



AENE 2017 TECHNICAL GUIDELINES

GUIDELINES FOR THE
PREPARATION OF 2017
ADJUSTED ESTIMATES
OF NATIONAL
EXPENDITURE

AUGUST 2017

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA



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1. INTRODUCTION

1.1 The aim of the Adjusted Estimates of National Expenditure (AENE) publication is to provide:

- detailed information on technical adjustments tabled in an Adjustments Appropriation Bill. An Appropriation Bill is tabled as part of the Main Budget, normally in February, and is accompanied by Estimates of National Expenditure (ENE) publications that contain detailed information on allocations. Technical adjustments to the Appropriation Act 6 of 2017 contained in an Adjustments Appropriation Bill, are provided for in Section 30 of the Public Finance Management Act 1 of 1999 (PFMA). The detailed information contained in the AENE includes revised spending projections as well as any revised performance projections emanating from technical financial amendments; and
- actual receipts, expenditure and performance achievements for the first six months of the current financial year.

The link with 2017 ENE chapters must be retained, therefore the AENE publication reports on:

- actual achievements up to the end of September 2017 for the selected performance indicators published in the 2017 ENE;
- mid-year actual receipts, together with any revisions to estimated departmental receipts for the full financial year by economic classification; and
- mid-year actual expenditure, together with any revisions to the estimated expenditure for the full financial year by programme and economic classification.

2. THE AENE PUBLICATION

2.1 Technical financial amendments to the Annual Budget

The following are technical financial amendments allowed in the AENE process:

- roll-over of funds,
- unforeseeable and unavoidable expenditure,
- virements and shifts within votes,
- declared unspent funds,
- shifts of funds between votes, including to follow a transfer of function,
- shifts within votes to follow a transfer of function,
- adjustments due to significant and unforeseeable economic and financial events,
- adjustments in terms of Section 16 of the PFMA,
- expenditure earmarked in the 2017 Budget speech for future appropriation(s),
- self-financing expenditure, and
- gifts, donations and sponsorships from the vote.

2.2 AENE chapter contents

Section 4 of these technical guidelines provide details regarding how chapters should be written. A separate template for the preparation of the AENE chapter is provided. Departments must use the formatting style as contained in the separate template in order to compile their chapters.

2.3 AENE data workbook

A data workbook is provided to departments. Further guidance on completing this workbook is included in the workbook itself and should be read before completion thereof.

2.4 Performance information

In all AENE chapters, performance indicators should be reported on against the targets reflected in the 2017 ENE. Indicators and targets can be revised **only if the**

outputs will be affected by a technical financial amendment to the budget, as detailed in paragraph 2.1 above.

3. DEADLINES

TABLE 1: CRITICAL DATES FOR THE 2017 AENE PROCESS

ITEM	DATE
Departments submit Cabinet memoranda if requesting funds due to unforeseeable and unavoidable expenditure ¹	11 August 2017
Departments submit requests for other AENE adjustments to National Treasury ²	11 August 2017
Allocation letters issued to departments (excluding allocations in respect of unforeseeable and unavoidable expenditure)	8 September 2017
Departments submit monthly expenditure reports as at 31 August 2017 (Projections are to include all of the adjustments proposed)	15 September 2017
Updated allocation letters issued to departments that requested unforeseeable and unavoidable expenditure	18 September 2017
Departmental first and final submission date for AENE chapter and data workbook, excluding the actual expenditure, receipts and performance data for the first six months of the 2017/18 financial year	20 September 2017
Departments submit actual expenditure, receipts and performance data for the first six months of the 2017/18 financial year	6 October 2017
AENE tabled in Parliament	25 October 2017

¹ Requests need to be submitted in line with the requirements stated in the Cabinet Secretariat letter entitled 'Procedure to request funding for unforeseeable and unavoidable expenditure', sent to all Administrative Secretaries of members of the Cabinet, Deputy Ministers and Directors-General, on 5 July 2017.

