	2 767 678	(2 480 926)	(12 815 097)	(11 915 239)	491 355 682
Transfers and subsidies									
Provinces and municipalities	781 933 790	–	3 439 185	488 437	9 020 621	(1 289 044)	(25 240 551)	(17 020 537)	768 352 438
Departmental agencies and accounts	143 295 898	–	(10 532 628)	–	1 225 879	(593 473)	(1 975 053)	(1 342 647)	131 420 623
Higher education institutions	44 802 897	–	(882 596)	–	–	(843 000)	–	(843 000)	43 077 301
Foreign governments and international organisations	2 829 182	–	(111 779)	–	–	–	19 981	19 981	2 737 384
Public corporations and private enterprises	32 524 790	–	(4 638 487)	–	120 000	(255 833)	(1 169 802)	(1 305 635)	26 580 668
Non-profit institutions	9 072 660	–	(603 305)	–	–	(416 406)	479	(415 927)	8 053 428
Households	201 476 889	–	25 458 329	–	7 296 896	(215 776)	(605 399)	6 475 721	233 410 939
Total transfers and subsidies	1 215 936 106	–	12 128 719	488 437	17 663 396	(3 613 532)	(28 970 345)	(14 432 044)	1 213 632 781
Payments for capital assets									
Buildings and other fixed structures	10 681 203	–	(789 313)	474 901	–	(793 675)	159 426	(159 348)	9 732 542
Machinery and equipment	4 262 174	–	945 596	–	–	(24 702)	(485 924)	(510 626)	4 697 144
Heritage assets	202 799	–	(72 703)	–	–	–	(6 796)	(6 796)	123 300
Specialised military assets	1 806	–	–	–	–	–	–	–	1 806
Biological assets	8 689	–	(2 500)	–	–	–	–	–	6 189
Land and subsoil assets	–	–	–	–	–	–	–	–	–
Software and other intangible assets	146 137	–	101 095	–	–	–	27 249	27 249	274 481
Total payments for capital assets	15 302 808	–	182 175	474 901	–	(818 377)	(306 045)	(649 521)	14 835 462
Total payments for financial assets	42 551 631	33 000 000	3 013 394	25 621	–	6 912 835	2 539 592	9 478 048	88 043 073
Subtotal	1 768 780 519	33 000 000	23 605 235	1 602 065	20 431 074	–	(39 551 895)	(17 518 756)	1 807 866 998
Provisional allocation not assigned to votes	7 020 587	–	–	–	–	–	(7 020 587)	(7 020 587)	–
Provisional allocation for Eskom restructuring	23 000 000	–	–	–	–	–	(23 000 000)	(23 000 000)	–
Compensation of employees adjustment	(37 806 696)	–	–	–	–	–	37 806 696	37 806 696	–
Provisional allocation Presidential employment intervention	–	–	19 575 434	–	–	–	(19 575 434)	(19 575 434)	–
Contingency reserve	5 000 000	–	–	–	–	–	(5 000 000)	(5 000 000)	–
National government projected underspending	–	–	–	–	–	–	(2 108 558)	(2 108 558)	(2 108 558)
Total estimated expenditure	1 765 994 410	33 000 000	43 180 669	1 602 065	20 431 074	–	(58 449 778)	(36 416 639)	1 805 758 440

Table 3: Reprioritisation of funds between and within votes, and the allocation of funds earmarked in the 2020 Budget speech for the implementation of the SAA rescue plan

Vote number and title	2020/21		
	Second adjustments appropriation		
	Shifting of funds	Funds earmarked in the 2020 Budget speech	Total
R thousand			
1 The Presidency	6 620		6 620
2 Parliament	24 279		24 279
3 Cooperative Governance	255 352		255 352
4 Government Communication and Information System	5 900		5 900
5 Home Affairs	98 311		98 311
6 International Relations and Cooperation	28 658		28 658
7 National School of Government	2 205		2 205
8 National Treasury	362 282		362 282
10 Public Enterprises	57 168		57 168
11 Public Service and Administration	21 622		21 622
13 Public Works and Infrastructure	234 280		234 280
14 Statistics South Africa	45 046		45 046
15 Traditional Affairs	1 947		1 947
16 Basic Education	275 926		275 926
17 Higher Education and Training	1 132 863		1 132 863
18 Health	694 187		694 187
20 Women, Youth and Persons with Disabilities	7 476		7 476
21 Civilian Secretariat for the Police Service	1 651		1 651
22 Correctional Services	308 166		308 166
25 Justice and Constitutional Development	194 554		194 554
26 Military Veterans	54 227		54 227
28 Police	1 195 622		1 195 622
29 Agriculture, Land Reform and Rural Development	171 534		171 534
30 Communications and Digital Technologies	38 481		38 481
31 Employment and Labour	39 795		39 795
32 Environment, Forestry and Fisheries	95 836		95 836
33 Human Settlements	345 399		345 399
34 Mineral Resources and Energy	91 275		91 275
35 Science and Innovation	87 085		87 085
36 Small Business Development	27 434		27 434
37 Sports, Arts and Culture	55 937		55 937
38 Tourism	17 179		17 179
39 Trade, Industry and Competition	109 512		109 512
40 Transport	681 275		681 275
41 Water and Sanitation	200 919		200 919
Announced in the 2020 Budget speech		3 529 997	3 529 997
Total	6 970 003	3 529 997	10 500 000

