

Introduction

The budget cycle timeline

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

April: Start of national government's financial year.

October: The Minister of Finance tables the Adjustments Budget and the 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) period. Through an accompanying Appropriation Bill, the executive seeks Parliament's approval and the 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 to 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 Estimates of National Expenditure (ENE) details the planned spending of all national government votes over the MTEF period.

The Budget also provides for contingencies that accommodate expenditure related to unforeseeable circumstances and/or rollovers from the previous financial year. It may contain provisional allocations not assigned to votes that would be assigned to votes in the adjustments budget process later in the year.

The adjustments budget process

The adjustments budget process provides an opportunity to make permissible revisions to the Budget during a financial year in response to changes that have affected planned government spending. The adjusted estimates, accompanied by an Adjustments Appropriation Bill, are tabled in the National Assembly by the Minister of Finance. The Adjustments Budget may allocate amounts that were provided for as contingencies in the Budget and additional amounts that have been approved for different types of spending. The permissible adjustments are reflected as part of the adjusted appropriation, which includes the amounts initially allocated in the Appropriation Act (2024) and the Adjustments Appropriation Bill. A Division of Revenue Amendment Bill is also tabled, which sets out how the adjustments affect the Division of Revenue Act (2024).

The Adjusted Estimates of National Expenditure (AENE) details 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 downward or upward adjustments, and technical financial amendments tabled in the AENE.

National macro organisation of government

The names of two departments have been amended in terms of proclamation 188 published in the Government Gazette on 27 September 2024. These are Vote 17: Higher Education (formerly Higher Education and Training) and Vote 35: Science, Technology and Innovation (formerly Science and Innovation). These amendments take effect from the date on which the Adjustments Appropriation Act (2024) is published.

Special appropriation

R5.117 billion is tabled in the Special Appropriation Bill (2024). It provides mainly for the South African National Roads Agency Limited debt repayment for the Gauteng freeway improvement project, as well as for costs related to South Africa's genocide case against Israel at the International Court of Justice.

The 2024 Adjustments Budget

Additional allocations are made mainly to fund disaster-related projects. These include: reconstructing and rehabilitating infrastructure damaged by floods in Eastern Cape, KwaZulu-Natal, Limpopo, Mpumalanga and Western Cape; replenishing the *emergency housing grant*; partially funding an increase in the value of the *social relief of distress grant*; Southern African Development Community missions in Mozambique and the Democratic Republic of the Congo; activities related to South Africa's G20 presidency; and the national macro organisation of government process.

The 2024 Adjustments Budget includes adjustments in the budget cycle supported by relevant legislation. It makes provision for:

- **Unforeseeable and unavoidable expenditure:** Expenditure that could not be anticipated at the time of tabling the main budget. National Treasury regulations¹ specify that the following may not be regarded as unforeseeable and unavoidable expenditure: spending that, although known when finalising estimates of expenditure, 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 Public Finance Management Act (1999):** The Minister of Finance may approve the use of funds from the National Revenue Fund 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 report the spending to Parliament and the Auditor-General of South Africa.
- **Appropriation of expenditure already announced by the minister during the tabling of the 2024 Budget:** In certain instances, an amount to be allocated for a specific purpose will be announced by the Minister of Finance during the tabling of the budget, with the details of the annual allocations to be decided later. This usually happens when plans have not been finalised in time to decide on the details of the expenditure and the specific amount.
- **Virements:** The use of unspent funds from amounts appropriated under one main division² (programme) to defray excess expenditure under another main division (programme) within the same vote. Legislation³ and National Treasury regulations⁴ set the parameters in 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 incorrectly allocated in the ENE process. Legislation³ and National Treasury regulations⁴ set the parameters in which shifts may take place.
- **Shifts between votes⁵:** The use of unspent funds in a vote to defray increased expenditure in another vote. Such shifts may include functions 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.
- **Rollovers:** Unspent funds from the previous financial year may be rolled over to the current financial year when activities planned to be completed by the end of the previous year had not been completed but are close to completion. As per National Treasury regulations⁶, funding for compensation of employees 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 for which the funds were originally allocated, and unspent funds on payments for capital assets may be rolled over only to finalise projects or for the acquisition of assets already in progress.

¹ Section 6.6.

² "Main division" refers to a budget programme within a vote. It is the formal term used in the Public Finance Management Act (1999) and appropriation acts. The term "programme" is used in this publication because it is commonly used in practice.

³ Section 43 of the Public Finance Management Act (1999) and section 5 of the Appropriation Act (2024).

⁴ Section 6.3.

⁵ Sections 33 and 42 of the Public Finance Management Act (1999).

⁶ Section 6.4.

- **Self-financing expenditure:** Spending financed from revenue derived from a vote's specific activities, which is paid into the National Revenue Fund. If self-financing expenditure is approved by the Minister of Finance, 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 section 213(2)b of the Constitution, other than appropriation legislation, and that is not budgeted for in any programme in a particular vote and is not included in any appropriation act. These amounts are shown as separate items, such as spending on debt-service costs, the provincial equitable share and payments to the National Revenue Fund.
- **Gifts, donations and sponsorships⁷:** Cash amounts exceeding R100 000 per beneficiary are included in the Adjustments Appropriation Bill.

Summary of adjustments for 2024/25

Adjustments to vote appropriations amount to an increase of R11 279.804 million, of which:

• unforeseeable and unavoidable expenditure	R	2 133.031 million
• section 16 of the Public Finance Management Act (1999)	R	2 100.000 million
• expenditure announced in the 2024 Budget	R	2 661.000 million
• rollovers	R	2 051.349 million
• self-financing expenditure	R	2 576.424 million
• declared unspent funds (reductions to vote allocations)	(R	242.000 million)

Adjustments to estimates of direct charges against the National Revenue Fund amount to R9 123.419 million more than anticipated at the time of the main budget, of which:

• members' remuneration	R	220.829 million
• debt-service costs	R	6 671.402 million
• National Revenue Fund payments	R	2 080.165 million
• skills levy and sector education and training authorities (less than anticipated)	(R	6.977 million)
• judges' salaries	R	158.000 million

These adjustments are offset against the R570.225 million provisional allocation for contingencies not assigned to votes and the R5 billion contingency reserve set aside in the 2024 Budget. The revised budget framework also makes provision for an estimated R914.094 million in projected underspending at the national government level and R2 billion in local government repayments to the National Revenue Fund.

As detailed in Table 1, the total adjustments expenditure estimate for 2024/25 increases by R11.919 billion, from a budgeted R2 135.967 billion to a revised R2 147.886 billion.

⁷ National Treasury Regulation 21.

