



treasury

Department of
Treasury
FREE STATE PROVINCE

Treasury Guidelines

Preparation of Adjusted Estimates of Provincial Revenue and Expenditure 2012

The document is available on the internet at: www.treasury.gov.za/publications/guidelines

1. INTRODUCTION

The aim of the Adjusted Estimates Provincial Revenue & Expenditure (AEPRE) is:

- ✓ To provide detailed information on revised spending projections and revised performance projections for the current financial year, as provided for in section 30 of the Public Finance Management Act 1 of 1999 (PFMA);
- ✓ To provide mid-year actual expenditure and performance achievements; and
- ✓ To relate this information to the information published in the 2012 Estimates of Provincial Revenue and Expenditure (EPRE).

The format for the 2012 AEPRE publication is similar to previous years and the link with the 2012 EPRE chapters will continue to be maintained in:

- ✓ Selected performance indicators as published in the 2012 EPRE with actual achievements up to September 2012; and
- ✓ Changes in estimated departmental receipts and actual mid-year departmental receipts.

2. IMPORTANT TO NOTE FOR THE 2012 AEPR&E

2.1 EPRE database

The database will be provided to departments.

2.2 AEPRE chapters' contents

2.2.1 General

Section 4 of this guideline provides details of how chapters should be written. A separate template for compiling the AEPR&E chapter is provided. Departments should use the formatting style contained in the separate template in order to compile their chapters.

2.2.2 Performance information

Performance indicators should be reported on against the targets reflected in the 2012 EPRE. Indicators and targets should be revised only if the outputs will be affected by an adjustment to the budget or a change in the budget programme structure.

2.2.3 Technical assistance

For department specific queries, contact Budget Analyst responsible for your department.

3. HOW TO WRITE THE AEPRE CHAPTER

Use the instructions below to compile the department's AEPRE

Numbers style

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

Example: R75 000 (75 thousand rand) but R10.2 billion (10 billion and 200 million rand)

¹ In accordance with Treasury Regulation 6.6.1, the following will not be considered for approval as unforeseeable and unavoidable expenditure – (a) expenditure that, although known when finalizing the estimates of expenditure, could not be accommodated within allocations; (b) expenditure due to unforeseeable and unavoidable tariff adjustments and price increases; and (c) expenditure due to extension of existing services and the creation of new services that are not truly unforeseeable and unavoidable.

The AEPRE format is attached as **Annexure A**