Table 4: Unforeseeable and unavoidable expenditure

Vote and description of expenditure		R thousand
3	Cooperative Governance Presidential employment intervention: Improving municipal capabilities in labour intensive municipal infrastructure and maintenance through the Municipal Infrastructure Support Agent	50 000
8	National Treasury Provincial equitable share: R500 million for direct food relief; and presidential employment intervention: R6 998.8 million for the education employment initiative	7 498 800
13	Public Works and Infrastructure Presidential employment intervention: Hiring of graduates and additional supervisors from an existing database of all unemployed graduates in the built environment sector	158 880
16	Basic Education Presidential employment intervention: Oversight of the education employment initiative	1 200
18	Health Presidential employment intervention: Recruitment of community health workers and outreach team leaders, and appointment of enrolled nurses and auxiliary nurses	393 571
19	Social Development Presidential employment intervention: R6 796.896 million for the extension of the <i>social relief of distress grant</i> for three months; R500 million for direct food relief; and R588.728 million to sustain social workers and early childhood development workers, and employ community development practitioners and unemployed youth	7 885 624
29	Agriculture, Land Reform and Rural Development Presidential employment intervention: Special COVID-19 Subsistence Producer Relief Fund to subsistence producers to retain self-employment and support food value chains	1 000 000
32	Environment, Forestry and Fisheries Presidential employment intervention: Employment in infrastructure maintenance projects, collectors and harvesters of indigenous plant species within bioprospecting economy, catchment restoration, and land rehabilitation waste management	1 983 000
35	Science and Innovation Presidential employment intervention: Health promotion agents, enviro-champs, water graduate employment programme, and experiential training programme	44 999
37	Sports, Arts and Culture Presidential employment intervention: Return to Play fieldworkers or compliance officers; Banking on Art Connecting Lives; artist support through marketing plans and other growth strategies; statue audit; public art development programme; and digitisation of archival records	665 000
39	Trade, Industry and Competition Presidential employment intervention: Global business support	120 000
40	Transport Presidential employment intervention: Expanding labour intensive projects in provincial roads maintenance	630 000
Total		20 431 074

Table 5: Expenditure earmarked in the 2020 Budget speech

Vote and description of expenditure		R thousand
1	The Presidency Compensation of employees adjustment: R323.463 million for the vote, and R83 000 for president and deputy presidents' salaries	(4 215)
2	Parliament Compensation of employees adjustment: R60.328 million for the vote and R30.683 million for members' remuneration	(91 011)
3	Cooperative Governance Compensation of employees adjustment	(40 356)
4	Government Communication and Information System Compensation of employees adjustment	(22 652)
5	Home Affairs Compensation of employees adjustment	(203 610)
6	International Relations and Cooperation Compensation of employees adjustment	(189 978)
7	National School of Government Compensation of employees adjustment	(5 281)
8	National Treasury Compensation of employees adjustment: R323.463 million for the vote and R25 253.307 million for the provincial equitable share	(25 576 770)
10	Public Enterprises Compensation of employees adjustment: R18.074 million; Eskom: R23 000 million; South African Airways debt and interest: R6 501.911 million; and South African Airways business rescue plan: R3 529.997 million	33 049 982
11	Public Service and Administration Compensation of employees adjustment	10 811
12	Public Service Commission Compensation of employees adjustment	(13 847)
13	Public Works and Infrastructure Compensation of employees adjustment	(45 694)
14	Statistics South Africa Compensation of employees adjustment	(75 554)
15	Traditional Affairs Compensation of employees adjustment	(6 767)
16	Basic Education Compensation of employees adjustment	(38 237)
17	Higher Education and Training Compensation of employees adjustment	(481 793)
18	Health Compensation of employees adjustment	(76 311)
19	Social Development Compensation of employees adjustment	(270 483)
20	Women, Youth and Persons with Disabilities Compensation of employees adjustment	(16 785)
21	Civilian Secretariat for the Police Service Compensation of employees adjustment	(5 493)
22	Correctional Services Compensation of employees adjustment	(895 582)
23	Defence Compensation of employees adjustment	(1 927 174)
24	Independent Police Investigative Directorate Compensation of employees adjustment	(14 691)
25	Justice and Constitutional Development Compensation of employees adjustment: R583.783 million for the vote and R107.768 million for magistrates' salaries	(691 551)
26	Military Veterans Compensation of employees adjustment	(11 504)
27	Office of the Chief Justice Compensation of employees adjustment: R41.720 million for the vote and R73.006 million for judges' salaries	(114 726)
28	Police Compensation of employees adjustment	(4 907 289)
29	Agriculture, Land Reform and Rural Development Compensation of employees adjustment	2 835
30	Communications and Digital Technologies Compensation of employees adjustment: R48.397 million; and Independent Communications Authority of South Africa for the licencing of the high demand spectrum and provision of wireless open access network services: R84.7 million	36 303
31	Employment and Labour Compensation of employees adjustment	(30 656)
32	Environment, Forestry and Fisheries Compensation of employees adjustment	(136 018)
33	Human Settlements Compensation of employees adjustment	(29 833)
34	Mineral Resources and Energy Compensation of employees adjustment	(104 676)
35	Science and Innovation Compensation of employees adjustment	(41 520)
36	Small Business Development Compensation of employees adjustment	(34 546)

Table 5: Expenditure earmarked in the 2020 Budget speech (continued)

Vote and description of expenditure	R thousand
37 Sports, Arts and Culture Compensation of employees adjustment	(53 187)
38 Tourism Compensation of employees adjustment	(36 945)
39 Trade, Industry and Competition Compensation of employees adjustment	(105 126)
40 Transport Compensation of employees adjustment	(127 981)
41 Water and Sanitation Compensation of employees adjustment	(70 551)
Total	(3 398 462)

Table 6: Roll-overs

Vote and description of expenditure	R thousand
1 Presidency R13.8 million for the e-Cabinet system	13 800
8 National Treasury R25.621 million for subscription to additional shares of the capital stock of the International Bank of Reconstruction and Development allocated under the 2018 general capital increase and selective capital increase resolutions	25 621
16 Basic Education R474.901 million for the sanitation appropriate for education initiative	474 901
28 Police R1.482 million for maintenance and calibration of laboratory equipment, R2.839 million for laboratory supplies, R11 000 for waste consumables, and R248.44 million for personal protective equipment for COVID-19	252 772
33 Human Settlements R 390.274 million for the <i>urban settlements development grant</i>	390 274
40 Transport R98.163 million for the <i>public transport network grant</i> and R40 million for COVID-19 disaster response	138 163
41 Water and Sanitation R306.534 million for <i>regional bulk infrastructure grant</i> drought and COVID-19 interventions	306 534
Total	1 602 065

Table 7: Self-financing expenditure

Vote and description of expenditure	R thousand
1 Presidency Donation from the Ford Foundation to address gender-based violence	9 260
4 Government Communication and Information System Expenditure to produce Vuk'uzenzele newspaper, which is funded from revenue generated through advertising in the newspaper	1 300
5 Home Affairs Expenditure incurred issuing official documents, which is defrayed by revenue generated from issuing the documents	621 700
22 Correctional Services Expenditure for offender gratuities, which is funded from revenue generated from the hiring out of offender labour	623
23 Defence Expenditure for defence activities, which is defrayed from reimbursements from the United Nations for South Africa's contribution towards peace support operations, and the sale of equipment and spares procured through the special defence account	809 840
39 Trade, Industry and Competition Unitary payment in respect of the public-private partnership for shared campus accommodation, which is funded from unitary payments received from public entities	57 200
Total	1 499 923