Summary tables

Table 1:	2024/25 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:	Unforeseeable and unavoidable expenditure
Table 4:	Use of funds in emergency situations in terms of section 16 of the Public Finance Management Act (1999)
Table 5:	Appropriation of expenditure announced in the 2024 Budget for future allocation
Table 6:	Shifting of funds between votes
Table 7:	Rollovers
Table 8:	Self-financing expenditure
Table 9:	Declared unspent funds and projected underspending
Table 10:	Expenditure outcome for 2023/24 and mid-year expenditure for 2024/25
Table 11:	Departmental receipts per vote
Table 11.1:	Departmental receipts per economic classification

Table 1: 2024/25 Adjusted National Budget

R thousand	Appropriation (ENE)	Special appropriation	Adjustments appropriation (AENE)	Adjusted appropriation
Appropriation by vote	1 102 797 941		11 279 804	1 114 077 745
Unforeseeable and unavoidable expenditure			2 133 031	
Section 16 of the Public Finance Management Act (1999)			2 100 000	
Expenditure announced in the 2024 Budget for future allocation			2 661 000	
Rollovers			2 051 349	
Self-financing expenditure			2 576 424	
Declared unspent funds			(242 000)	
Direct charges against the National Revenue Fund	1 027 598 529		9 123 419	1 036 721 948
<i>Of which:</i>				
Members' remuneration	492 893		220 829	713 722
Debt-service costs	382 182 875		6 671 402	388 854 277
National Revenue Fund payments	–		2 080 165	2 080 165
Skills levy and sector education and training authorities	24 500 269		(6 977)	24 493 292
Judges' salaries	1 175 214		158 000	1 333 214
Subtotal	2 130 396 470		20 403 223	150 799 693
Provisional allocations not assigned to votes	570 225		(570 225)	–
Contingency reserve	5 000 000		(5 000 000)	–
National government projected underspending	–		(914 094)	(914 094)
Local government repayment to the National Revenue Fund	–		(2 000 000)	(2 000 000)
Total adjustments expenditure estimate	2 135 966 695		11 918 904	2 147 885 599
Special Appropriation Bill (2024)	–	5 116 646	–	5 116 646
Total estimated expenditure	2 135 966 695	5 116 646	11 918 904	2 153 002 245
Main budget revenue	1 815 020 326	–	(17 651 967)	1 797 368 359
Tax revenue	1 863 034 832	–	(22 271 230)	1 840 763 602
Non-tax revenue	41 856 389	–	4 622 483	6 478 872
Less: Estimate of Southern Africa Customs Union payments	(89 870 895)	–	(3 220)	(89 874 115)
Budget balance	(320 946 369)	(5 116 646)	(29 570 871)	(355 633 886)

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

Vote number and title		2024/25							Adjusted appropriation	Value of Virements and shifts	
		Appropriation	Special appropriation	Adjustments appropriation				Total adjustments appropriation			
R thousand	Amounts announced in the budget			Unforeseeable /Unavoidable	Roll-overs	Section 16	Other adjustments				
1	The Presidency	604 496	17 359	-	-	7 693	-	-	7 693	629 548	18 495
2	Parliament ¹	2 770 963	-	-	-	-	-	-	-	2 770 963	-
3	Cooperative Governance	125 183 266	-	-	683 955	28 702	-	-	712 657	125 895 923	15 292
4	Government Communication and Information System	740 178	-	8 590	-	-	-	12 005	20 595	760 773	11 595
5	Home Affairs	10 495 471	-	-	-	-	-	1 600 000	1 600 000	12 095 471	961 452
6	International Relations and Cooperation	6 566 231	40 000	25 000	-	-	-	450 000	475 000	7 081 231	-
7	National School of Government	218 724	-	-	-	-	-	-	-	218 724	-
8	National Treasury	33 222 065	-	-	-	115 000	-	-	115 000	33 337 065	116 323
9	Planning, Monitoring and Evaluation	450 189	-	-	-	-	-	-	-	450 189	16 027
10	Public Enterprises	296 490	-	-	-	-	-	-	-	296 490	3 514
11	Public Service and Administration	539 521	-	-	-	-	-	-	-	539 521	7 080
12	Public Service Commission	288 499	-	-	-	-	-	-	-	288 499	1 721
13	Public Works and Infrastructure	7 612 081	-	-	-	-	-	-	-	7 612 081	26 271
14	Statistics South Africa	2 646 160	-	-	-	-	-	-	-	2 646 160	29 413
15	Traditional Affairs	187 283	-	-	-	-	-	-	-	187 283	1 023
16	Basic Education	32 258 698	-	251 000	70 000	55 725	-	-	376 725	32 635 423	11 356
17	Higher Education ²	113 015 292	-	-	30 847	-	-	(272 647)	(241 800)	112 773 492	187 231
18	Health	62 218 899	-	-	6 500	-	-	-	6 500	62 225 399	51 485
19	Social Development	275 141 088	-	1 600 000	-	1 554 845	-	-	3 154 845	278 295 933	5 134
20	Women, Youth and Persons with Disabilities	1 007 712	-	-	-	13 000	-	-	13 000	1 020 712	4 843
21	Civilian Secretariat for the Police Service	155 964	-	-	-	-	-	-	-	155 964	1 700
22	Correctional Services	27 757 635	-	-	-	-	-	1 268	1 268	27 758 903	163 874
23	Defence	51 810 353	-	750 000	-	77 685	2 100 000	745 736	3 673 421	55 483 774	-
24	Independent Police Investigative Directorate	370 557	-	-	-	-	-	-	-	370 557	4 376
25	Justice and Constitutional Development	21 612 039	38 200	-	-	-	-	-	-	21 650 239	742 336
26	Military Veterans	863 766	-	-	-	-	-	(51 360)	(51 360)	812 406	34 375
27	Office of the Chief Justice	1 222 428	-	-	-	-	-	51 360	51 360	1 273 788	-
28	Police	113 597 115	-	26 410	-	-	-	-	26 410	113 623 525	1 538 145
29	Agriculture, Land Reform and Rural Development	16 708 158	-	-	300 000	-	-	(10 334)	289 666	16 997 824	687 703
30	Communications and Digital Technologies	3 968 611	-	-	-	-	-	-	-	3 968 611	2 789
31	Employment and Labour	3 854 842	-	-	-	-	-	-	-	3 854 842	68 329
32	Forestry, Fisheries and the Environment	8 740 937	-	-	13 067	-	-	10 334	23 401	8 764 338	1 017 702
33	Human Settlements	33 145 558	-	-	426 900	107 928	-	-	534 828	33 680 386	200 012
34	Mineral Resources and Energy	8 839 029	-	-	30 762	11 671	-	-	42 433	8 881 462	15
35	Science, Technology and Innovation ³	9 468 497	-	-	-	-	-	(27 353)	(27 353)	9 441 144	71 038
36	Small Business Development	2 436 545	-	-	-	-	-	(17 000)	(17 000)	2 419 545	49 541
37	Sport, Arts and Culture	6 105 744	-	-	-	-	-	-	-	6 105 744	126 375
38	Tourism	2 380 908	-	-	-	-	-	-	-	2 380 908	-
39	Trade, Industry and Competition	9 600 229	-	-	-	-	-	67 415	67 415	9 667 644	183 429
40	Transport	80 621 141	5 021 087	-	571 000	79 100	-	-	650 100	86 292 328	551 723
41	Water and Sanitation	24 074 579	-	-	-	-	-	(225 000)	(225 000)	23 849 579	501 976
Total appropriation by vote		1 102 797 941	5 116 646	2 661 000	2 133 031	2 051 349	2 100 000	2 334 424	11 279 804	1 119 194 391	7 413 693

