

(Template to be used when completing the Adjusted Estimates 2011)

Vote #**Department of [Insert department name]****Adjusted budget summary**

R thousand	2011/12			
	Main Appropriation	Adjusted appropriation	Decrease	Increase
Amount to be appropriated	-	-	-	-
of which:				
Current payments				-
Transfers and subsidies				-
Payments for capital assets				-
Payments for financial assets				-
Revenue Fund	-	-	-	-
Executive Authority	MEC for			
Accounting Officer	Director General :			
Website address	www.			

Aim

[Insert aim of the department] [As stated in the Estimate of Provincial Revenue & Expenditure]

Changes to programme purposes, objectives and measures

Changes to programme purposes, objectives and measures are published in the Adjustment Estimates of Provincial Revenue & Expenditure (AEPRE) to maintain the link between the departments' Strategic and Annual Performance Plan, the voted budget and the adjusted budget.

The following are changes allowed in the AEPRE process: roll-over of funds, virements, unforeseeable and unavoidable expenditure, use of funds emergency situations in terms of section 16 of the PFMA, funds shifted within votes to follow a transfer of function and money already announced by the MEC of Finance in the main Budget.

To complete this section, follow the instruction below for **each** programme on the vote:

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

Changed purpose: [insert new purpose]

Changed objectives and measures: [insert new objectives and measures]

[Insert explanation for changes]

Mid-year performance status

To link back to the voted budget and the 2011 Estimates of Provincial Revenue Expenditure (EPRE), performance information is also to be found in the EPRE. This should include only changes in the tabled APP:

- recording and explaining any changes to performance indicators and estimates as published in the 2011 EPRE;
- the link between performance indicators and the 12 outcomes that comprise government's strategic agenda as well as other outcomes that comprise government's purpose for on-going programmes; and
- reporting on the progress in the first six months of the financial year.

In the table, list:

- all the performance indicators published in the 2011 EPRE;
- the targets projected for the whole year for each indicator, as published in the 2011 EPRE;
- indicators that were not published in the 2011 EPRE but are now recognised as important;
- the outcomes to which performance indicators relate where relevant;
- what has been achieved in the first six months of the financial year for each indicator; and
- any changes in original estimates of performance.

Indicator	Programme	Outcome	Annual performance			
			As published in the 2010 EPE	Programme linked to the indicator	Outcome the indicator is linked to (if relevant)	Projected for 2010/11 as published in the 2010 EPE
Number of learners benefited from school nutrition	Public Ordinary School	Outcome		469 517		
Indicator	Programme	Outcome				

Below this table:

- Explain any changes to indicators;
- Explain any changes to performance estimates;
- Discuss mid-year progress, relating this to outcomes where relevant;
- Explain how roll-over of funds, virements, unforeseeable and unavoidable expenditure, use of funds in emergency situations in terms of Section 16 of the PFMA, funds shifted within votes or between votes to follow a transfer of function and money already announced by the MEC for Finance in the main Budget, impact on performance.

The main appropriation shows the total amount appropriated per programme in the Appropriation Act (2011)

The additional appropriation consists of the following variety of categories:

- **Roll-overs** are funds appropriated in 2010/11 but not spent and re-appropriated in 2011/12;

- **Unforeseeable and unavoidable expenditure** is expenditure that could not be anticipated at the time of finalising the inputs for the 2011 Estimate of Provincial Revenue & Expenditure for the main budget;
- **Virements and Shifts**
- **Virements** is the concept of utilising savings or underspending from amounts appropriated under one main division towards the defrayment of excess expenditure under another main division within the same vote; and
- **Shifts** is the concept of utilising savings or underspending towards the defrayment of excess expenditure within a main division between different segments (subprogramme and economic classification) of the main division. Shifts include the reallocation of funds incorrectly allocated during the 2011 Estimate of Provincial Revenue & Expenditure process.
- **Function shifts** is funds shifted between or within votes to follow the transfer of functions.
- **Other adjustments** include: expenditure already announced in the budget speech of the Minister of Finance but not allocated at that stage; adjustments due to significant and unforeseeable economic and financial events; use of funds in emergency situations; declared savings and; self-financing expenditure, which refers to expenditure financed from unforeseen revenue paid into the Provincial Revenue Fund.
- **The total additional appropriation** is the sum of all the additional funds to be appropriated.
- **The adjusted appropriation** is the total adjusted funds to be appropriated