² Including requests for any funding shifts, expenditure which was earmarked in the 2017 Budget speech for future appropriation, self-financing expenditure; as well as declared unspent funds.

4. HOW TO WRITE THE AENE CHAPTER

Use the guidance below to complete the AENE chapter template for the vote.

Numbering style

For *Mid-year performance status; Expenditure outcome for 2016/17 and actual expenditure for 2017/18; and Departmental receipts:*

- Use a **full stop** to separate a whole number from the decimal numbers denoting the fraction.
- Provide one number after the decimal point, unless the number at the end is a zero.
- Use a space to separate thousands
- Percentages must be expressed using the above numbering style.

Example:

R75 000 (75 thousand rand) but R10.3 billion (10 billion and 250 million rand)

For *Details of adjustments to the Estimates of National Expenditure 2017:*

- Use a **full stop** to separate a whole number from the decimal numbers denoting the fraction.
- Provide three numbers after the decimal point, unless any of the numbers at the end are a zero.
- Use a space to separate thousands.

Example:

Roll-overs – R2.532 million

Programme [insert programme number]: [insert programme name]

R2.532 million has been rolled over for the finalisation of the [insert name] project

Vote [insert vote number]

[Insert department name]

Adjusted budget summary

[The following table will be created from the data workbook].

	2017/18			
R thousand	Main appropriation	Adjusted 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				

Vote purpose

[Write the vote purpose exactly as it was published in the Appropriation Act (2017).]

Changes to programme names, purposes, and objectives

Changes to programme names, purposes, and objectives are published in the AENE to maintain the link between the department's strategic plan, annual performance plan, main appropriation, and the adjusted budget.

To complete this section, follow the instructions below for **each** programme in the vote, for which there has been a change:

Programme [insert programme number]: [insert new programme name]

Changed purpose: [insert new purpose]

Changed objective/s: [insert new objectives]

[Insert explanation for changes]

Mid-year performance status

Progress on the achievement of performance targets set in the 2017 ENE must be reported for the first six months of the financial year. **Changes** to performance indicators and / or targets are **confined** to changes that may emanate from **technical financial amendments** made in terms of Section 30 of the PFMA. The technical financial amendments permissible are detailed in the section that follows. However, it is the exception that technical financial amendments lead to a change to performance indicators and / or targets.

In the table, list:

- all the performance indicators published in the 2017 ENE;
- the programme related to each indicator;
- the outcome name and number related to each indicator;
- for each indicator, the targets published in the 2017 ENE for the full financial year;
- what has been achieved in the first six months of the financial year for each indicator; and
- any changes to the original target. These changes are confined to those possibly accompanying any technical financial adjustments made in this adjustments budget, as detailed below.

[The following table will be created from the AENE data workbook].

Indicator	Programme	Outcome	Annual performance		
			Projected for 2017/18 as published in the 2017 ENE	Achieved in the first six months of 2017/18 (April to September)	Changed target for 2017/18

Below this table:

- Explain any changes to **indicators**, and how they relate to the **technical financial amendments** made in the adjustments budget.
- Explain any changes to **targets**, and how they relate to the **technical financial amendments** made in the adjustments budget.
- That is, explain the impact on performance due to:
 - the roll-over of funds,
 - unforeseeable and unavoidable expenditure,
 - virements and shifts within votes,
 - declared unspent funds,
 - funds shifted between votes, including following a function shift,
 - funds shifted within a vote following a function shift,
 - adjustments due to significant and unforeseeable economic and financial events,
 - use of funds in terms of Section 16 of the PFMA,
 - expenditure earmarked in the 2017 Budget speech for future appropriation(s),
 - self-financing expenditure, and
 - gifts, donations and sponsorships of more than R100 000 per beneficiary from the vote.
- Discuss mid-year progress towards the achievement of the department's targets, particularly where the achievement in the first six months seems to indicate that the department will overachieve its target or fail to achieve it, by year end.

