

# 2021 ADJUSTED ESTIMATES OF NATIONAL EXPENDITURE

## Technical Guidelines



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA



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## **1. INTRODUCTION**

**1.1** The purpose of the Adjusted Estimates of National Expenditure (AENE) technical guidelines is to set the parameters for the adjustments in line with Section 30 (2) of the Public Finance Management Act 1 of 1999 (PFMA).

**1.2 The aim of the Adjusted Estimates of National Expenditure publication is to provide:**

- detailed information on technical adjustments tabled in the Adjustments Appropriation Bill. An Appropriation Bill is tabled as part of the budget speech, and is accompanied by the Estimates of National Expenditure (ENE) publication that contain detailed information on allocations. Adjustments to the Appropriation Act, 2021, are provided for in Section 30 of the PFMA.

The link with the 2021 ENE chapters in terms of performance indicators, receipts and expenditure must be retained, therefore the 2021 AENE publication reports on:

- actual achievements up to the end of September 2021 for the selected performance indicators published in the 2021 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 AENE provides for changes in the appropriation owing to the categories of expenditure specified in Section 30(2) of the PFMA, by programme and economic classification.

Definitions:

<p><b>Appropriation:</b> The total amount voted per programme and by economic classification for the current financial year in the Appropriation Act (2021), in terms of the budget process.</p>
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**Special appropriation:** The total amount for the current financial year which is voted in a special appropriation act. The column appears in all of the tables of affected votes.

**Adjusted appropriation:** The adjusted total amount for the current financial year, which is the sum of the appropriation, any special appropriations, adjustments appropriations.

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

- **Roll-overs:** Unspent funds from the previous financial year may be rolled over into the current financial year, when activities planned to be completed by the end of the previous year have not been completed but are close to completion. Treasury Regulation 6.4 sets out parameters within which roll-overs may take place :- 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; funding for transfers and subsidies may not be rolled over for any purpose other than what the funds were originally allocated for; and unspent funds on payments for capital assets may be rolled over only to finalise projects or the acquisition of assets already in progress. These rollovers are subject to approval by the National Treasury.
- **Unforeseeable and unavoidable expenditure:** This is expenditure that could not be anticipated at the time of the budget. Treasury Regulation 6.6.1 specifies that the following may not be regarded as unforeseeable and unavoidable expenditure:- spending that was known when the budget was being finalised but could not be accommodated in the allocations at the time; spending increases due to tariff adjustments and price increases; and spending to extend existing services or create new services that are not unforeseeable and unavoidable.
- **Virements and shifts within the vote/department:**
  - **Virements:** The use of unspent funds from amounts appropriated under one main division (programme) to defray excess expenditure under another main division (programme) within the same vote/department. Section 43 of the PFMA read in conjunction with Treasury Regulation 6.3, and Section 5 of the Appropriation Act, 2021 set out the current parameters within which virements may take place. Modifications to parameters may also be tabled in an Adjustments Appropriation Bill. Section 43 of the PFMA requires that virements from a programme should not exceed 8 per cent of the **total** amount appropriated to that division in the main appropriation as well as in any other subsequent adjustments/special appropriations in that financial year. However, parliament can approve virements

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above 8 per cent.

- **Shifts:** Section 30 of the PFMA allows the shifting of funds within a vote/department. Shifts may include the reallocation of funds incorrectly allocated in the 2021 ENE process. Section 43 of the PFMA read in conjunction with Treasury Regulation 6.3, and Section 5 of the Appropriation Act, 2021 set out the current parameters within which shifts may take place. Modifications to parameters may also be tabled in an Adjustments Appropriation Bill.
- Before a virement or shift can take place, approval is required from either the Accounting Officer, the National Treasury, or from Parliament. The level of approval depends on the nature of the virement or shift. No retrospective approvals are permissible in terms of the PFMA, meaning that prior approval must be obtained before the expenditure for which funds are shifted is incurred. In the case of parliamentary approval, expenditure can only incur after the Adjustments Appropriation Act has been published in a gazette.

### 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 and subsidy to another institution;
- use funds appropriated for compensation of employees for transfers and subsidies for the payment of severance or exit packages;
- use funds appropriated for goods and services for compensation of employees within the same vote;
- use funds appropriated for transfers and subsidies to other institutions for something else within the same main division, except for compensation of employees;
- use funds that were earmarked by the National Treasury in the allocation letter for a specific purpose; and
- use funds appropriated for payments for capital assets elsewhere in any main division of the same national department except for compensation of employees.