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

R thousand	2024/25								
	Appropriation	Special appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
			Amounts announced in the budget	Unforeseeable /Unavoidable	Roll-overs	Section 16	Other adjustments		
Plus:									
Total direct charges against the National Revenue Fund	1 027 598 529	–	–	–	–	–	9 123 419	9 123 419	1 036 721 948
President and deputy president salaries (The Presidency)	7 709	–	–	–	–	–	–	–	7 709
Members' remuneration (Parliament)	492 893	–	–	–	–	–	220 829	220 829	713 722
Debt-service costs (National Treasury)	382 182 875	–	–	–	–	–	6 671 402	6 671 402	388 854 277
Provincial equitable share (National Treasury)	600 475 640	–	–	–	–	–	–	–	600 475 640
General fuel levy sharing with metropolitan municipalities (National Treasury)	16 126 608	–	–	–	–	–	–	–	16 126 608
National Revenue Fund payments (National Treasury)	–	–	–	–	–	–	2 080 165	2 080 165	2 080 165
Auditor-General of South Africa (National Treasury)	128 578	–	–	–	–	–	–	–	128 578
Skills levy and sector education and training authorities (Higher Education)	24 500 269	–	–	–	–	–	(6 977.00)	(6 977)	24 493 292
Magistrates' salaries (Justice and Constitutional Development)	2 495 615	–	–	–	–	–	–	–	2 495 615
Judges' salaries (Office of the Chief Justice)	1 175 214	–	–	–	–	–	158 000	158 000	1 333 214
International Oil Pollution Compensation Fund (Transport)	13 128	–	–	–	–	–	–	–	13 128
Subtotal	2 130 396 470	5 116 646	2 661 000	2 133 031	2 051 349	2 100 000	11 457 843	20 403 223	2 155 916 339
Provisional allocations not assigned to votes	570 225	–	–	–	–	–	(570 225)	(570 225)	–
Contingency reserve	5 000 000	–	–	–	–	–	(5 000 000)	(5 000 000)	–
National government projected underspending	–	–	–	–	–	–	(914 094)	(914 094)	(914 094)
Local government repayment to the National Revenue Fund	–	–	–	–	–	–	(2 000 000)	(2 000 000)	(2 000 000)
Total estimated expenditure	2 135 966 695	5 116 646	2 661 000	2 133 031	2 051 349	2 100 000	2 973 524	11 918 904	2 153 002 245

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. Formerly Higher Education and Training. The name of the department was amended in terms of proclamation 188 of 2024 published in the Government Gazette on 27 September 2024. The amendment takes effect from the date on which the Adjustments Appropriation Act (2024) is published.

3. Formerly Science and Innovation. The name of the department was amended in terms of proclamation 188 of 2024 published in the Government Gazette on 27 September 2024. The amendment takes effect from the date on which the Adjustments Appropriation Act (2024) is published.

Table 2.1: Adjusted appropriations per economic classification

Economic classification		2024/25								
		Adjustments appropriation							Total adjustments appropriation	Adjusted appropriation
R thousand	Appropriation	Special appropriation	Amounts announced in the budget	Unforeseeable /Unavoidable	Virements and shifts	Roll-overs	Section 16	Other adjustments		
Current payments										
Compensation of employees	206 548 919	–	141 000	46 968	(2 381 146)	–	813 266	495 624	(884 288)	205 664 631
Goods and services	78 857 918	95 559	667 709	25 938	1 170 716	228 024	1 095 200	1 931 038	5 118 625	84 072 102
Interest and rent on land	382 452 157	–	–	–	7 428	–	–	6 671 402	6 678 830	389 130 987
Total current payments	667 858 994	95 559	808 709	72 906	(1 203 002)	228 024	1 908 466	9 098 064	10 913 167	678 867 720
Transfers and subsidies										
Provinces and municipalities	899 928 024	–	251 000	1 631 455	(300 332)	–	–	(224 980)	1 357 143	901 285 167
Departmental agencies and accounts	170 057 971	–	–	–	619 631	76 764	181 000	738 959	1 616 354	171 674 325
Higher education institutions	52 505 168	–	–	–	(1 273)	–	–	(200 000)	(201 273)	52 303 895
Foreign governments and international organisations	3 099 288	–	–	–	44 961	11 671	–	–	56 632	3 155 920
Public corporations and private enterprises	37 300 038	–	–	–	462 715	–	–	–	462 715	37 762 753
Non-profit institutions	3 073 794	–	–	–	4 831	–	–	–	4 831	3 078 625
Households	280 348 682	–	1 600 000	–	(92 633)	1 554 845	–	(46 592)	3 015 620	283 364 302
Total transfers and subsidies	1 446 312 965	–	1 851 000	1 631 455	737 900	1 643 280	181 000	267 387	6 312 022	1 452 624 987
Payments for capital assets										
Buildings and other fixed structures	10 680 594	–	47	426 900	(28 896)	90 045	–	(12 500)	475 596	11 156 190
Machinery and equipment	3 783 337	–	1 244	1 770	413 174	90 000	10 534	28 227	544 949	4 328 286
Heritage assets	198 416	–	–	–	(25 779)	–	–	–	(25 779)	172 637
Specialised military assets	20 981	–	–	–	–	–	–	–	–	20 981
Biological assets	8 114	–	–	–	1 000	–	–	–	1 000	9 114
Land and subsoil assets	350 257	–	–	–	64 777	–	–	–	64 777	415 034
Software and other intangible assets	128 759	–	–	–	73 518	–	–	(3 500)	70 018	198 777
Total payments for capital assets	15 170 458	–	1 291	428 670	497 794	180 045	10 534	12 227	1 130 561	16 301 019
Total payments for financial assets	1 054 053	5 021 087	–	–	(32 692)	–	–	2 080 165	2 047 473	8 122 613
Subtotal	2 130 396 470	5 116 646	2 661 000	2 133 031	–	2 051 349	2 100 000	11 457 843	20 403 223	2 155 916 339
Provisional allocations not assigned to votes	570 225	–	–	–	–	–	–	(570 225)	(570 225)	–
Contingency reserve	5 000 000	–	–	–	–	–	–	(5 000 000)	(5 000 000)	–
National government projected underspending	–	–	–	–	–	–	–	(914 094)	(914 094)	(914 094)
Local government repayment to the National Revenue Fund	–	–	–	–	–	–	–	(2 000 000)	(2 000 000)	(2 000 000)
Total estimated expenditure	2 135 966 695	5 116 646	2 661 000	2 133 031	–	2 051 349	2 100 000	2 973 524	11 918 904	2 153 002 245

Table 3: Unforeseeable and unavoidable expenditure

Vote and description of expenditure		R thousand
3	Cooperative Governance Funding for the <i>municipal disaster recovery grant</i> for reconstructing and rehabilitating municipal infrastructure damaged by floods in Eastern Cape, Free State, KwaZulu-Natal, Limpopo and Mpumalanga	683 955
16	Basic Education Funding for the <i>education infrastructure grant</i> for reconstructing and rehabilitating infrastructure damaged by floods in Western Cape	70 000
17	Higher Education Funding for new ministries and deputy ministries: R22.127 million for compensation of employees, R6.95 million for goods and services, and R1.77 million for payments for capital assets	30 847
18	Health Funding for the <i>health facility revitalisation grant</i> for reconstructing and rehabilitating infrastructure damaged by floods in Western Cape	6 500
29	Agriculture, Land Reform and Rural Development Funding for the <i>comprehensive agricultural support programme grant</i> (infrastructure) for reconstructing and rehabilitating infrastructure damaged by floods in Western Cape	300 000
32	Forestry, Fisheries and the Environment Funding for the new deputy ministry: R5.963 million for compensation of employees and R7.104 million for operational costs	13 067
33	Human Settlements Additional funding to replenish the <i>emergency housing grant</i> to fund current shortfalls and outstanding historical intervention	426 900
34	Mineral Resources and Energy Funding for the new ministries and deputy ministries: R18.878 million for compensation of employees and R11.884 million for goods and services	30 762
40	Transport Roads maintenance component of the <i>provincial roads maintenance grant</i> for reconstructing and rehabilitating infrastructure damaged by floods in Western Cape	571 000
Total		2 133 031