Adjusted Estimates of National Expenditure 2017

The adjusted estimates of national expenditure provide for changes in the main appropriation owing to the categories of expenditure specified in Section 30(2) of the PFMA, by programme and economic classification as follows:

- **Main appropriation:** the total amount voted per programme and by economic classification for the current financial year in the Appropriation Act (2017), in terms of the main Budget process.

- **Adjustments appropriation consists of the following categories:**

- **Roll-overs:** unspent funds from the preceding financial year that may be rolled over into the current financial year, when activities planned to be completed by the end of the preceding year have not been completed but are close to completion. Treasury Regulation 6.4 restricts roll-overs as follows: compensation of employees funding may not be rolled over; a maximum of 5 per cent of a department's budget for goods and services may be rolled over; transfers and subsidies funding may not be rolled over for any purpose other than what the funds were originally allocated for; and unspent funds on payments for capital assets may only be rolled over to finalise projects or assets acquisitions already in progress.
- **Unforeseeable and unavoidable expenditure:** expenditure that could not be anticipated at the time of the main Budget. Treasury Regulation 6.6 does not specify the following as unforeseeable and unavoidable expenditure: spending that was known when the main 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. Spending made necessary by adverse weather conditions is an example of unforeseeable and unavoidable expenditure.
- **Virements and shifts within votes:**
 - **Virements:** the utilisation of unspent funds from amounts appropriated under one main division (programme) towards the defrayment of excess expenditure under another main division (programme) within the same vote. Section 43 of the PFMA and Section 5 of the Appropriation Act (2017) set the parameters within which virements may take place.
 - **Shifts:** the utilisation of unspent funds towards the defrayment of increased expenditure within a main division (programme) of a vote by shifting funds between the different segments (sub-programme and economic classification) of the main division (programme). Shifts may include the reallocation of funds incorrectly allocated in the 2017 ENE process. Section 43 of the PFMA and Section 5 of the Appropriation Act (2017) set the parameters within which shifts may take place.
 - Funds reallocated between programmes or subprogrammes or economic classification items within the 2017/18 financial year should be expressed as either a **virement** or a **shift**, and should be captured in the AENE data workbook. Explain why funds are not used / spent in a particular programme or subprogramme or economic classification item to which they were appropriated, and what these funds will be used for in the programme or subprogramme or economic classification item where they are shifted to.
 - Departments require approval before a virement or shift can take place from either their own Accounting Officer, the National Treasury, or from Parliament. The level of approval depends on the nature of the virement or shift.

The following virements or shifts require approval from National Treasury, those which:

- increase the funds appropriated for transfers and subsidies to other institutions;
- introduce a new transfer to other institutions;
- utilise 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;
- utilise funds appropriated for transfers and subsidies to specific institutions for payment to other institutions within the same programme;
- utilise funds that were earmarked by the National Treasury in the allocation letter for a specific purpose for other purposes; and
- utilise funds appropriated for payments for capital assets for the payment of current assets, other than for the compensation of employees.

The following virements can only be approved by the legislature, those which:

- utilise funds appropriated for items specifically and exclusively earmarked in an appropriation act, including the vote's compensation of employees allocation;
- utilise funds totalling more than 8 per cent of the amount appropriated for a programme. (Shifts between different segments within a programme do not affect the overall amount appropriated for a programme, only virements from a programme effectively reduce the programme budget);
- increase the funds appropriated for compensation of employees;
- utilise funds appropriated for compensation of employees, that cannot be approved by the National Treasury;
- utilise funds appropriated as transfers and subsidies, that cannot be approved by the National Treasury; and
- utilise funds appropriated for payments for capital assets, that cannot be approved by the National Treasury.