### The following virements and shifts can only be approved by parliament, those which:

- use funds appropriated for items specifically and exclusively earmarked in an Appropriation Act, that cannot be approved by the National Treasury;

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- use funds totalling more than 8 per cent of the amount appropriated for a main division for a financial year (shifts between different segments within a programme do not affect the overall amount appropriated for a programme, only virements from a programme to another effectively reduce a programme budget);
- use funds appropriated for compensation of employees, that cannot be approved by the National Treasury;
- use funds appropriated as transfers and subsidies, that cannot be approved by the National Treasury; and
- use 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 obtained before** such virements are included in the AENE data workbook and chapter. Such virement applications will be tabled in the Adjustments Appropriation Bill and detailed in the AENE publication with accompanying motivations.

**Shifts between votes:** These refers to the use of unspent funds to defray increased expenditure in another vote. Such shifts include transfers of funds from one vote for purposes of defraying increased expenditure in another vote, as well as functions being shifted to another vote in terms of legislation and/or following the reassignment of responsibility for the functions. The associated assets, including personnel, and the liabilities also need to be shifted.

- **Declared unspent funds:** These are unspent amounts that departments explicitly indicate they will not require in the current financial year. It is imperative that Departments use their budgets as effectively and efficiently as possible, such that more is achieved with less funding. Departments must continually seek value-for-money.
- **Other adjustments include:**
  - **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 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 in the budget speech, with the details of the annual allocations to be decided later. This is usually when plans

have not been finalised in time to decide on the specific allocation amounts for the budget.

- **Adjustments due to significant and unforeseeable economic and financial events:** When unforeseeable economic and financial events affect the fiscal targets set by the budget, adjustments may need to be made. An example of such an event is inflation that is lower than anticipated in the budget estimates projected for the MTEF period.
- **Section 16 of the PFMA:** The Minister of Finance may approve the use of unappropriated funds, if it is for spending of an exceptional nature. This happens if postponing the spending to a future parliamentary appropriation would seriously prejudice the public interest. The Minister of Finance must subsequently provide a report to Parliament and to the Auditor-General.
- **Self-financing expenditure:** Spending financed from the revenue derived from a vote's/department's specific activities. This revenue is paid into the National Revenue Fund. If self-financing expenditure is approved, these funds are allocated to the vote/department.
- **Gifts, donations and sponsorships<sup>1</sup>:** Cash amounts exceeding R100 000 per beneficiary must be included in the Adjustments Appropriation Bill.
- **Direct charges against the National Revenue Fund:** An amount spent in terms of a statute and that is not budgeted for in any programme in a particular vote. These amounts are shown as separate items, such as expenditure on debt-service costs.

## **2.2 AENE chapter contents**

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 to compile their chapters.

## **2.3 AENE data workbook**

Data workbook are provided to departments by the National Treasury. Further guidance on completing this workbook .is included in the workbook itself and should be read before

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<sup>1</sup> 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.

completion

## 2.4 Performance information

In all AENE chapters, performance indicators should be reported on against the targets reflected in the 2021 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. Any change to an indicator or a target to realign with the department’s 2021/2022 annual performance plan must be effected, replacing the original indicator or target presented in the 2021 ENE.

## 3. DEADLINES

**TABLE 1: CRITICAL DATES FOR THE 2021 AENE PROCESS**

ITEM	DATE
Departments submit Cabinet memoranda if requesting additional funds due to unforeseeable and unavoidable expenditure <sup>2</sup>	11 Aug 2021
Departments submit requests for other AENE adjustments (excluding those previously submitted) to the National Treasury <sup>3</sup>	26 Aug 2021
Allocation letters issued to departments	10 Sep 2021
Departments submit monthly expenditure reports as at 31 August 2021 (Projections are to include all of the adjustments proposed)	15 Sep 2021
Departmental first and final submission date for AENE chapter and data workbook, including the actual expenditure, receipts and performance data for the first six months of the 2021/22 financial year	11 October 2021
AENE tabled in Parliament	Nov 2021

<sup>2</sup> Requests need to be submitted in line with the requirements stated in the Cabinet Secretariat letter entitled ‘Minister’s Committee on the Budget (MINCOMBUD): Deadline for submissions for requests of unforeseeable and unavoidable expenditure’, sent to all Administrative Secretaries of members of the Cabinet, Deputy Ministers and Directors-General, on 9 July 2021.

<sup>3</sup> Including requests for any funding shifts, expenditure which was earmarked in the 2021 budget speech for future appropriation, expenditure due to significant and unforeseeable economic and financial events, 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 2020/21 and actual expenditure for 2021/22; 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 2021:***

- 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].