Table 4: Use of funds in emergency situations in terms of section 16 of the Public Finance Management Act (1999)

Vote and description of expenditure		R thousand
23	Defence Southern African Development Community mission in the Democratic Republic of the Congo (Operation Thiba)	2 100 000
Total		2 100 000

Table 5: Appropriation of expenditure announced in the 2024 Budget for future allocation

Vote and description of expenditure		R thousand
4	Government Communication and Information System South Africa's G20 presidency events	8 590
6	International Relations and Cooperation South Africa's G20 presidency events	25 000
16	Basic Education <i>Education infrastructure grant: Western Cape rapid schools build programme</i>	251 000
19	Social Development Partially fund the increase in the value of the <i>social relief of distress grant</i>	1 600 000
23	Defence Southern African Development Community mission in Mozambique (Operation Vikela)	750 000
25	Police Security services for South Africa's G20 presidency events	26 410
Total		2 661 000

Table 6: Shifting of funds between votes

Vote and description of expenditure		R thousand
6	International Relations and Cooperation Funds shifted from the Department of Higher Education to cover foreign exchange losses	300 000
17	Higher Education R27.353 million shifted from the Department of Science, Technology and Innovation for the new ministry of Higher Education. This includes R19.421 million for compensation of employees and R7.932 million for goods and services. An additional R300 million was shifted to the Department of International Relations and Cooperation to cover foreign exchange losses	(272 647)
26	Military Veterans Funds shifted to the Office of the Chief Justice to cover a budget shortfall on compensation of employees	(51 360)
27	Office of the Chief Justice Funds shifted from the Department of Military Veterans to cover a budget shortfall on compensation of employees	51 360
29	Agriculture, Land Reform and Rural Development Funds shifted to the Department of Forestry, Fisheries and the Environment for compensation of employees	(10 334)
32	Forestry, Fisheries and the Environment Funds shifted from the Department of Agriculture, Land Reform and Rural Development for compensation of employees	10 334
35	Science, Technology and Innovation Funds shifted to the Department of Higher Education for the new ministry	(27 353)
Total		–

Table 7: Rollovers

Vote and description of expenditure	R thousand
1 Presidency eCabinet system training	7 693
3 Cooperative Governance Funds allocated to the <i>municipal systems improvement grant</i> (allocations-in-kind) for goods and services related to the data and records management projects, the smart cities framework and the appointment of a service provider to develop capital expenditure frameworks for 5 intermediate city municipalities	28 702
8 National Treasury R90 million towards payments for the procurement of network and storage infrastructure, and R25 million towards goods and services to purchasing Microsoft software licences	115 000
16 Basic Education R20 million towards the purchase of workbooks and R35.725 million for goods and services for the indirect component of the <i>school infrastructure backlogs grant</i> to provincial governments	55 725
19 Social Development Payment of outstanding/accrued funds for the <i>social relief of distress grant</i>	1 554 845
20 Women, Youth and Persons with Disabilities R5 million transfer payment to the Commission for Gender Equality and R8 million for the payment of contractual obligations and order commitments	13 000
23 Defence Payment of accommodation charges and rates and taxes to the Department of Public Works and Infrastructure	77 685
33 Human Settlements R90.045 million towards payments for capital assets for the <i>emergency housing grant</i> and R17.883 million towards goods and services for the launching of an outdoor media campaign	107 928
34 Mineral Resources and Energy Transfer payment to the African Diamond Producers Association for international membership fees	11 671
40 Transport R71.764 million towards transfers and subsidies to the Road Traffic Infringement Agency to roll out the administrative adjudication of road traffic offences (AARTO) system, R4.336 million for the payment of outstanding invoices for goods and services delivered by the South African Maritime Safety Authority, and R3 million towards goods and services for a tugboat building project (public-private partnership)	79 100
Total	2 051 349

Table 8: Self-financing expenditure

Vote and description of expenditure		R thousand
4	Government Communication and Information System R130 000 in projected revenue to be generated from advertisements in Vuk'uzenzele newspaper to cover costs related to producing the newspaper. R11.875 million in projected revenue generated from the sub-lease contract with the Border Management Authority to cover shortfalls in relation to office accommodation and back-up inverters in provincial offices, and to alleviate the impact of the cost of the 2024 presidential inauguration	12 005
5	Home Affairs Expenditure incurred for issuing official documents, which is defrayed by revenue generated from issuing the documents	1 600 000
6	International Relations and Cooperation Expenditure related to construction and acquisition projects in Angola, Botswana, India and Italy. Spending is defrayed by revenue generated from the sale of properties in Italy, Namibia and Switzerland	150 000
22	Correctional Services Expenditure for offender gratuities, which is funded from revenue generated from hiring out offenders' labour	1 268
23	Defence Expenditure for defence activities, of which R739.688 million is defrayed from reimbursements from the United Nations and R6.048 million from the sale of equipment and spares procured through the special defence account	745 736
39	Trade Industry and Competition R67.415 million for a unitary payment in respect of the public-private partnership for shared campus accommodation. This is funded through unitary payments received from public entities	67 415
Total		2 576 424

Table 9: Declared unspent funds and projected underspending

Vote and description of expenditure		R thousand
36	Small Business Development Unspent funds declared on compensation of employees	(17 000)
40	Water and Sanitation Unspent funds declared on the allocation to the Drakenstein local municipality in the <i>regional bulk infrastructure grant</i> . This is due to a revised implementation plan and cashflow projections for the municipality's sanitation infrastructure upgrade project, which is funded through the budget facility for infrastructure	(225 000)
Total declared unspent funds		(242 000)
National government projected underspending		(914 094)
Local government repayment to the National Revenue Fund		(2 000 000)
Total		(3 156 094)