For virements requiring Parliamentary approval, National Treasury consensus must be explicitly obtained before such virements are included in the AENE data workbook and chapter. Such virement applications are tabled in the Adjustments Appropriation Bill and detailed in the AENE publication with accompanying motivations.

Compensation of employees budget limits are contained in the Appropriation Act (2017), with compensation of employees vote allocations having been specifically and exclusively appropriated. Departments need to manage their personnel establishments within these budget limits.

- **Declared unspent funds:** unspent amounts that departments explicitly indicate they will not require in the current financial year. It is imperative that Departments utilise their budgets as effectively and efficiently as possible, such that more is achieved with less funding. Departments must continually seek value-for-money. Funds no longer required as a result of this, must be declared as unspent funds. The declaration of funds released back to the fiscus assists Government in remaining within the 2017/18 financial year's expenditure ceiling, committed to in the 2017 Budget.
- **Other adjustments include:**
 - **Shifts between votes:** unspent funds can be shifted between votes, including when functions are shifted to another vote or institution in terms of legislation and/or following the reassignment of responsibility for the functions. In which case, the associated assets, including personnel, and the liabilities, also need to be shifted.
 - **Funds shifted within a vote following a function shift:** functions may also be shifted between main divisions (programmes) within a vote.
 - **Appropriation of expenditure earmarked in the main Budget speech for future allocation:** in certain instances, an amount to be allocated for a specific purpose will be announced by the Minister of Finance when the main Budget is tabled, although the details of the annual allocations are to be decided later. This is usually when plans have not been finalised in time to decide on the specific allocation amounts for the main Budget.
 - **Adjustments due to significant and unforeseeable economic and financial events:** when unforeseeable economic and financial events affect the fiscal targets set by the main Budget, adjustments may need to be made. Significantly higher inflation than anticipated in budget projections over the Medium Term Expenditure Framework period is an example of such an event.

- **Use of funds in terms of Section 16 of the PFMA:** the Minister of Finance can 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.
- **Self-financing expenditure:** spending financed from the revenue derived from a vote's specific activities. The revenue is paid into the National Revenue Fund. If self-financing expenditure is approved, these funds are allocated to the vote.
- **Gifts, donations and sponsorships:** are included in the adjustments appropriation bill if valued at more than R100 000 per beneficiary.
- **Direct charges against the National Revenue Fund:** amounts spent in terms of statutes and that are not budgeted for in any programme in a particular vote, hence these amounts are shown as separate items on specific votes. An example is expenditure on debt-service costs.
- **Total adjustments appropriation:** the sum of all expenditure adjustments by programme and by economic classification. This number may be negative. In most instances this would be because of a virement of funds out of the programme or economic classification, or due to function shifts within or across votes.
- **Adjusted appropriation:** the adjusted total amount that will be voted for the current financial year, which is the sum of the main appropriation at the time of tabling the annual budget, and the total adjustments appropriation.

[The table below will be created from the AENE data workbook].

Adjusted Estimates of National Expenditure 2017

Programme	2017/18							Adjusted appropriation
	Main appropriation	Adjustments appropriation					Total 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								

[The tables for each programme will be created from the AENE data workbook].

Programme number: Programme name

Subprogramme	2017/18							Adjusted appropriation
	Main appropriation	Adjustments appropriation					Total adjustments appropriation	
		Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
R thousand								
Subprogramme name								
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								

Details of adjustments to Estimates of National Expenditure 2017

Roll-overs – [write full amount: R00.000 million]

Programme [insert programme number]: [insert programme name]

R00.000 million has been rolled over for [explain what the funds will be used for].

Unforeseeable and unavoidable expenditure – [write full amount: R00.000 million]

Programme [insert programme number]: [insert programme name]

An additional R00.000 million has been allocated to the vote for [explain what the funds will be used for].

Virements and shifts within votes

Each virement or shift must be motivated, in both the FROM and TO columns.