R thousand	Appropriation	Special appropriation	2021/22 Adjustments appropriation		Adjusted appropriation
			Decrease	Increase	
<b>Amount to be appropriated</b>					
<i>of which:</i>					
Current payments					
Transfers and subsidies					
Payments for capital assets					
Payments for financial asset:					
<b>Direct charge against the National Revenue Fund</b>					
Executive authority					
Accounting officer					
Website address					

## Vote purpose

[Write the vote purpose exactly as it was published in the Appropriation Act, 2021.]

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 2021 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.

In the table, list:

- all the performance indicators published in the 2021 ENE;
- the programme related to each indicator;
- the outcome number and name related to each indicator;
- for each indicator, the targets published in the 2021 ENE for the full financial year;

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- 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	MTSF priority	Annual performance		
			Projected for 2021/22	Achieved in the first six months of 2021/22 (April to September)	Changed target for 2021/22 (If permissible)

**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/departments,
  - declared unspent funds,
  - funds shifted between votes/departments, including following a function shift,
  - funds shifted within a vote/department following a function shift,
  - expenditure earmarked in the 2021 budget speech for future allocation,
  - adjustments due to significant and unforeseeable economic and financial events,
  - use of funds in terms of Section 16 of the PFMA,
  - self-financing expenditure, and
  - gifts, donations and sponsorships of more than R100 000 per beneficiary from the vote/department.
- Discuss mid-year progress towards the achievement of the department’s targets.

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**Adjusted Estimates of National Expenditure 2021**

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

Programme		2021/22							
		Adjustments appropriation						Total	
		Special		Shifts Declared		Other		Adjusted	
		amounts announced in		between unspent		adjustments		appropriation	
R thousand	Appropriation	Special appropriation	Roll-overs	the budget	Virements and shifts	votes	funds adjustments	adjustments	Adjusted appropriation
Programme name									
<b>Sub-total</b>									
<b>Direct charge against the National Revenue Fund</b>									
Item									
<b>Total</b>									
<b>Economic classification</b>									
<b>Current payments</b>									
Economic classification item									
<b>Transfers and subsidies</b>									
Economic classification item									
<b>Payments for capital assets</b>									
Economic classification item									
<b>Payments for financial assets</b>									
<b>Total</b>									

[The tables for each programme and for direct charges against the National Revenue Fund will be created from the AENE data workbook].

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

Subprogramme		2021/22							
		Adjustments appropriation						Total	
		Special		Shifts Declared		Other		Adjusted	
		amounts announced in		between		adjustments		appropriation	
R thousand	Appropriation	Special appropriation	Roll-overs	the Budget	Virements and shifts	votes	unspent funds adjustments	adjustments	Adjusted appropriation
Subprogramme name									
<b>Total</b>									
<b>Economic classification</b>									
<b>Current payments</b>									
Economic classification item									
<b>Transfers and subsidies</b>									
Economic classification item									
<b>Payments for capital assets</b>									
Economic classification item									
<b>Payments for financial assets</b>									
<b>Total</b>									

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### Direct charges against the National Revenue Fund

		2021/22								
		Adjustments appropriation				Shifts Declared		Total		
		Special	Amounts		between		adjustments		Adjusted	
R thousand	Appropriation	appropriation	Roll-overs	announced in the Budget	Virements and shifts	votes	unspent funds	Other adjustments	appropriation	appropriation
	Direct charge item									
	<b>Total</b>									
	<b>Economic classification</b>									
	<b>Current payments</b>									
	Economic classification item									
	<b>Transfers and subsidies</b>									
	Economic classification item									
	<b>Payments for financial assets</b>									
	<b>Total</b>									

### Details of adjustments to Estimates of National Expenditure 2021

#### 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].

#### Appropriation of expenditure earmarked in the 2021 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].

#### Virements and shifts within the vote/department

Funds reallocated between programmes or subprogrammes or economic classification items within the 2021/22 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 the particular programme

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. 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. Virements to other programmes and 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 parliament to be effected must be footnoted in this table. National Treasury approvals must be obtained prior to their inclusion in the AENE chapter.