Table 10: Expenditure outcome for 2023/24 and mid-year expenditure for 2024/25

Vote number and title		2023/24				2024/25			
		Outcome		Actual expenditure					
R thousand	Adjusted appropriation	Apr 23 - Sep 23	Apr 23 - Mar 24	Apr 23 - Sep 23	Apr 23 - Mar 24	Adjusted appropriation	Apr 24 - Sep 24	Apr 24 - Sep 24	
		% of adjusted appropriation		% of adjusted appropriation	% of adjusted appropriation				
1	The Presidency	676 253	284 435	42.1	661 991	97.9	629 548	323 371	51.4
2	Parliament ¹	3 208 816	–	–	3 208 816	100.0	2 770 963	–	–
3	Cooperative Governance	119 973 742	49 251 203	41.1	116 800 094	97.4	125 895 923	51 824 329	41.2
4	Government Communication and Information System	743 546	367 380	49.4	738 368	99.3	760 773	350 053	46.0
5	Home Affairs	12 379 954	5 694 023	46.0	12 379 263	100.0	12 095 471	6 923 030	57.2
6	International Relations and Cooperation	6 910 636	3 751 151	54.3	7 268 318	105.2	7 081 231	3 629 329	51.3
7	National School of Government	221 140	109 688	49.6	218 198	98.7	218 724	110 290	50.4
8	National Treasury	34 350 278	16 071 035	46.8	34 075 052	99.2	33 337 065	16 034 425	48.1
9	Planning, Monitoring and Evaluation	465 483	197 829	42.5	437 668	94.0	450 189	194 586	43.2
10	Public Enterprises	275 277	126 467	45.9	258 399	93.9	296 490	115 572	39.0
11	Public Service and Administration	541 627	241 162	44.5	507 556	93.7	539 521	243 501	45.1
12	Public Service Commission	300 753	157 580	52.4	299 267	99.5	288 499	149 575	51.8
13	Public Works and Infrastructure	8 405 966	4 329 196	51.5	8 304 039	98.8	7 612 081	4 268 566	56.1
14	Statistics South Africa	2 643 002	1 390 750	52.6	2 723 914	103.1	2 646 160	1 317 617	49.8
15	Traditional Affairs	193 121	94 540	49.0	186 813	96.7	187 283	91 499	48.9
16	Basic Education	30 028 595	18 638 047	62.1	29 961 243	99.8	32 635 423	19 174 725	58.8
17	Higher Education	107 830 340	80 917 449	75.0	107 713 158	99.9	112 773 492	79 694 371	70.7
18	Health	58 549 994	29 520 911	50.4	58 312 147	99.6	62 225 399	30 718 151	49.4
19	Social Development	260 893 975	128 804 327	49.4	259 300 341	99.4	278 295 933	138 647 836	49.8
20	Women, Youth and Persons with Disabilities	1 006 944	550 925	54.7	991 625	98.5	1 020 712	669 309	65.6
21	Civilian Secretariat for the Police Service	154 152	76 412	49.6	150 230	97.5	155 964	77 208	49.5
22	Correctional Services	26 570 966	13 860 156	52.2	27 185 223	102.3	27 758 903	14 650 075	52.8
23	Defence	52 468 184	26 168 603	49.9	55 841 848	106.4	55 483 774	27 232 299	49.1
24	Independent Police Investigative Directorate	364 386	173 899	47.7	364 082	99.9	370 557	181 730	49.0
25	Justice and Constitutional Development	20 558 303	10 173 035	49.5	20 849 761	101.4	21 650 239	10 754 999	49.7
26	Military Veterans	846 285	212 041	25.1	585 933	69.2	812 406	277 793	34.2
27	Office of the Chief Justice	1 339 530	659 704	49.2	1 339 432	100.0	1 273 788	774 090	60.8
28	Police	105 475 635	52 513 204	49.8	105 475 634	100.0	113 623 525	57 337 899	50.5
29	Agriculture, Land Reform and Rural Development	16 757 697	8 068 215	48.1	16 714 370	99.7	16 997 824	7 284 386	42.9
30	Communications and Digital Technologies	3 312 185	1 555 111	47.0	3 279 655	99.0	3 968 611	1 393 722	35.1
31	Employment and Labour	4 016 714	1 884 617	46.9	3 995 980	99.5	3 854 842	1 816 608	47.1
32	Forestry, Fisheries and the Environment	9 538 968	4 726 339	49.5	9 468 647	99.3	8 764 338	4 414 819	50.4
33	Human Settlements	31 757 980	13 596 983	42.8	31 226 923	98.3	33 680 386	14 505 138	43.1
34	Mineral Resources and Energy	10 271 218	4 685 886	45.6	9 880 605	96.2	8 881 462	4 282 372	48.2
35	Science, Technology and Innovation	10 562 991	5 517 057	52.2	10 472 056	99.1	9 441 144	4 391 396	46.5
36	Small Business Development	2 529 308	1 451 109	57.4	2 484 827	98.2	2 419 545	1 625 968	67.2
37	Sport, Arts and Culture	6 089 287	3 054 813	50.2	6 065 375	99.6	6 105 744	2 933 367	48.0
38	Tourism	2 460 545	931 205	37.8	2 372 252	96.4	2 380 908	1 438 866	60.4
39	Trade, Industry and Competition	10 709 519	6 793 197	63.4	10 658 446	99.5	9 667 644	4 745 452	49.1
40	Transport	78 282 447	39 319 384	50.2	77 959 468	99.6	86 292 328	39 922 755	46.3
41	Water and Sanitation	21 375 916	9 788 578	45.8	21 331 596	99.8	23 849 579	11 117 593	46.6
Total	1 065 041 658	545 707 646	51.2	1 062 048 613	99.7	1 119 194 391	565 638 670	50.5	

Table 10: Expenditure outcome for 2023/24 and mid-year expenditure for 2024/25 (continued)