Adjusted Estimates of Provincial Revenue & Expenditure 2011

Table x1: Adjusted Estimates

Programme	2011/12						
	Main appropriation	Adjustments				Appropriation	
R'thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments	Total adjustment appropriation	Adjusted appropriation
1.Programme name							
2.Programme name							
3.Programme name							
Subtotal
Direct charge against the Provincial Revenue Fund							
Item							
Total

Economic classification

Programme	2011/12						
	Main appropriation	Adjustments			Appropriation		Adjusted appropriation
R'thousand		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments	Total adjustment appropriation	
Economic classification							
Current payments	-	-	-	-	-	-	-
Compensation of employees							
Goods and Services							
Interest and rent on land							
Transfers and subsidies to;	-	-	-	-	-	-	-
Provinces and municipalities							
Departmental agencies and account							
Universities and technikons							
Public corporations and private enterprises							
Foreign governments and international organisations							
Non-profit institutions							
Households							
Payments for capital assets	-	-	-	-	-	-	-
Buildings and other fixed structures							
Machinery and equipment							
Cultivated assets							
Software and other intangible assets							
Land and subsoil assets							
Heritage assets							
Specialised military assets							
Payments for financial assets							
Total	-	-	-	-	-	-	-

Programme 1: Administration

Subprogramme	2011/12							
	Main appropriation	Adjustments					Total adjustment appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments			
R'thousand								
1.Office of the MEC								
2.Corporate Services								
3.Subprogramme name								
Subtotal	-	-	-	-	-	-	-	
Direct charge against the Provincial Revenue Fund								
Item								
Total	-	-	-	-	-	-	-	
Economic classification								
Current payments	-	-	-	-	-	-	-	
Compensation of employees								
Goods and Services								
Interest and rent on land								
Transfers and subsidies to;	-	-	-	-	-	-	-	
Provinces and municipalities								
Departmental agencies and account								
Universities and technikons								
Public corporations and private enterprises								
Foreign governments and international organisations								
Non-profit institutions								
Households								
Payments for capital assets	-	-	-	-	-	-	-	
Buildings and other fixed structures								
Machinery and equipment								
Cultivated assets								
Software and other intangible assets								
Land and subsoil assets								
Heritage assets								
Specialised military assets								
Payments for financial assets								
Total	-	-	-	-	-	-	-	

Details of adjustments to Estimates of Provincial Revenue & Expenditure 2011

Explanations are provided of the amounts reflected as adjusted appropriations.

Roll-overs – R00. 000 million

- For each programme, explain what the roll-over of funds will be used for.
- There is no need to explain why the roll-over of funds where approved.

Programme 1: Administration

.....

Programme 2:
.....

Unforeseeable and unavoidable expenditure – R00.000 million

- For each programme, explain what the unforeseeable and unavoidable expenditure will be used for.

Programme 1: Administration
.....

Programme 2:
.....

Programme 3:
.....

Virements and shifts

{Consists of savings generated under one main division/ subdivision /economic classification of a vote being used to defray excess expenditure under another main division /subdivision /economic classification of the same vote}

In this table adjusted expenditure is set out in accordance with the categories of expenditure specified in section 30(2) of the PFMA by programme and economic classification.

Table X2: Details on virements and shifts within a department

Programmes Summary					
1.Administration					
2.Programme name					
3.Programme name					
FROM:			TO:		
Programme by Economic classification	Motivation	R' thousand	Programme by Economic classification	Motivation	R' thousand
Programme 1		(2 000)	Programme 1		500
Compensation of employees	Non-critical posts at head office were not filled	(2 000)	Goods and services Machinery and equipment	For shortfall, For office equipment such as photocopiers	500
Percentage of programme budget		1%			
Programme 2			Programme 2		1 500
Machinery and equipment	Funds earmarked for new passport system were reclassified		Goods and services	For shortfall	1 500
			Programme 3		-
			Departmental agencies and accounts	Government printing works for new passport system	
Percentage of programme budget		%			
Programme 3			Programme 2		-
software and other intangible assets	Earmarked for HANIS smart ID card was reclassified		Good and services	HANIS Smart ID card	
Percentage of programme budget		%			
Total		(2 000)			2 000

Other adjustments – R00.000 million

Expenditure already announced in the budget speech of the MEC for Finance but not allocated at that stage

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

Additional funding of R00.000 million has been allocated to cover costs related to [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]

Additional funding of R00.000 million has been allocated to cover costs related to [insert expenditure category], R00.000 million for [insert expenditure category], etc.