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

### Virements and shifts within the vote/department

Programmes					
1. Programme name					
2. Programme name					
FROM:			TO:		
Programme by economic classification	Motivation	R thousand	Programme by economic classification	Motivation	R thousand
<b>Programme 1</b>			<b>Programme 1</b>		
Goods and services	Advertising and travel and subsistence	(4 699)	Households	Leave gratuities	4 699
Shifts within the programme as a percentage of the programme budget		0.1%			
<b>Virements to other programmes as a percentage of the programme budget</b>		<b>0.0%</b>			
<b>Programme 2</b>			<b>Programme 2</b>		
Machinery and equipment	Office furniture <sup>1</sup>	(1 300)	Goods and services	Network infrastructure and hardware	1 300
Shifts within the programme as a percentage of the programme budget		0.1%			
<b>Virements to other programmes as a percentage of the programme budget</b>		<b>0.6%</b>			
<b>Programme 3</b>			<b>Programme 2</b>		
Departmental agencies and accounts	Transfer to the Railway Safety Regulator <sup>2</sup>	(10 000)	Goods and services	Oil pollution prevention	10 500
Public corporations and private enterprises	Capital transfer to Passenger Rail Agency <sup>1</sup>	(500)			
Shifts within the programme as a percentage of the programme budget		0%			
<b>Virements to other programmes as a percentage of the programme budget</b>		<b>8.3%<sup>2</sup></b>			
<b>Total</b>		<b>(16 499)</b>	<b>16 499</b>		

1. National Treasury approval has been obtained.

2. Only the parliament may approve this virement.

### Funds shifted within a vote/department 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 function, e.g. information technology function] to the [insert subprogramme name] subprogramme in this programme.

### Funds shifted between votes/departments

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].

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### **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].

### **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]**

#### ***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].

#### ***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 cover costs related to [explain what the funds will be used for].

#### ***Self-financing expenditure***

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

Revenue of R00.000 million has been generated from [insert source of funds].

### **Gifts, donations and sponsorships – [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].

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### Expenditure outcome for 2020/21 and actual expenditure for 2021/22

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

Programme	2020/21					2021/22			
	Audited outcome					Actual expenditure			
		Apr 20 - Sep 20 % of		Apr 20 - Mar 21 % of			Adjusted		Apr 21 - Sep 22 % of
R thousand	Adjusted appropriation	Apr 20 - Sep 20	adjusted appropriation	Apr 20 - Mar 21	adjusted appropriation	Adjusted appropriation/ appropriation	Total (%)	Apr 21 - Sep 22	adjusted appropriation
Programme name									
<b>Sub-total</b>									
<b>Direct charge against the National Revenue Fund</b>									
Item									
<b>Total</b>									
<b>Economic classification</b>									
<b>Current payments</b>									
Economic classification item									
<b>Transfers and subsidies</b>									
Economic classification item									
<b>Payments for capital assets</b>									
Economic classification item									
<b>Payments for financial assets</b>									
<b>Total</b>									

### Expenditure trends for the first half of 2021/22

This paragraph on expenditure trends focuses on whether expenditure is in line with the 2021 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 budget speech. 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].

	2020/21					2021/22				
	Audited outcome					Actual receipts				
		Apr 20 - Sep 20 % of		Apr 20 - Mar 21 % of				Adjusted		Apr 21 - Sep 21 % of
R thousand	Adjusted estimate	Apr 20 - Sep 20	adjusted estimate	Apr 20 - Mar 21	adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts/ Total (%)	Apr 21 - Sep 21	adjusted estimate
<b>Departmental receipts</b>										
Economic classification item										
Economic classification item										
<b>National Revenue Fund receipts</b>										
Economic classification item										
Economic classification item										
<b>Total</b>										



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### Revenue trends for the first half of 2021/22

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 budget speech. 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

		2021/22								
		Special appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation	
R thousand	Appropriation		Roll-overs	Amounts announced in the Budget	Virements and shifts	Shifts between votes	Declared unspent funds			Other adjustments
<b>Programme name</b>										
<b>Economic sphere</b>										
<b>Current</b>										
Economic classification item										
<b>Programme name</b>										
<b>Economic sphere</b>										
<b>Capital</b>										
Economic classification item										

#### Summary of changes to conditional grants: Provinces

		2021/22								
		Special appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation	
R thousand	Appropriation		Roll-overs	Amounts announced in the Budget	Virements and shifts	Shifts between votes	Declared unspent funds			Other adjustments
<b>Programme name</b>										
Conditional grant name										

#### Summary of changes to conditional grants: Local government

		2021/22								
		Special appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation	
R thousand	Appropriation		Roll-overs	Amounts announced in the Budget	Virements and shifts	Shifts between votes	Declared unspent funds			Other adjustments
<b>Programme name</b>										
Conditional grant name										

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EXPENDITURE**

**Technical Guidelines**

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