R thousand	2023/24					2024/25		
	Adjusted appropriation	Outcome		Adjusted appropriation	Apr 23 - Mar 24 % of adjusted appropriation	Adjusted appropriation	Actual expenditure	
		Apr 23 - Sep 23	Apr 23 - Sep 23 % of adjusted appropriation				Apr 24 - Sep 24	Apr 24 - Sep 24 % of adjusted appropriation
Plus:								
Total direct charges against the National Revenue Fund	984 780 029	488 509 913	49.6	984 870 316	100.0	1 036 721 948	510 175 421	49.2
President and deputy president salaries (The Presidency)	14 091	9 443	67.0	12 385	87.9	7 709	2 886	37.4
Members' remuneration (Parliament)	471 709	–	–	542 909	115.1	713 722	–	–
Debt-service costs (National Treasury)	356 140 933	172 545 238	48.4	356 109 897	100.0	388 854 277	190 269 795	48.9
Provincial equitable share (National Treasury)	585 085 919	297 239 928	50.8	585 085 919	100.0	600 475 640	300 237 816	50.0
General fuel levy sharing with metropolitan municipalities (National Treasury)	15 433 498	5 144 499	33.3	15 433 498	100.0	16 126 608	5 375 535	33.3
National Revenue Fund payments (National Treasury)	645 854	317 191	49.1	1 093 075	169.2	2 080 165	666 165	32.0
Auditor-General of South Africa (National Treasury)	123 052	123 052	100.0	123 052	100.0	128 578	128 578	100.0
Section 70 of the Public Finance Management Act (1999) payment: Land and Agricultural Development Bank of South Africa	502 000	502 003	100.0	499 863	99.6	–	–	–
Skills levy and sector education and training authorities (Higher Education)	22 712 959	10 947 497	48.2	22 424 463	98.7	24 493 292	11 728 301	47.9
Magistrates' salaries (Justice and Constitutional Development)	2 398 746	1 108 389	46.2	2 318 925	96.7	2 495 615	1 143 716	45.8
Judges' salaries (Office of the Chief Justice and Judicial Administration)	1 238 704	572 673	46.2	1 218 754	98.4	1 333 214	622 629	46.7
International Oil Pollution Compensation Fund (Transport)	12 564	–	–	7 576	60.3	13 128	–	–
Total	2 049 821 687	1 034 217 559	50.5	2 046 918 929	99.9	2 155 916 339	1 075 814 091	49.9
Economic classification								
Current payments								
Compensation of employees	190 795 473	96 200 098	50.4	194 812 024	102.1	205 664 631	102 065 384	49.6
Goods and services	79 678 098	36 939 720	46.4	76 704 042	96.3	84 072 102	39 013 286	46.4
Interest and rent on land	356 376 027	172 661 258	48.4	356 405 849	100.0	389 130 987	190 435 299	48.9
Total current payments	626 849 598	305 801 076	48.8	627 921 915	100.2	678 867 720	331 513 969	48.8
Transfers and subsidies								
Provinces and municipalities	867 247 234	425 425 289	49.1	864 285 107	99.7	901 285 167	434 368 722	48.2
Departmental agencies and accounts	169 967 000	100 039 000	58.9	169 248 717	99.6	171 674 325	98 810 209	57.6
Higher education institutions	49 381 244	39 028 628	79.0	49 722 078	100.7	52 303 895	38 206 853	73.0
Foreign governments and international organisations	3 288 441	695 880	21.2	2 973 473	90.4	3 155 920	692 456	21.9
Public corporations and private enterprises	42 259 020	21 464 453	50.8	42 090 989	99.6	37 762 753	19 153 517	50.7
Non-profit institutions	3 520 528	1 464 922	41.6	3 489 927	99.1	3 078 625	1 384 725	45.0
Households	267 505 758	132 516 639	49.5	266 731 475	99.7	283 364 302	142 538 274	50.3
Total transfers and subsidies	1 403 169 225	720 634 811	51.4	1 398 541 766	99.7	1 452 624 987	735 154 756	50.6
Payments for capital assets								
Buildings and other fixed structures	11 463 956	4 288 983	37.4	11 476 293	100.1	11 156 190	4 991 325	44.7
Machinery and equipment	5 083 565	1 534 250	30.2	4 841 730	95.2	4 328 286	1 906 652	44.1
Heritage assets	108 028	2 346	2.2	64 215	59.4	172 637	49 044	28.4
Specialised military assets	6 555	6 080	92.8	5 344	81.5	20 981	–	–
Biological assets	11 235	6 915	61.5	12 710	113.1	9 114	1 497	16.4
Land and subsoil assets	296 806	82 180	27.7	410 127	138.2	415 034	421 593	101.6
Software and other intangible assets	205 430	115 720	56.3	512 565	249.5	198 777	189 073	95.1
Total payments for capital assets	17 175 575	6 036 474	35.1	17 322 984	100.9	16 301 019	7 559 184	46.4
Total payments for financial assets	2 627 289	1 745 199	66.4	3 132 264	119.2	8 122 613	1 586 182	19.5
Total	2 049 821 687	1 034 217 559	50.5	2 046 918 929	99.9	2 155 916 339	1 075 814 091	49.9

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 11: Departmental receipts per vote

Vote number and title	2023/24					2024/25			
	Adjusted estimate	Outcome		Apr 23 – Mar 24	Apr 23 – Mar 24 % of adjusted estimate	Budget estimate	Adjusted estimate	Actual receipts	
		Apr 23 – Sep 23	Apr 23 – Sep 23 % of adjusted estimate					Apr 24 – Sep 24	Apr 24 – Sep 24 % of adjusted estimate
R thousand									
1 The Presidency	792	415	52.4	632	79.8	832	439	254	57.9
2 Parliament ¹	–	–	–	–	–	–	–	–	–
3 Cooperative Governance	8 062	1 771	22.0	7 441	92.3	2 855	4 191	2 929	69.9
4 Government Communication and Information System	1 797	1 120	62.3	6 541	364.0	869	19 642	11 419	58.1
5 Home Affairs	1 047 453	425 302	40.6	1 250 610	119.4	1 096 937	1 601 535	529 399	33.1
6 International Relations and Cooperation	57 720	29 887	51.8	70 509	122.2	58 417	58 417	30 270	51.8
7 National School of Government	350	210	60.0	290	82.9	332	332	146	44.0
8 National Treasury	30 826 386	8 990 999	29.2	31 721 389	102.9	14 858 474	17 322 095	10 189 392	58.8
9 Planning, Monitoring and Evaluation	2 251	1 813	80.5	3 208	142.5	902	881	229	26.0
10 Public Enterprises	246	160	65.0	940	382.1	132	231	216	93.5
11 Public Service and Administration	772	323	41.8	504	65.3	1 058	1 161	939	80.9
12 Public Service Commission	385	214	55.6	375	97.4	235	235	122	51.9
13 Public Works and Infrastructure	1 816	626	34.5	32 170	1 771.5	1 786	3 738	2 770	74.1
14 Statistics South Africa	1 153	828	71.8	1 818	157.7	1 019	1 106	583	52.7
15 Traditional Affairs	138	45	32.6	211	152.9	56	27	27	100.0
16 Basic Education	21 387	4 982	23.3	12 001	56.1	10 682	11 088	4 055	36.6
17 Higher Education	28 151	8 088	28.7	16 663	59.2	28 923	28 923	7 253	25.1
18 Health	190 090	103 270	54.3	139 213	73.2	19 022	297 036	215 506	72.6
19 Social Development	23 219	319	1.4	59 439	256.0	31 547	31 745	271	0.9
20 Women, Youth and Persons with Disabilities	394	367	93.1	454	115.2	63	281	261	92.9
21 Civilian Secretariat for the Police Service	74	10	13.5	48	64.9	72	162	135	83.3
22 Correctional Services	196 817	122 236	62.1	232 699	118.2	166 921 000	167 324	108 114	64.6
23 Defence	1 256 490	578 069	46.0	1 265 959	100.8	1 319 314	1 319 314	754 066	57.2
24 Independent Police Investigative Directorate	1 694	1 598	94.3	2 024	119.5	291	2 498	2 396	95.9
25 Justice and Constitutional Development	529 393	272 269	51.4	498 172	94.1	546 018	530 431	265 254	50.0
26 Military Veterans	1 195	1 140	95.4	3 121	261.2	592	1 915	1 915	100.0
27 Office of the Chief Justice	4 206	1 823	43.3	2 714	64.5	4 354	4 354	1 406	32.3
28 Police	607 894	378 208	62.2	750 424	123.4	526 028	588 980	422 206	71.7
29 Agriculture, Land Reform and Rural Development	356 541	180 908	50.7	355 408	99.7	394 885	419 684	235 959	56.2
30 Communications and Digital Technologies	2 456	898	36.6	16 669	678.7	2 360	2 508	1 694	67.5
31 Employment and Labour	18 720	9 903	52.9	21 708	116.0	23 746	29 676	14 287	48.1
32 Forestry, Fisheries and the Environment	87 829	35 003	39.9	70 552	80.3	137 936	34 458	23 083	67.0
33 Human Settlements	1 092	546	50.0	1 859	170.2	336	1 646	1 022	62.1
34 Mineral Resources and Energy	43 477	22 511	51.8	48 962	112.6	53 665	44 874	30 295	67.5
35 Science, Technology and Innovation	2 111	1 740	82.4	6 438	305.0	733	3 152	3 438	109.1
36 Small Business Development	116	74	63.8	2 419	2 085.3	71	330	296	89.7
37 Sport, Arts and Culture	11 059	6 636	60.0	68 368	618.2	5 544	5 637	1 010	17.9
38 Tourism	63 962	51 477	80.5	66 599	104.1	2 989	43 060	22 936	53.3
39 Trade, Industry and Competition	244 147	93 147	38.2	218 336	89.4	204 350	204 892	78 080	38.1
40 Transport	2 471	1 983	80.3	3 222	130.4	2 645	4 635 778	828 584	17.9
41 Water and Sanitation	6 697	2 276	34.0	3 852	57.5	7 264	4 733	2 171	45.9
Total departmental receipts as per Adjusted Estimates of National Expenditure	35 651 003	11 333 194	31.8	36 963 961	103.7	19 514 255	27 428 509	13 794 388	50.3
Plus: Sale of non-core assets	–	–	–	2 000 000	–	4 000 000	4 000 000	–	–
Strategic oil reserves	–	–	–	2 000 000	–	4 000 000	4 000 000	–	–
Plus: Public entities conduit ² receipts	8 030 015	1 061 618	13.2	8 000 556	99.6	2 342 193	2 320 261	1 060 744	45.7
Independent Communications Authority of South Africa	7 897 446	810 085	10.3	7 763 649	98.3	2 142 549	2 142 549	1 060 744	49.5
Competition Commission	132 569	251 533	189.7	236 907	178.7	199 644	177 712	–	–
Plus: South African Revenue Service departmental receipts collection	14 303 303	8 112 076	56.7	15 979 465	111.7	15 999 941	12 730 102	5 858 840	46.0
Total departmental and other receipts	57 984 321	20 506 888	35.4	62 943 982	108.6	41 856 389	46 478 872	20 713 972	44.6