- **FROM:** specify where funds have been reduced, by programme and economic classification item. Both virements to other programmes, as well as shifts within the same programme, are shown as a percentage of the programme budget.
- **TO:** specify what the funds will be used for, by programme and economic classification item. These funds which increase expenditure, offset funding reductions.
- **Motivation:** state the reasons for funding reductions, or conversely for funds being made available.
- All virements or shifts that require approval from National Treasury or the Legislature to be effected must be footnoted in this table. National Treasury approvals must be obtained prior to their inclusion in the AENE chapter.

[The table for virements and shifts will be extracted from the AENE data workbook]. Example:

Virements and shifts within votes

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		
Goods and services	Cost containment measures effected on venues and facilities	(12 656)	Machinery and equipment	Upgrading of computer equipment	4 980
			Software and other intangible assets	Computer software	7 676
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		0%			
Programme 2			Programme 2		
Machinery and equipment	Funds earmarked for the new passport system were reclassified ¹	(130 000)	Goods and services	Network infrastructure and hardware	20 000
		(130 000)	Programme 3		
			Departmental agencies and accounts	Government Printing Works for new passport system	110 000
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		0.6%			
Programme 3			Programme 2		
Software and other intangible assets	Funds earmarked for HANIS Smart ID Card were reclassified	(1 233 430)	Goods and services	Smart ID card	1 205 430
	Funds specifically and exclusively earmarked for new passport system were reclassified ²	(20 000)		New client contact centre	8 000
				New passport system	20 000
Shifts within the programme as a percentage of the programme budget		0%			
Virements to other programmes as a percentage of the programme budget ²		8.3%			
Total		(1 376 086)	1 376 086		

1. National Treasury approval has been obtained.

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

Declared unspent funds – [write full amount: R00.000 million]

Programme [insert programme number]: [insert programme name]

R00.000 million in unspent funds has been declared on [insert area of reduction] due to [insert reason].

Other adjustments – [write full amount: R00.000 million]

Funds shifted between votes

Programme [insert programme number]: [insert programme name]

R00.000 million has been transferred to the Department of [insert department name] for [explain what the funds will be used for]. **OR**

R00.000 million has been transferred from the Department of [insert department name] for [explain what the funds will be used for].

OR in the case of a transfer of a function:

Programme [insert programme number]: [insert programme name]

R00.000 million has been transferred to the Department of [insert department name] following the shift of the [insert shift name e.g. research function] for [explain what the funds will be used for]. **OR**

R00.000 million has been transferred from the Department of [insert department name] following the shift of the [insert shift name] for [explain what the funds will be used for].

Funds shifted within a vote following a function shift

Programme [insert programme number]: [insert programme name]

R00.000 million has been transferred from the [insert other programme name] programme following the shift of the [insert name of function, e.g. information technology function] to the [insert subprogramme name] subprogramme in this programme.

Appropriation of expenditure earmarked in the 2017 Budget speech for future allocation

Programme [insert programme number]: [insert programme name]

An additional R00.000 million is allocated for [explain what the funds will be used for].

Adjustments due to significant and unforeseeable economic and financial events

Programme [insert programme number]: [insert programme name]

An additional R00.000 million has been allocated to the vote to cover costs related to [insert expenditure category].

Use of funds in terms of Section 16 of the PFMA

Programme [insert programme number]: [insert programme name]

An additional R00.000 million has been allocated to the vote utilising Section 16 of the PFMA on [insert date] for [explain what the funds were used for]. A report was provided to Parliament and the Auditor-General detailing the Minister of Finance's approval, as required by the PFMA.

Self-financing expenditure

Programme [insert programme number]: [insert programme name]

Revenue of R00.000 million has been generated from [insert source of funds]. This will be returned to the vote from the National Revenue Fund and will be used by the department for [insert what funds will be used for].

Gifts, donations and sponsorships³ – [write full amount: R00.000 million]

Programme [insert programme number]: [insert programme name]

The department will make a donation of R00.000 million to [insert name of institution] for [insert what donation will be used for].