Table 8: Declared unspent funds and projected underspending

Vote and description of expenditure	R thousand
13 Public Works and Infrastructure Property Management Trading Entity (R161.192 million); Construction Industry Development Board (R5.152 million); Council for the Built Environment (R4.651 million); Agrément South Africa (R3.577 million); and machinery and equipment (R6.451 million)	181 023
31 Employment and Labour Compensation of employees due to delays in the filling of vacancies as a result of the national lockdown	6 073
Total declared unspent funds	187 096
Projected underspending	2 108 558
Total	2 295 654

Table 9: Expenditure outcome for 2019/20 and actual expenditure for 2020/21

Vote number and title	2019/20					2020/21		
	Adjusted appropriation	Outcome		Apr 19 - Mar 20 adjusted appropriation	Apr 19 - Mar 20 % of adjusted appropriation	Adjusted appropriation	Actual expenditure	
		Apr 19 - Sep 19	Apr 19 - Sep 19 % of adjusted appropriation				Apr 20 - Sep 20	Apr 20 - Sep 20 % of adjusted appropriation
R thousand								
1 The Presidency	699 339	267 838	38.3	639 252	91.4	572 920	230 792	40.3
2 Parliament ¹	1 993 460	–	–	1 993 460	100.0	2 015 845	–	–
3 Cooperative Governance and Government	90 178 203	35 383 673	39.2	86 781 998	96.2	106 942 787	41 210 749	38.5
4 Communication and Information System	683 590	322 888	47.2	675 623	98.8	725 140	388 662	53.6
5 Home Affairs	9 527 704	4 727 560	49.6	9 527 517	100.0	8 787 408	4 073 647	46.4
6 International Relations and Cooperation	6 508 515	3 382 925	52.0	6 307 825	96.9	6 314 968	3 275 363	51.9
7 National School of Government	187 905	86 894	46.2	182 986	97.4	227 407	99 974	44.0
8 National Treasury	30 628 878	11 511 737	37.6	29 771 246	97.2	34 525 673	15 850 501	45.9
9 Planning, Monitoring and Evaluation	479 492	194 361	40.5	439 169	91.6	399 974	169 964	42.5
10 Public Enterprises	56 883 030	21 214 539	37.3	56 846 389	99.9	77 606 906	16 628 412	21.4
11 Public Service and Administration	527 209	218 371	41.4	488 831	92.7	468 895	206 931	44.1
12 Public Service Commission	278 229	121 291	43.6	274 529	98.7	273 780	123 428	45.1
13 Public Works and Infrastructure	7 967 045	3 777 528	47.4	7 820 214	98.2	7 724 379	3 642 333	47.2
14 Statistics South Africa	2 514 368	1 140 803	45.4	2 553 462	101.6	3 131 573	1 103 543	35.2
15 Traditional Affairs	168 351	79 301	47.1	160 716	95.5	161 685	64 347	39.8
16 Basic Education	24 464 531	14 106 639	57.7	23 851 563	97.5	23 394 972	12 850 719	54.9
17 Higher Education and Training	89 013 582	63 488 738	71.3	88 783 548	99.7	94 094 944	73 893 584	78.5
18 Health	51 195 163	24 997 239	48.8	50 772 947	99.2	58 052 596	27 452 935	47.3
19 Social Development	184 697 845	91 076 758	49.3	199 713 813	108.1	230 807 298	112 533 209	48.8
20 Women, Youth and Persons with Disabilities	737 987	379 004	51.4	725 489	98.3	620 976	336 850	54.2
21 Civilian Secretariat for the Police Service	143 051	63 153	44.1	137 434	96.1	137 168	54 106	39.4
22 Correctional Services	25 316 882	11 383 958	45.0	25 186 146	99.5	25 596 837	12 095 374	47.3
23 Defence	50 235 579	24 109 241	48.0	50 229 704	100.0	54 201 287	25 350 909	46.8
24 Independent Police Investigative Directorate	336 653	145 062	43.1	336 607	100.0	340 976	173 349	50.8
25 Justice and Constitutional Development	18 781 506	8 348 869	44.5	18 187 820	96.8	18 666 284	7 760 831	41.6
26 Military Veterans	652 553	224 645	34.4	477 205	73.1	480 342	122 967	25.6
27 Office of the Chief Justice	1 197 692	517 092	43.2	1 133 887	94.7	1 188 121	460 804	38.8
28 Police	96 684 210	46 321 201	47.9	95 930 166	99.2	99 560 894	46 388 948	46.6
29 Agriculture, Land Reform and Rural Development	17 228 933	7 488 436	43.5	16 948 052	98.4	15 247 613	5 852 516	38.4
30 Communications and Digital Technologies	5 774 075	1 146 186	19.9	5 661 323	98.0	3 280 928	1 316 439	40.1
31 Employment and Labour	3 433 199	1 537 288	44.8	3 215 877	93.7	3 299 305	1 495 390	45.3
32 Environment, Forestry and Fisheries	8 695 741	3 140 509	36.1	8 691 422	100.0	9 937 801	3 404 932	34.3
33 Human Settlements	33 861 914	12 957 870	38.3	33 345 553	98.5	29 079 019	10 189 400	35.0
34 Mineral Resources and Energy	9 185 777	4 211 062	45.8	8 915 522	97.1	7 567 050	3 803 827	50.3
35 Science and Innovation	8 172 304	4 116 375	50.4	8 081 403	98.9	7 278 287	3 712 008	51.0
36 Small Business Development	2 268 552	906 581	40.0	2 228 780	98.2	2 277 803	1 751 799	76.9
37 Sports, Arts and Culture	5 723 143	2 535 650	44.3	5 468 515	95.6	5 310 738	2 320 995	43.7
38 Tourism	2 392 670	1 484 528	62.0	2 384 392	99.7	1 426 860	550 038	38.5
39 Trade, Industry and Competition	11 014 370	4 907 099	44.6	10 875 965	98.7	9 273 272	4 013 836	43.3
40 Transport	64 205 131	30 072 905	46.8	63 888 611	99.5	57 354 735	27 601 647	48.1
41 Water and Sanitation	16 467 299	6 120 899	37.2	15 217 606	92.4	16 994 291	6 282 412	37.0
Total	941 105 660	448 216 696	47.6	944 852 567	100.4	1 025 349 737	478 838 470	46.7