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. These are receipts for which a department serves as a conduit to deposit funds into the National Revenue Fund. As such, for consolidation purposes, they are included as other receipts. These receipts are, however, accordingly excluded from departmental financial statements.

Table 11.1: Departmental receipts per economic classification

Economic classification	2023/24					2024/25			
	Adjusted estimate	Outcome		Apr 23 – Mar 24	Apr 23 – Mar 24 % of adjusted estimate	Budget estimate	Adjusted estimate	Actual receipts	
		Apr 23 – Sep 23	Apr 23 – Sep 23 % of adjusted estimate					Apr 24 – Sep 24	Apr 24 – Sep 24 % of adjusted estimate
R thousand									
Departmental receipts									
Tax receipts	7 700	3 368	43.7	7 845	101.9	7 800	8 000	2 723	34.0
Sales of goods and services produced by department	2 767 225	1 481 989	53.6	3 070 862	111.0	2 694 100	3 756 416	1 932 508	51.4
Sales of scrap, waste, arms and other used current goods	8 555	3 896	45.5	8 517	99.6	8 636	8 438	5 936	70.3
Transfers received	661 065	186 916	28.3	592 022	89.6	692 271	4 499 051	503 964	11.2
Fines, penalties and forfeits	405 402	224 708	55.4	376 376	92.8	365 580	312 409	188 824	60.4
Interest, dividends and rent on land	8 361 374	4 848 695	58.0	12 821 257	153.3	7 489 120	7 225 064	3 667 581	50.8
Sales of capital assets	162 760	78 270	48.1	192 334	118.2	146 093	169 033	97 992	58.0
Transactions in financial assets and liabilities	23 276 922	4 505 352	19.4	19 894 748	85.5	8 110 655	11 450 099	7 394 860	64.6
Total departmental receipts as per AENE	35 651 003	11 333 194	31.8	36 963 961	103.7	19 514 255	27 428 509	13 794 388	50.3

Information contained in each chapter

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

Adjusted budget summary

R thousand	Appropriation	Special appropriation	2024/25		Adjusted appropriation
			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 address					

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

<p>Appropriation shows the total amount voted by main economic classification for the current financial year in the Appropriation Act (2024).</p> <p>Special appropriation shows the amount for the current financial year tabled in the Special Appropriation Bill (2024). This column appears in all tables of the votes affected.</p> <p>Adjustments appropriation shows the decrease and/or increase resulting from the adjustments per classification category.</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, special appropriation and total adjustments appropriation.</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 it 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. 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 for which such payments have been budgeted. 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 in the historical information only once they are known.</p> <p>Direct charge against the National Revenue Fund is an amount spent in terms of section 213 (2)b of the Constitution, other than an appropriation legislation, and that is not budgeted for in any programme in a particular vote and is not included in any appropriation act. As such, it is shown as a separate item.</p> <p>The last three rows of the table provide accountability information: the vote’s executive authority, accounting officer and website.</p>
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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 2024/25	Achieved in the first half of 2024/25 (April to September)	Changed target for 2024/25

To improve service delivery, it is integral to manage, monitor and measure performance. The table¹ 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, 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 seven priorities targeted in government's 2019-2024 medium-term strategic framework.

Projected for 2024/25 shows what the department projected it would achieve for the current financial year, as published in the 2024 ENE.

Achieved in the first half of 2024/25 shows what the department achieved in the first half of the current financial year.

Changed target for 2024/25 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 Public Finance Management Act (1999) and sections 5 and 6 of Appropriation Act (2024), as well as changes to align the target and indicator with the department's annual performance plan.

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

¹ 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. It 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.

Adjusted estimates

Programme		2024/25							Total adjustments appropriation	Adjusted appropriation
R thousand	Appropriation	Special appropriation	Amounts announced in the budget and		Adjustments appropriation					
			Unforeseeable and unavoidable	Virements and shifts	Roll-overs	Use of funds in emergency situations	Other Adjustments ¹			
Programme name										
Sub-total										
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										

1. Other adjustments include the shifting of funds between votes, the shifting of funds within a vote following a function shift, self-financing expenditure, declared unspent funds, and significant and unforeseeable economic and financial events.

This table sets out a vote’s adjusted estimates of expenditure by the type of expenditure adjustment, vote programme, direct charges against the National Revenue Fund 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 (2024).

Special appropriation shows the amount for the current financial year tabled in the Special Appropriation Bill (2024). This column appears in all tables of the votes affected.

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

Amounts announced in the budget shows expenditure earmarked in the 2024 Budget for future allocation.

Unforeseeable and unavoidable shows expenditure that could not be anticipated or avoided at the time of the main budget.

Virements and shifts within votes:

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

Rollovers show unspent funds from the previous financial year reallocated to the current financial year to finalise activities close to completion.

Use of funds in emergency situations in terms of section 16 of the PFMA shows expenditure of an exceptional nature that is currently not provided for, and that cannot, without serious prejudice to the public interest, be postponed to a future parliamentary appropriation of funds.

Other adjustments include upward and/or downward adjustments required due to unforeseeable economic and financial events affecting the fiscal targets set in the main budget, funds shifted between votes or within a vote following a function shift, self-financing expenditure and declared unspent funds.

Total adjustments appropriation shows the sum of all expenditure adjustments by programme and economic classification. This number may be negative due to downward adjustments, 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, special appropriation and total 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 2024 Estimates of National Expenditure

This section gives explanations by programme for:

- amounts announced in the budget
- 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 approvals are footnoted in this table.

In terms of the Public Finance Management Act (1999)², National Treasury regulations² and the Appropriation Act (2024)², the following virements and shifts require approval from National Treasury:

Virements between main divisions within a vote comprise:

- using unspent funds to increase an amount appropriated for compensation of employees within the same vote
- using funds earmarked by National Treasury in an allocation letter for a specific purpose
- using funds appropriated for payments for capital assets elsewhere within the same vote
- increasing the funds appropriated for transfers and subsidies to other institutions, excluding transfers and subsidies to other levels of government for purposes of paying levies and taxes imposed by legislation
- introducing a new transfer and subsidy to another institution.