Direct charges against the National Revenue Fund – [write full amount: R00.000 million]

[Insert category of adjustment] – [write full amount: R00.000 million]

R00.000 million has been allocated to [insert name of direct charge] for [explain what the funds will be used for].

Expenditure outcome for 2016/17 and actual expenditure for 2017/18

[The following table will be created from the AENE data workbook].

Programme	2016/17 Audited outcome					2017/18 Actual expenditure			
	Adjusted appropriation	Apr 16 - Sep 16	Apr 16 - Sep 16 % of adjusted appropriation	Apr 16 - Mar 17	Apr 16 - Mar 17 % of adjusted appropriation	Adjusted appropriation	Adjusted appropriation/ Total (%)	Apr 17 - Sep 17	Apr 17 - Sep 17 % of adjusted appropriation
R thousand									
Programme name									
Programme name									
Subtotal									
Direct charge against the National Revenue Fund									
Item									
Item									
Total									
Economic classification									
Current payments									
Economic classification item									
Economic classification item									
Transfers and subsidies									
Economic classification item									
Economic classification item									
Payments for capital assets									
Economic classification item									
Economic classification item									
Payments for financial assets									
Total									

³ In terms of the Treasury Regulation 21, amounts exceeding R100 000 per beneficiary must be separately shown in appropriation legislation and voted on by Parliament.

Expenditure trends for the first six months of 2017/18

This paragraph on expenditure trends, focuses on whether expenditure is in line with the budget. Mid-year actual expenditure for the current financial year is compared to mid-year expenditure for the previous year. Explanations must be given for significant changes in expenditure compared to the previous financial year. Also report progress on the actual expenditure in the current year against budgeted full year expenditure as tabled in the main budget. This paragraph will be compiled from the information captured in the AENE data workbook.

Departmental receipts

[The following table will be created from the AENE data workbook].

R thousand	2016/17					2017/18				
	Adjusted estimate	Audited outcome				Budget estimate	Adjusted estimate	Actual receipts		
		Apr 16 - Sep 16	Apr 16 - Sep 16 % of adjusted estimate	Apr 16 - Mar 17	Apr 16 - Mar 17 % of adjusted estimate			Adjusted receipts estimate/ Total (%)	Apr 17 - Sep 17	Apr 17 - Sep 17 % of adjusted estimate
Departmental receipts										
Economic classification item										
Economic classification item										
National Revenue Fund receipts										
Economic classification item										
Economic classification item										
Total										

Revenue trends for the first six months of 2017/18

This paragraph on revenue trends, focuses on whether revenue is in line with the budget. Mid-year actual revenue for the current financial year is compared to mid-year revenue for the previous year. Explanations must be given for significant changes in revenue compared to the previous financial year. Also report progress on the actual revenue in the current year against projected full year revenue as tabled in the main budget. This paragraph will be compiled from the information captured in the AENE data workbook.

Changes to transfers and subsidies, including conditional grants

[These tables will be created from the AENE data workbook].

Summary of changes to transfers and subsidies per programme

R thousand	Programme	2017/18							Adjusted appropriation
		Main appropriation	Adjustments appropriation					Total adjustments appropriation	
			Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
Programme name									
Economic sphere									
Current									
Economic classification item									
Capital									
Economic classification item									
Programme name									
Economic sphere									
Current									
Economic classification item									
Capital									
Economic classification item									

Summary of changes to conditional grants: Provinces

Programme	2017/18							Adjusted appropriation
	Main appropriation	Adjustments appropriation					Total adjustments appropriation	
		Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
R thousand								
Programme name								
Conditional grant name								

Summary of changes to conditional grants: Local government

Programme	2017/18							Adjusted appropriation
	Main appropriation	Adjustments appropriation					Total adjustments appropriation	
		Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
R thousand								
Programme name								
Conditional grant name								



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