Function shifts

Funds shifted between votes or to follow the transfer of functions in terms of section 42 of the PFMA and Treasury Regulation 6.5

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

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

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

Funds shifted within a vote to follow a functions shift within the same vote

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

R00.000 million will be shifted to programme [insert programme number] following the shift of the [insert name of function, e.g. monitoring, research, IT, etc.] function. Or R00.000 million will be received from programme [insert other programme number] following the shift of the [insert name of function, e.g. monitoring, research, IT, etc.] function.

Use of funds in emergency situations in terms of section 16 of the PFMA

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

R00.000 million will be used for [insert what the funds will be used for].

Self-financing expenditure

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

R00.000 million has been realised from [insert source of funds] and will be used for [insert what funds will be used for]. The funds have been surrendered into the Provincial Revenue Fund.

Declared savings

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

Savings of R00.000 million due to [insert reason for saving] have been declared.

Gifts, donations and sponsorships – R00.000 million

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

Amounts forming a direct charge against the Provincial Revenue Fund – (R00.000 million)

Roll-over of funds

R00.000 million has been rolled over for [insert what the roll-over will be used for].

Unforeseen/unavoidable expenditure

R00.000 million has been allocated to [insert what the funds have been allocated to]. [Insert a sentence on how the expenditure links to policy and performance].

Virements

A saving of R00.000 million has been used to cover expenditure on [insert what the expenditure was on] because [insert why budgeted funds were insufficient].

Other adjustments

Expenditure already announced in the budget speech of the MEC for Finance but not allocated at that stage

Additional funding of R00.000 million has been allocated to cover costs related to [explain what the funds will be used for].

Adjustments due to significant and unforeseeable economic and financial events

Additional funding of R00.000 million has been allocated to cover costs related to [insert expenditure category], R00.000 million for [insert expenditure category], etc.

Funds shifted within a vote

R00.000 million will be shifted from programme [insert programme number] following the shift of the [insert name of function, e.g. monitoring, research, IT, etc.] function.

Use of funds in emergency situations in terms of section 16 of the PFMA

R00.000 million will be used for [insert what the funds will be used for]. [Insert a sentence on how the expenditure links to policy and performance]

Declared savings

Savings of R00.000 million due to [insert reason for saving] have been declared.

Expenditure 2010/11 and preliminary expenditure 2011/12

Table X.3 Expenditure trends

R thousand	2010/11 Expenditure outcome					2011/12 Preliminary expenditure		
	Adjusted appropriation	Apr 2010 - Sep 2010 %		Apr 2010 - Mar 2011 %		Adjusted appropriation	Apr 10 - Sep 10 % of adjusted	
		Apr 2010 - Sep 2010	adjusted appropriation	Apr 2010 - Mar 2011	adjusted appropriation		Apr 2011 - Sep 2011	appropriation
1. Programme								
2. Programme name								
3. Programme name								
4. Programme name								
Subtotal	-	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!
Direct charge against the Provincial Revenue Fund	-	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!
Total	-	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!
Current payments	-	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!
Compensation of employees								
Goods and services								
Interest and rent on land								
Transfers and subsidies	-	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!
Provinces and municipalities								
Departmental agencies and accounts								
Universities and technikons								
Public corporations & private enterprises								
Non-profit institutions								
Households								
Payments for capital assets	-	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!
Buildings and other fixed structures								
Machinery and equipment								
Specialised military assets								
Cultivated assets								
Software and other intangible assets								
Land and subsoil assets	-	-		-				
Payments for financial assets								
Total	-	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!

Main expenditure trends for the first half of the 2011/12 financial year

(An explanation is given for significant changes in expenditure compared to the 2010/11 financial year.

Utilising the information in the above table, departments needs to compose a paragraph on the expenditure trend, explaining significant increases or decreases in expenditure for April – September in terms of programmes and economic classification)

Example: Expenditure in the first six months of 2010/11 amounted to R.....or per cent of the adjusted appropriation of.....million for

The main decreases/increases related to.....

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

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

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

An analysis must also be made in terms of economic classification. i.e.

- **Current Payments**
- **Transfers and subsidies**
- **Payments for capital assets**

Departmental receipts

Table X.4 Expenditure trends

R thousand	2010/11					2011/12			
	Audited outcome					Actual receipts			
	Adjusted estimate	Apr 2010 - Sep 2010	Apr 2010 - Sep 2010 % adjusted appropriation	Apr 2010 - Mar 2011	Apr 2010 - Mar 2011 % adjusted estimate	Budget estimate	Adjusted estimate	Apr 2011 - Sep 2011	Apr 2011 - Sep 2011 % of adjusted estimate
Departmental receipts	-	.	#DIV/0!	.	#DIV/0!	.	.	.	#DIV/0!
Tax receipts									
Sales of goods and services other than									
Transfers received									
Fines, penalties and forfeits									
Interest, dividends and rent on land									
Sales of capital assets									
Financial transactions in assets and liabilities									
Provincial Revenue Fund receipts (non-departmental receipts)	-	.	#DIV/0!	.	#DIV/0!	.	.	.	#DIV/0!
Restructuring proceeds from SASRIA									
Structured levy account from SARB									
Total	-	.	#DIV/0!	.	#DIV/0!	.	.	.	#DIV/0!