Table 9: Expenditure outcome for 2019/20 and actual expenditure for 2020/21 (continued)

R thousand	2019/20					2020/21		
	Adjusted appropriation	Outcome			Adjusted appropriation	Actual expenditure		
		Apr 19 - Sep 19	Apr 19 - Sep 19 % of adjusted appropriation	Apr 19 - Mar 20		Apr 19 - Mar 20 % of adjusted appropriation	Apr 20 - Sep 20	Apr 20 - Sep 20 % of adjusted appropriation
Plus:								
Total direct charges against the National Revenue Fund	745 430 415	367 420 842	49.3	746 065 779	100.1	782 517 261	396 806 704	50.7
President and deputy president salaries (The Presidency)	7 254	2 858	39.4	5 708	78.7	7 715	2 850	36.9
Members' remuneration (Parliament)	600 518	–	–	600 518	100.0	476 474	–	–
Debt-service costs (National Treasury)	203 730 750	99 516 712	48.8	204 769 350	100.5	233 027 798	116 291 900	49.9
Provincial equitable share (National Treasury)	505 553 753	252 776 890	50.0	505 553 753	100.0	520 717 021	269 235 762	51.7
General fuel levy sharing with metropolitan municipalities (National Treasury)	13 166 793	4 388 928	33.3	13 166 793	100.0	14 026 878	4 675 628	33.3
National Revenue Fund payments (National Treasury)	359 535	359 213	99.9	468 466	130.3	177 615	177 615	100.0
Auditor-General of South Africa (National Treasury)	62 842	16 804	26.7	62 842	100.0	120 001	70 000	58.3
Section 70 of the PFMA payment: Land and Agricultural Development Bank of South Africa	–	–	–	–	–	74 366	74 366	–
Section 70 of the PFMA payment: South African Express Airways SOC Ltd	–	–	–	–	–	143 395	143 395	–
Skills levy and sector education and training authorities (Higher Education and Training)	18 576 305	8 805 545.00	47.4	18 283 844	98.4	10 174 611	4 533 911	44.6
Magistrates' salaries (Justice and Constitutional Development)	2 263 695	1 025 562	45.3	2 100 166	92.8	2 442 459	1 073 593	44.0
Judges' salaries (Office of the Chief Justice and Judicial Administration)	1 098 546	528 330	48.1	1 051 725	95.7	1 117 931	527 684	47.2
International Oil Pollution Compensation Fund (Transport)	10 424	–	–	2 614	25.1	10 997	–	–
Total	1 686 536 075	815 637 538	48.4	1 690 918 346	100.3	1 807 866 998	875 645 174	48.4
Economic classification								
Current payments								
Compensation of employees	175 505 410	85 997 384	49.0	176 262 582	100.4	177 352 253	86 811 814	48.9
Goods and services	75 991 366	28 834 505	37.9	70 636 447	93.0	80 766 701	27 118 041	33.6
Interest and rent on land	203 888 975	99 612 689	48.9	204 962 097	100.5	233 236 728	116 391 801	49.9
Total current payments	455 385 751	214 444 578	47.1	451 861 126	99.2	491 355 682	230 321 656	46.9
Transfers and subsidies								
Provinces and municipalities	740 271 975	353 123 059	47.7	738 096 010	99.7	768 352 438	374 525 359	48.7
Departmental agencies and accounts	134 281 310	76 566 403	57.0	131 816 038	98.2	131 420 623	84 064 447	64.0
Higher education institutions	42 371 340	32 638 025	77.0	42 366 158	100.0	43 077 301	31 906 912	74.1
Foreign governments and international organisations	2 335 468	801 686	34.3	2 584 897	110.7	2 737 384	734 959	26.8
Public corporations and private enterprises	35 651 614	16 491 933	46.3	35 697 976	100.1	26 580 668	13 241 236	49.8
Non-profit institutions	8 239 017	3 597 576	43.7	8 415 674	102.1	8 053 428	3 087 002	38.3
Households	188 045 449	92 644 320	49.3	202 935 785	107.9	233 410 939	113 997 853	48.8
Total transfers and subsidies	1 151 196 173	575 863 002	50.0	1 161 912 538	100.9	1 213 632 781	621 557 768	51.2
Payments for capital assets								
Buildings and other fixed structures	9 898 456	2 528 512	25.5	7 709 401	77.9	9 732 542	2 265 236	23.3
Machinery and equipment	4 355 167	1 013 800	23.3	3 885 928	89.2	4 697 144	1 103 741	23.5
Heritage assets	213 791	33 552	15.7	39 745	18.6	123 300	1 490	1.2
Specialised military assets	1 794	–	–	–	–	1 806	–	–
Biological assets	11 670	1 188	10.2	4 466	38.3	6 189	1 198	19.4
Land and subsoil assets	436	588	134.9	72 882	16 716.1	–	7 464	–
Software and other intangible assets	262 263	230 146	87.8	444 898	169.6	274 481	107 062	39.0
Total payments for capital assets	14 743 577	3 807 786	25.8	12 157 320	82.5	14 835 462	3 486 191	23.5
Total payments for financial assets	65 210 574	21 522 172	33.0	64 987 362	99.7	88 043 073	20 279 559	23.0
Total	1 686 536 075	815 637 538	48.4	1 690 918 346	100.3	1 807 866 998	875 645 174	48.4

1. Amendments to Parliament's budget are determined independently of the national government's budget processes in accordance with the Financial Management of Parliament and Provincial Legislatures Act (2009), as amended.