Shifts within the main division of a vote comprise:

- using funds appropriated for transfers and subsidies to other institutions for something else within the same main division
- using funds appropriated for payments for financial assets elsewhere within the same main division
- using unspent funds to increase the amount appropriated for compensation of employees within the same main division
- using funds earmarked by National Treasury in an allocation letter for a specific purpose
- using more than 8 per cent of unspent funds under a classification within a main division for another classification within the same main division
- increasing the funds appropriated for transfers and subsidies to other institutions, excluding transfers and subsidies to other levels of government for purposes of paying levies and taxes imposed by legislation
- introducing a new transfer and subsidy to another institution through funds shifted from another classification.

The following virements and shifts can be approved only by Parliament²:

- using funds (that cannot be approved by National Treasury) appropriated for items specifically and exclusively earmarked in an appropriation act
- using funds totalling more than 8 per cent of the amount appropriated in a main division for use in another main division
- using funds appropriated for transfers and subsidies to other institutions elsewhere within another main division
- using funds appropriated for payments for financial assets elsewhere within another main division.

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

- rollovers
- the use of funds in emergency situations
- other adjustments, which include upward and/or downward adjustments required that result from unforeseeable economic and financial events affecting the fiscal targets set in the main budget, funds shifted between votes or within a vote following a function shift, self-financing expenditure and declared unspent funds
- gifts, donations and sponsorships
- direct charges against the National Revenue Fund (these are not linked to a programme within a vote).

² Section 43 of the Public Finance Management Act (1999), read in conjunction with Treasury Regulation 6.3 and section 5 of the Appropriation Act (2024).

Expenditure outcome for 2023/24 and mid-year expenditure for 2024/25

Programme	2023/24					2024/25			
	Adjusted appropriation	Outcome				Adjusted appropriation/ Total (%)	Actual expenditure		
		Apr 23 - Sep 23	Apr 23 - Sep 23 % of adjusted appropriation	Apr 23 - Mar 24	Apr 23 - Mar 24 % of adjusted appropriation		Apr 24 - Sep 24	Apr 24 - Sep 24 % of adjusted appropriation	Apr 24 - Sep 24
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.

2023/24 Outcome shows the outcome for the previous financial year.

Apr 23-Sep 23 shows the expenditure outcome for the first half of the previous financial year.

Apr 23-Sep 23 % 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 23-Mar 24 shows the expenditure outcome for the previous financial year.

Apr 23-Mar 24 % 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 programme and economic classification item relative to the vote’s total adjusted budget.

2024/25 Actual expenditure shows the mid-year preliminary actual expenditure for the current financial year.

Apr 24-Sep 24 shows actual expenditure for the first half of the current financial year.

Apr 24-Sep 24 % of adjusted appropriation shows actual expenditure for the first half of the current financial year as a percentage of the adjusted appropriation for the year.

Expenditure trends

This paragraph explains whether expenditure is in line with the 2024 Budget. Mid-year preliminary actual expenditure for the current financial year is compared to mid-year expenditure for the previous financial year and explanations are given for significant changes in expenditure patterns. 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 main budget.

Where functions shifted between votes after the publication of the 2023 AENE, the information in this publication may not be strictly comparable with information published last year.

Departmental receipts

	2023/24					2024/25		
	Adjusted estimate	Outcome		Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Actual receipts	
		Apr 23 - Sep 23 % of adjusted estimate	Apr 23 - Mar 24 % of adjusted estimate				Apr 24 - Sep 24	Apr 24 - Sep 24 % of adjusted estimate
R thousand								
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.

2023/24 Adjusted estimate shows the adjusted total amount of receipts in the previous financial year’s adjustments budget.

2023/24 Outcome shows the departmental receipts outcome for the previous financial year.

Apr 23-Sep 23 shows the receipts outcome for the first half of the previous financial year.

Apr 23-Sep 23 % 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 23-Mar 24 shows the receipts outcome for the previous financial year.

Apr 23-Mar 24 % of adjusted estimate shows the receipts outcome for the previous financial year as a percentage of the adjusted estimate for that year.

2024/25 Budget estimate shows the total amount of receipts anticipated in the budget for the current financial year.

2024/25 Adjusted estimate shows the adjusted total amount of receipts anticipated in the adjustments budget for the current financial year.

2024/25 Adjusted receipts estimate/Total (%) shows the proportion of adjusted receipts 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.

2024/25 Actual receipts shows the mid-year preliminary receipts outcome for the current financial year.

Apr 24-Sep 24 shows the preliminary receipts outcome for the first half of the current financial year.

Apr 24-Sep 24 % 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

This paragraph explains whether revenue is in line with the 2024 Budget. Mid-year preliminary actual revenue for the current financial year is compared to mid-year revenue for the previous financial year and explanations are given for significant changes in revenue patterns. The preliminary revenue 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 shifted between votes after the publication of the 2023 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

		2024/25								
		Adjustments appropriation						Total adjustments appropriation	Adjusted appropriation	
R thousand	Appropriation	Special appropriation	Amounts announced in the budget	Unforeseeable and unavoidable	Virements and shifts	Roll-overs	Use of funds in emergency situations			Other Adjustments
Programme name										
Economic sphere										
Current										
Economic classification item										
Programme name										
Economic sphere										
Capital										
Economic classification item										

Summary of changes to conditional grants: Provinces

		2024/25								
		Adjustments appropriation						Total adjustments appropriation	Adjusted appropriation	
R thousand	Appropriation	Special appropriation	Amounts announced in the budget	Unforeseeable and unavoidable	Virements and shifts	Roll-overs	Use of funds in emergency situations			Other Adjustments
Programme name										
Conditional grant name										

Summary of changes to conditional grants: Local government

		2024/25								
		Adjustments appropriation					Use of funds in		Total adjustments appropriation	Adjusted appropriation
R thousand	Appropriation	Special appropriation	Amounts announced in the budget and	Unforeseeable and unavoidable	Virements and shifts	Roll-overs	emergency situations	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.

Appropriation shows the total amount voted per programme and by main economic classification for the current financial year in the Appropriation Act (2024).

Special appropriation shows the amount for the current financial year tabled in the Special Appropriation Bill (2024). This column appears in all tables of the votes affected.

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

Amounts announced in the budget shows expenditure earmarked in the 2024 Budget for future allocation.

Unforeseeable and unavoidable shows expenditure that could not be anticipated or avoided at the time of the main budget.

Virements and shifts within votes:

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

Rollovers show unspent funds from the previous financial year reallocated to the current financial year to finalise activities close to completion.

Use of funds in emergency situations in terms of section 16 of the PFMA shows expenditure of an exceptional nature that is currently not provided for, and that cannot, without serious prejudice to the public interest, be postponed to a future parliamentary appropriation of funds.

Other adjustments include upward and/or downward adjustments required due to unforeseeable economic and financial events affecting the fiscal targets set in the main budget, funds shifted between votes or within a vote following a function shift, self-financing expenditure and declared unspent funds.

Total adjustments appropriation shows the sum of all expenditure adjustments by programme and economic classification. This number may be negative due to downward adjustments, 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, special appropriation and total adjustments appropriation.