Main departmental revenue trends for the first half of 2011/12

A paragraph on deviations from the information published in the 2011 EPRE will be compiled from the information captured in the receipts database.

Changes to transfers and subsidies, including conditional grants

Table X.5: Summary of changes to transfers and subsidies per programme

2011/12							
R thousand	Main appropriation	Adjustment appropriation				Total adjustments appropriatio	Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virement and shifts	Other adjustments		
1. Programme number. name	-						-
Item name							-
Item name							-
Item name							-
Item name							-
2. Programme number. name	-						-
Item name							-
Item name							-
Item name							-
Item name							-
Item name							-
Total transfers and subsidies	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

Table X.6: Summary of changes to conditioal grants :Provinces

2011/12							
R thousand	Main appropriation	Adjustment appropriation				Total adjustment appropriatio	Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments		
1. Programme name	-						-
Name of conditional grant							-
Name of conditional grant							-
Name of conditional grant							-
Name of conditional grant							-
2. Programme name	-						-
Name of conditional grant							-
Name of conditional grant							-
Name of conditional grant							-
Name of conditional grant							-
Total conditional grant: Province	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

2011 Adjusted Estimates of Provincial Revenue & Expenditure

Table X.7: Summary of changes to conditional grants :Local government

2011/12							
R thousand	Main appropriation	Adjustment appropriation				Total adjustment appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Other adjustments		
1. Programme name	-						-
Name of conditional grant							-
Name of conditional grant							-
Name of conditional grant							-
2. Programme name	-						-
Name of conditional grant							-
Name of conditional grant							-
Name of conditional grant							-
Name of conditional grant							-
Total conditional grant: Local Government	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

Revised Infrastructure project list

The table below should cater for amendments on infrastructure projects (including those on retention) for the current financial year as well as projects which were not included/ were omitted in the Estimate of Provincial Revenue and Expenditure for 2011/12.

Table x.8 Revised infrastructure project list

No.	Project name	Municipality	Region/district	Source of funding	Project description	Project duration		Programme	Date Captured on IRM	Total project cost	Expenditure to date from previous years	Professional fees budget	Const/maint budget	Total budget 2011/12 (TO)	Total budget 2011/12 (FROM)	Captured on EPR&E Yes/ No	EPWP Yes/No
						Date: Start	Date: Finish										
1. New and replacement assets (R thousand)																	
1	Qwaqwa project	Maluti a Phofung	Thabo Mofutsanyana	Equitable share	Library	2010/04	2012/07	3	2010/04	4000	1000	200	800	2000		No	Yes
2																	
3																	
Total New replacement assets																	
2. Maintenance and repairs (R thousand)																	
1																	
2																	
3																	
Total Maintenance and repairs																	
3. Upgrades and additions (R thousand)																	
1	Botshabelo project	Mangaung	Motheo	Equitable share	Library	2008/04	2010/06	3	2008/04	5 000	3 000		1 000	3 000	-2 000	Yes	Yes
2																	
3																	
Total Upgrades and additions																	
4. Rehabilitation, renovations and refurbishments (R thousand)																	
1																	
2																	
3																	
4																	
5																	
Total rehabilitation, renovations and refurbishments																	

Note 1: if you took money from the current project to the new one – indicate money from with minus (-) and money to with plus (+) i.e. {shifting between projects}

Note 2: If funds are being reprioritised from voted funds towards infrastructure, that must be indicated and the total funding should be specified as a note below the table. i.e.{Narration must be provided}.

Infrastructure Adjusted Appropriation

	Main Appropriation '2011/12	Increase/ Decrease	Adjusted Appropriation
Infrastructure			
New infrastructure assets			
Existing infrastructure assets	-	-	-
Upgrading and additions			
Rehabilitation, renovations and refurbishment			
Maintenance and repair			
Infrastructure transfers	-	-	-
Current			
Capital			
<i>Capital infrastructure</i>	-	-	-
<i>Current infrastructure</i>	-	-	-
Total Infrastructure	-	-	-