Table 10: Departmental receipts per vote

Vote number and title	2019/20					2020/21				
	Adjusted estimate	Outcome		Budget estimate	Adjusted estimate	Actual receipts				
		Apr 19 – Sep 19	Apr 19 – Sep 19 % of adjusted estimate			Apr 19 – Mar 20	Apr 19 – Mar 20 % of adjusted estimate	Apr 20 – Sep 20	Apr 20 – Sep 20 % of adjusted estimate	
R thousand										
1 The Presidency	583	388	66.6	850	145.8	563	477	233	48.8	
2 Parliament ¹	–	–	–	–	–	–	–	–	–	
3 Cooperative Governance	2 048	978	47.8	1 577	77.0	2 325	2 461	591	24.0	
4 Government Communication and Information System	2 712	896	33.0	1 727	63.7	2 247	1 741	407	23.4	
5 Home Affairs	1 183 296	366 034	30.9	777 716	65.7	1 249 377	621 654	55 726	9.0	
6 International Relations and Cooperation	34 468	32 930	95.5	58 766	170.5	37 882	37 882	13 859	36.6	
7 National School of Government	125	125	100.0	347	277.6	69	60	54	90.0	
8 National Treasury	14 147 359	9 539 579	67.4	21 336 022	150.8	12 482 970	29 057 054	17 670 242	60.8	
9 Planning, Monitoring and Evaluation	7 234	1 134	15.7	6 815	94.2	1 950	1 937	1 645	84.9	
10 Public Enterprises	214	62	29.0	109	50.9	294	294	35	11.9	
11 Public Service and Administration	757	654	86.4	753	99.5	569	569	234	41.1	
12 Public Service Commission	405	184	45.4	650	160.5	581	241	118	49.0	
13 Public Works and Infrastructure	14 620	11 877	81.2	25 958	177.6	1 520	2 223	1 212	54.5	
14 Statistics South Africa	1 524	993	65.2	1 772	116.3	1 472	1 196	634	53.0	
15 Traditional Affairs	49	25	51.0	50	102.0	48	49	25	51.0	
16 Basic Education	14 882	11 868	79.7	15 710	105.6	9 997	9 997	683	6.8	
17 Higher Education and Training	30 943	12 384	40.0	22 759	73.6	31 317	26 693	4 926	18.5	
18 Health	5 788	3 999	69.1	7 934	137.1	6 235	6 340	1 437	22.7	
19 Social Development	27 342	20 211	73.9	273 034	998.6	31 020	434	201	46.3	
20 Women, Youth and Persons with Disabilities	120	98	81.7	134	111.7	52	936	909	97.1	
21 Civilian Secretariat for the Police Service	136	35	25.7	71	52.2	187	140	37	26.4	
22 Correctional Services	176 006	63 952	36.3	131 005	74.4	147 869	144 959	51 147	35.3	
23 Defence	1 145 250	320 602	28.0	1 289 155	112.6	1 202 886	1 172 541	344 875	29.4	
24 Independent Police Investigative Directorate	373	215	57.6	313	83.9	267	267	108	40.4	
25 Justice and Constitutional Development	388 462	206 055	53.0	423 528	109.0	408 273	314 475	130 576	41.5	
26 Military Veterans	334	300	89.8	1 083	324.3	357	697	366	52.5	
27 Office of the Chief Justice	2 570	2 204	85.8	2 896	112.7	2 308	2 308	518	22.4	
28 Police	530 406	276 646	52.2	601 703	113.4	538 015	538 515	283 206	52.6	
29 Agriculture, Land Reform and Rural Development	300 066	159 605	53.2	308 658	102.9	281 846	257 055	116 655	45.4	
30 Communications and Digital Technologies	601 130	515 916	85.8	665 806	110.8	665 485	665 140	104 393	15.7	
31 Employment and Labour	19 561	7 984	40.8	12 366	63.2	14 691	13 918	4 915	35.3	
32 Environment, Forestry and Fisheries	105 755	63 328	59.9	108 517	102.6	56 702	71 769	42 503	59.2	
33 Human Settlements	728	350	48.1	862	118.4	338	338	182	53.8	
34 Mineral Resources and Energy	48 083	23 273	48.4	43 206	89.9	48 232	299 546	260 355	86.9	
35 Science and Innovation	20 081	16 040	79.9	19 416	96.7	545	2 076	1 570	75.6	
36 Small Business Development	23 234	23 199	99.8	23 257	100.1	80	195	166	85.1	
37 Sports, Arts and Culture	1 182	576	48.7	1 010	85.4	1 108	708	136	19.2	
38 Tourism	1 510	744	49.3	4 250	281.5	2 532	15 369	9 665	62.9	
39 Trade, Industry and Competition	195 864	104 276	53.2	167 730	85.6	222 746	227 051	65 021	28.6	
40 Transport	112 119	1 176	1.0	322 842	287.9	92 514	41 156	492	1.2	
41 Water and Sanitation	15 285	11 503	75.3	15 357	100.5	14 524	4 860	2 440	50.21	
Subtotal departmental receipts as per Adjusted Estimates of National Expenditure	19 162 604	11 802 398	61.6	26 675 714	139.2	17 561 993	33 545 321	19 172 497	57.2	
Plus: Sale of non-core assets	7 000 000	–	–	–	–	3 500 000	3 500 000	–	–	
Plus: Public entities conduit ² receipts	1 958 777	953 766	48.7	1 479 589	75.5	2 728 474	1 770 897	893 214	50.4	
<i>of which:</i>										
<i>Independent Communications Authority of South Africa</i>	<i>1 584 558</i>	<i>953 766</i>	<i>60.2</i>	<i>1 479 589</i>	<i>93.4</i>	<i>1 665 370</i>	<i>1 538 216</i>	<i>683 589</i>	<i>44.4</i>	
<i>Competition Commission</i>	<i>374 219</i>	–	–	–	–	<i>1 063 104</i>	<i>232 681</i>	<i>209 625</i>	<i>90.1</i>	
Plus: South African Revenue Services	11 556 011	5 410 107	46.8	11 805 054	102.2	8 367 457	9 931 915	9 931 915	100.0	
<i>of which:</i>										
<i>Mineral and petroleum royalties</i>										
<i>Mining leases and ownership</i>	<i>217 547</i>	<i>(21 931)</i>	<i>(10.1)</i>	<i>(25 187)</i>	<i>(11.6)</i>	–	–	–	–	
Total departmental and other receipts	39 677 392	18 166 271	45.8	39 960 357	100.7	32 157 924	48 748 133	29 997 626	61.5	

1. Amendments to Parliament's budget are determined independently of the national government's budget processes in accordance with the Financial Management of Parliament and Provincial Legislatures Act (2009), as amended.

2. Receipts for which a department serves as a conduit to deposit funds into the National Revenue Fund and hence included as other receipts for consolidation purposes. These receipts are however accordingly excluded from departmental financial statements.

Table 10.1: Departmental receipts per economic classification

	2019/20					2020/21			
	Adjusted estimate	Outcome			Budget estimate	Adjusted estimate	Actual receipts		
		Apr 19 – Sep 19	adjusted estimate	% of			Apr 20 – Sep 20	adjusted estimate	% of
Departmental receipts									
Tax receipts	4 900	2 102	42.9	5 453	111.3	5 600	4 900	1 153	23.5
Sales of goods and services produced by department	2 393 111	959 017	40.1	2 390 839	99.9	2 398 775	1 817 662	634 757	34.9
Sales of scrap, waste, arms and other used current goods	33 759	3 811	11.3	8 247	24.4	10 746	8 887	2 293	25.8
Transfers received	660 391	140 056	21.2	388 370	58.8	667 716	631 301	117 357	18.6
Fines, penalties and forfeits	315 653	185 946	58.9	366 722	116.2	415 395	320 426	117 753	36.7
Interest, dividends and rent on land	4 854 304	1 900 267	39.1	9 181 336	189.1	7 097 540	5 805 487	1 785 673	30.8
Sales of capital assets	111 446	35 712	32.0	119 090	106.9	129 305	98 313	53 593	54.5
Transactions in financial assets and liabilities	10 789 040	8 575 487	79.5	14 215 657	131.8	6 836 916	24 858 345	16 459 918	66.2
Subtotal departmental receipts as per Adjusted Estimates of National Expenditure	19 162 604	11 802 398	61.6	26 675 714	139.2	17 561 993	33 545 321	19 172 497	57.2

Information contained in each chapter

The AENE provides detailed information for each vote in the Second Adjustments Appropriation Bill, following the layout shown below.

Adjusted budget summary

R thousand	2020/21					Adjusted appropriation
	Appropriation	Special appropriation	Adjustments appropriation	Second adjustments appropriation		
				Decrease	Increase	
Amount to be appropriated						
<i>of which:</i>						
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						

This table summarises the adjustments to the budget by main economic classification.

Appropriation shows the total amount voted by main economic classification for the current financial year in the Appropriation Act (2020), in terms of the budget process.

Special appropriation shows the amount voted by main economic classification for the current financial year in the Special Appropriation Act (2019) for the requirements of the Department of Public Enterprises to assist Eskom with its financial obligations.

Adjustments appropriation shows the total amount by economic classification for the current financial year in the Adjustments Appropriation Act (2020), as tabled during the Supplementary Budget in June 2020.

Second adjustments appropriation shows the decrease and/or increase resulting from the adjustments per classification category.

Adjusted appropriation shows the adjusted total amount to be voted for the current financial year, which is the sum of the main appropriation, any special appropriation, adjustments appropriation and the total second adjustments appropriation.

Current payments are payments made by a department for its operational requirements.

Transfers and subsidies are payments made by a department for which it does not directly receive anything in return.

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.

Payments for financial assets are mainly payments made by departments as loans to public corporations or as equity investments in public corporations. Payments are reflected as expenditure rather than financing because the purpose of the transaction is not profit oriented. This row is shown only in votes where such payments have been budgeted for. Payments for theft and losses are included in this category. However, it is not possible to budget for these in advance and, if applicable, payments will appear only in the historical information once they are known.

Direct charge against the National Revenue Fund is an amount spent in terms of a statute and is not budgeted for in any programme in a particular vote. As such, it is shown as a separate item and is not contained in the Second Adjustments Appropriation Bill.

The last three rows of the table provide accountability information: the vote’s executive authority, accounting officer and website.

Vote purpose

The purpose of the vote captures a department’s mandate, objectives or administrative functions, as stated in the Adjustments Appropriation Bill.

Performance

Indicator	Programme	MTSF priority	Annual performance		
			Projected for 2020/21	Achieved in the first half of 2020/21 (April to September)	Changed target for 2020/21

To improve service delivery, it is integral to manage, monitor and measure performance. The table¹⁰ shows what a department has achieved in the first half of the current financial year in relation to what it projected for the year. Only information for the first quarter has been validated. Information reported for the second quarter is based on preliminary data.

An **Indicator** is a measure that tracks a department’s progress towards meeting the target it has set. An indicator may measure inputs, activities, outputs and outcomes, or, in certain instances, explanatory information relating to the internal or external environment.

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

The **MTSF priority** links the indicator to one or more of the 7 priorities targeted in government’s 2019-2024 medium-term strategic framework.

Projected for 2020/21 as published in the 2020 ENE shows what the department projected it would achieve for the current financial year.

Achieved in the first half of 2020/21 shows what the department has actually achieved in the first half of the current financial year.

Changed target for 2020/21 shows any changes to the targets originally published in the ENE due to changes emanating from technical financial amendments made in terms of section 30 of the PFMA and/or changes to align the target and indicator with the department’s annual performance plan.

Changes to indicators and targets published in the 2020 ENE

Changes to indicators and/or targets are strictly confined to those arising from technical financial amendments made to a vote’s estimates of expenditure.

Progress

A brief discussion is provided on the department’s progress towards achieving its targets. The focus of the discussion is on indicators for which mid-year performance figures suggest that either an annual target

¹⁰ The table presents only a selected subset of a department’s performance indicators and is not intended to provide a comprehensive view of departmental performance. The table, however, contains key indicators linked to strategic and annual performance plans, as informed by government’s 2019-2024 medium-term strategic framework and ministerial delivery agreements.

might not be met or that it might be exceeded. Due to the COVID-19 lockdown, by mid-year of 2020/21, many departments' targets were either not met or had been changed, while some were exceeded. These targets are highlighted by footnotes appearing under the performance table and are not discussed in this section.

Adjusted estimates

Programme	2020/21							Adjusted appropriation
	Appropriation	Special appropriation	Adjustments appropriation	Second adjustments appropriation			Total Second adjustments appropriation	
Roll-overs				Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds		Other adjustments
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								

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

Appropriation shows the total amount voted per programme and by main economic classification for the current financial year in the Appropriation Act (2020), in terms of the budget process.

Special appropriation shows the amount voted per programme and by main economic classification for the current financial year in the Special Appropriation Act (2019), for the requirements of the Department of Public Enterprises to assist Eskom with its financial obligations.

Adjustments appropriation shows the total amount per programme and by economic classification for the current financial year in the Adjustments Appropriation Act (2020), as tabled in the Supplementary Budget in June 2020.

Second adjustments appropriation shows the amounts of the adjustments for each type of expenditure adjustment by programme and economic classification, and in aggregate.

Adjusted appropriation shows the adjusted total amount to be voted for the current financial year, which is the sum of the main appropriation, any special appropriation, adjustments appropriation and the total second adjustments appropriation.

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

Unforeseeable and unavoidable expenditure shows spending that could not be anticipated when the main Budget was being finalised.

Virements and shifts:

- **Virements** are the use of unspent funds from amounts appropriated under one programme to defray excess expenditure under another programme within the same vote.
- **Shifts within votes** are the use of unspent funds to defray increased expenditure within a programme of a vote, by shifting funds between the different segments (subprogramme and economic classification) of the programme.

Declared unspent funds are amounts that will not be spent in the current financial year, explicitly indicated by vote. The appropriation of the vote is accordingly reduced by such amounts.

Other adjustments include funds shifted within votes following a function shift, funds shifted between votes following a function shift and/or to defray increased expenditure in a vote, expenditure earmarked in the 2020 Budget, and self-financing expenditure.

Total second adjustments appropriation shows the sum of all the expenditure adjustments by programme and economic classification. This number may be negative. In most instances, this is either because of a downward adjustment on compensation of employees announced in the 2020 Budget speech, a virement of funds out of the programme or economic classification, or funds shifted within votes.

Adjusted appropriation shows the adjusted total amount to be voted for the current financial year, which is the sum of the appropriation, any special appropriation, adjustments appropriation and the total second adjustments appropriation.

Similar tables are shown for each programme for which adjustments have been made, and for direct charges against the National Revenue Fund.

Details of adjustments to the 2020 Estimates of National Expenditure

This section gives explanations by programme for:

- Roll-overs
- Unforeseeable and unavoidable expenditure
- Virements and shifts within the vote

Virements and shifts within the vote

Programmes					
1. Programme name					
2. Programme name					
From:			To:		
Programme by economic classification	Motivation	R thousand	Programme by economic classification	Motivation	R thousand
Programme 1			Programme 1		
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget					
Programme 2			Programme 2		
			Programme 3		
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget					
Total					

1. National Treasury approval has been obtained.
2. Only Parliament may approve this virement.

From specifies where funds have been reduced by programme and economic classification item. Virements to other programmes and shifts within the same programme are shown as a percentage of the programme budget.

Motivation states the reasons for funding reductions or the reasons for funds being made available.

To specifies what the funds will be used for by programme and economic classification item. These funds, which increase expenditure, offset funding reductions.

R thousand shows the monetary amounts.

Certain types of virements and shifts require approval either from National Treasury or Parliament before they can be effected. All virements and shifts that have approval are footnoted in this table.

In terms of the PFMA¹¹, Treasury Regulations¹¹, the Appropriation Act (2020)¹¹, the Adjustments Appropriation Act (2020)¹¹ and the Second Adjustments Appropriation Bill¹¹, the following virements and shifts require approval from National Treasury:

- increase in funds appropriated for transfers and subsidies to other institutions
- introduction of a new transfer
- use of funds appropriated for compensation of employees, provided that the funds are to be used for transfers and subsidies for the payment of severance or exit packages
- increase in funds appropriated for compensation of employees, provided that funds appropriated for transfers and subsidies, and payment for capital assets may not be approved for compensation of employees
- use of funds earmarked by National Treasury in an allocation letter for a specific purpose, for other purposes
- use of funds appropriated for transfers and subsidies, provided that the funds are used within the same programme, other than for compensation of employees
- use of funds appropriated for payments for capital assets for current payments, other than for compensation of employees.

The following virements and shifts can be approved only by Parliament¹¹:

- use of funds appropriated for items specifically and exclusively earmarked in an Appropriation Act that cannot be approved by National Treasury
- use of funds totalling more than 8 per cent of the amount appropriated for a programme for a financial year. (Shifts between different segments within a programme do not affect the overall amount appropriated for a programme. In effect, only virements from a programme reduce the programme's budget.)
- use of funds appropriated for compensation of employees that cannot be approved by National Treasury
- use of funds appropriated as transfers and subsidies that cannot be approved by National Treasury
- use of funds appropriated for payments for capital assets that cannot be approved by National Treasury.

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

- Declared unspent funds
- Other adjustments, which include funds shifted within votes following a function shift, funds shifted between votes following a function shift and/or to defray increased expenditure in a vote, expenditure earmarked in the 2020 Budget speech and self-financing expenditure
- Gifts, donations and sponsorships
- Direct charges against the National Revenue Fund (these are not linked to a programme within a vote).

¹¹ Section 43 of the PFMA, read in conjunction with Treasury Regulation 6.3, section 5 of the Appropriation Act (2020), section 5 of the Adjustments Appropriation Act (2020) and section 5 of the Second Adjustments Appropriation Bill.

Expenditure outcome for 2019/20 and actual expenditure for 2020/21

Programme	2019/20					2020/21			
	Adjusted appropriation	Outcome				Adjusted appropriation/Total (%)	Actual expenditure		
		Apr 19 - Sep 19 % of adjusted appropriation	Apr 19 - Mar 20 % of adjusted appropriation	Apr 19 - Sep 19 % of adjusted appropriation	Apr 19 - Mar 20 % of adjusted appropriation		Apr 20 - Sep 20 % of adjusted appropriation	Apr 20 - Sep 20 % of adjusted appropriation	
R thousand									
1. 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									

This table shows the expenditure outcome for the previous financial year and the preliminary actual expenditure for the first half of the current financial year by programme and economic classification.

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

2019/20 Outcome shows the outcome for the previous financial year.

Apr 19-Sep 19 shows the expenditure outcome for the first half of the previous financial year.

Apr 19-Sep 19 % of adjusted appropriation shows the expenditure outcome for the first half of the previous financial year as a percentage of the adjusted appropriation for that year.

Apr 19-Mar 20 shows the expenditure outcome for the previous financial year.

Apr 19-Mar 20 % of adjusted appropriation shows the expenditure outcome for the previous financial year as a percentage of the adjusted appropriation for that year.

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

Adjusted appropriation/Total (%) shows the proportion of the adjusted budget for a specific segment in relation to the vote's total adjusted budget, as a percentage, for the current financial year. The proportion is shown for each vote programme and economic classification item relative to the vote's total adjusted budget.

2020/21 Actual expenditure shows the preliminary actual expenditure for the current financial year.

Apr 20-Sep 20 shows the actual expenditure for the first half of the current financial year.

Apr 20-Sep 20 % of adjusted appropriation shows the actual expenditure for the first half of the current financial year as a percentage of the adjusted appropriation for the year.

Expenditure trends

The mid-year preliminary expenditure outcome for the current financial year is compared to the mid-year expenditure for the previous financial year. Explanations are given for significant changes in expenditure patterns compared to the previous financial year. The preliminary expenditure outcome in the current financial year is also compared and explained in relation to the budgeted expenditure for the full year, as tabled in the budget.

Where functions have shifted between votes subsequent to the publication of the 2019 AENE, the information in this publication may not be strictly comparable with information published last year.

Departmental receipts

R thousand	2019/20					2020/21				
	Adjusted estimate	Outcome				Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Actual receipts	
		Apr 19 - Sep 19	% of adjusted	Apr 19 - Mar 20	% of adjusted				Apr 20 - Sep 20	% of adjusted
Departmental receipts										
Economic classification item										
Economic classification item										
Total										

This table shows the departmental receipts outcome for the previous financial year and the preliminary actual departmental receipts for the first half of the current financial year.

2019/20 Adjusted estimate shows the adjusted total amount of receipts in the previous year's adjustments budget.

2019/20 Outcome shows the departmental receipts outcome for the previous financial year.

Apr 19-Sep 19 shows the receipts outcome for the first half of the previous financial year.

Apr 19-Sep 19 % of adjusted estimate shows the receipts outcome for the first half of the previous financial year as a percentage of the adjusted estimate for that year.

Apr 19-Mar 20 shows the receipts outcome for the previous financial year.

Apr 19-Mar 20 % of adjusted estimate shows the receipts outcome for the previous financial year as a percentage of the adjusted estimate for that year.

2020/21 Budget estimate shows the total amount of receipts anticipated for the current financial year in the budget.

2020/21 Adjusted estimate shows the adjusted total amount of receipts anticipated in the adjustments budget for the current financial year.

2020/21 Adjusted receipts estimate/Total (%) shows the proportion of adjusted receipt for a specific item in relation to the total adjusted estimate of vote receipts, as a percentage, for the current financial year. The proportion is shown for each economic classification item relative to the vote's total adjusted receipts estimate.

2020/21 Actual receipts shows the preliminary receipts outcome for the current financial year.

Apr 20-Sep 20 shows the preliminary receipts outcome for the first half of the current financial year.

Apr 20-Sep 20 % of adjusted estimate shows the preliminary receipts outcome for the first half of the current financial year as a percentage of the adjusted estimate for the year.

Revenue trends

The mid-year preliminary receipts outcome for the current financial year is compared to the mid-year revenue for the previous financial year. Explanations are given for significant changes in revenue patterns compared to the previous financial year. The preliminary receipts outcome in the current financial year is also compared and explained in relation to projected revenue for the full year, as tabled in the main Budget.

Where functions have shifted between votes subsequent to the publication of the 2019 AENE, the information in this publication may not be strictly comparable with information published last year.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

		2020/21								
		Second adjustments appropriation							Total Second adjustments appropriation	Adjusted appropriation
		Special appropriation	Adjustments appropriation	Roll- overs	Unforeseeable/ unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
R thousand	Appropriation									
Programme name										
Economic Sphere										
Current										
Economic classification item										
Programme name										
Economic Sphere										
Capital										
Economic classification item										

Summary of changes to conditional grants: Provinces

		2020/21								
		Second adjustments appropriation							Total Second adjustments appropriation	Adjusted appropriation
		Special appropriation	Adjustments appropriation	Roll- overs	Unforeseeable/ unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
R thousand	Appropriation									
Programme name										
Conditional grant name										
Programme name										
Conditional grant name										

Summary of changes to conditional grants: Local government

		2020/21								
		Second adjustments appropriation							Total Second adjustments appropriation	Adjusted appropriation
		Special appropriation	Adjustments appropriation	Roll- overs	Unforeseeable/ unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
R thousand	Appropriation									
Programme name										
Conditional grant name										
Programme name										
Conditional grant name										

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

Appropriation shows the total amount voted per programme and by main economic classification for the current financial year in the Appropriation Act (2020), in terms of the budget process.

Special appropriation shows the amount voted per programme and by main economic classification for the current financial year in the Special Appropriation Act (2019), for the requirements of the Department of Public Enterprises to assist Eskom with its financial obligations.

Adjustments appropriation shows the total amount per programme and economic classification for the current financial year in the Adjustments Appropriation Act (2020), as tabled during the Supplementary Budget in June 2020.

Second adjustments appropriation shows the amounts of the adjustments for each type of expenditure adjustment by programme and economic classification, and in aggregate.

Adjusted appropriation shows the adjusted total amount to be voted for the current financial year, which is the sum of the main appropriation, any special appropriation, adjustments appropriation and the total second adjustments appropriation.

Roll-overs shows unspent funds from the previous financial year reallocated to the current financial year, to finalise activities close to completion.

Unforeseeable and unavoidable expenditure shows spending that could not be anticipated when the main Budget was being finalised.

Virements and shifts:

- **Virements** are the use of unspent funds from amounts appropriated under one programme to defray excess expenditure under another programme within the same vote.
- **Shifts within votes** are the use of unspent funds to defray increased expenditure within a programme of a vote, by shifting funds between the different segments (subprogramme and economic classification) of the programme.

Declared unspent funds are amounts that will not be spent in the current financial year, explicitly indicated by vote. The appropriation of the vote is accordingly reduced by such amounts.

Other adjustments include funds shifted within votes following a function shift, funds shifted between votes following a function shift and/or to defray increased expenditure in a vote, expenditure earmarked in the 2020 Budget speech and self-financing expenditure.

Total second adjustments appropriation shows the sum of all the expenditure adjustments by programme and economic classification. This number may be negative. In most instances, this is because of a downward adjustment on compensation of employees announced in the 2020 Budget speech, a virement of funds out of the programme or economic classification, or because of funds shifted within or between votes.

Adjusted appropriation shows the adjusted total amount to be voted for the current financial year, which is the sum of the appropriation, any special appropriation, adjustments appropriation and the total second adjustments appropriation.

