

PROVINCIAL SUMMARY

INTRODUCTION

The 2016/17 Adjustment Budget for the Free State Province is tabled before the Provincial Legislature in terms of section 31(2) of the Public Finance Management Act of 1999, to provide for the following:

- The rollover of unspent funds from the preceding financial year;
- The appropriation of funds that have become available to the province;
- Unforeseeable and unavoidable expenditure;
- Expenditure used in emergency situations;
- The shifting of funds between and within votes or to follow the transfer of functions;
- The utilization of savings under a main division within a vote for the defrayment of excess expenditure under another main division within the same vote; and
- Money to be appropriated for expenditure already announced by the MEC for Finance during the tabling of the annual budget.

The **main appropriation**: the total amount appropriated per programme in the Appropriation Act (2016).

Special appropriation: the total amount voted per programme and by economic classification in a special appropriation act.

The adjustments appropriation consists of a variety of categories:

Roll-overs are unspent funds from the preceding financial year that may be rolled over to complete projects started in the previous financial year. However, Treasury Regulations places restrictions on the following:

- Unspent funds for compensation of employees may not be rolled-over;
- Only a maximum of 5 percent of a department's budget for goods and services may be rolled-over;
- Unspent funds 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 only be rolled-over to finalize projects or assets acquisitions already in progress.

The appropriation of funds that have become available to the Province:

During the tabling of the Adjusted Estimates of National Revenue and Expenditure (AENRE) additional funds are allocated to provinces via the Provincial Equitable Share. Secondly, national departments may allocate additional funds to the Provinces as Conditional Grants to specifically cater for national priorities. Added to the above will be the revisions in provincial own revenue for the 2016/17 financial year. All of these aspects will be reflected in the Adjusted Estimates of Provincial Revenue and Expenditure (AEPRE).

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Unforeseeable and unavoidable expenditure are expenses that could not be anticipated at the time of the tabling of the main budget. Furthermore, according to Treasury Regulations the following cannot be regarded as unforeseeable and unavoidable expenditure:

- Spending that was known when finalizing the Estimates of Provincial Revenue and Expenditure, but could not be accommodated within allocations then;
- 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. An example of unforeseen and unavoidable spending is spending necessitated by adverse weather conditions.

Virements refer to defrayments of excess expenditure under another a main division (programme) utilizing savings or unspent funds from other main division (programme) within the same vote.

Funds reallocated between programmes or subprogrammes or economic classification items within the **2016/17 financial year** should be expressed as either a **virement** or a **shift**, and should be captured as such in the database. In addition to the above, departments must explain why funds are not used / spent in a particular programme or subprogramme or economic classification and what these funds will be used for in the programme or subprogramme or economic classification where they are shifted to.

Departments require approval before a virement can take place from either its own Accounting Officer, the Provincial Treasury or from the Provincial Legislature. The level of approval depends on the nature of the virement. All virements that require approval from relevant Treasury include those that will:

- Increase the funds appropriated for compensation of employees;
- Increase the funds appropriated for transfers and subsidies to other institutions;
- Introduce a new transfer to other institutions;
- Result in utilising funds that were appropriated for transfers and subsidies to other institutions provided the expenditure will be utilised for the same purpose as that of the main division within the vote in which it was originally appropriated;
- Result in utilising funds that were earmarked by National Treasury in the allocation letter to an institution; and
- Result in utilising funds that were appropriated for payments for capital assets for other categories of expenditure other than for the compensation of employees.

Virements that will require approval from the Legislature include those that will:

- Result in utilising funds appropriated for items specifically and exclusively earmarked in an Appropriation Act;
- Result in utilising funds that amount to more than 8 percent 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);

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- Result in utilising funds appropriated as transfers and subsidies that could not be approved by the Provincial Treasury; and
- Result in utilising funds appropriated for payments for capital assets for the payment of current assets that could not be approved by the Provincial Treasury.

Virement applications that require the approval of the Provincial Legislature are tabled in the Adjustments Appropriation Bill and detailed in the Adjusted Estimates of Provincial Revenue and Expenditure publication with motivations provided.

Shifts are utilisation of savings or under spending towards the defrayment of increased expenditure within a main division (programme) of a vote between the different segments (sub-programme and economic classification) of the main division (programme). Shifts include the reallocation of funds incorrectly allocated during the 2016/17 EPRE process.

Declared unspent funds are amounts not spent that departments explicitly indicate they will not require in the current financial year. Any imposed expenditure reductions should be included here.

Other adjustments include:

- **Function shifts:** When functions are shifted to another vote or institution in terms of legislation and/or following the reassignment of responsibility for the functions, the associated assets and liabilities also need to be shifted. Such shifts can also happen between main divisions (programmes) within a vote.
- **Unallocated amounts announced in the main budget:** In certain instances, an amount to be allocated for the three years of the MTEF period for a specific purpose will be announced by the MEC for Finance when the main budget is tabled, but the details of the annual allocations are decided later. This is usually when plans have not been finalized in time to decide on the specific allocations 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. Significant higher than anticipated inflation in budget projections over the MTEF period is an example of such an event.
- **Use of funds in emergency situation:** The MEC for Finance can approve the use of unappropriated funds for spending in an exceptional nature. This happens if postponing the spending to a future parliamentary appropriation (sitting) would seriously prejudice the public interest. The MEC for Finance must subsequently provide a report to Legislature/Parliament.
- **Self-financing expenditure** is spending financed from revenue derived from a vote's specific activities. The revenue is paid into the Provincial Revenue Fund. If self-financing expenditure is approved, these funds are allocated to the vote.

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Direct charges against the Provincial Revenue Fund are amounts spent in terms of statutes and do not require parliamentary approval, such as expenditure on state debt costs.

The total adjustments appropriation is the sum of all expenditure adjustments by programme and by economic classification. This number may be negative. In most cases this would be because of a virement of funds out of the programme or economic classification, or due to function shifts.

The adjusted appropriation is the total funds available to departments after the adjustments have been appropriated, that is the sum of the main appropriation plus any adjustments.

SUMMARY OF THE 2016/17 ADJUSTMENTS

The total amount of **R257.825 million** has been made available for the purposes of the 2016/17 adjustment budget. Included in the 2016/17 adjustment budget are the nationally approved rollovers of **R165.070 million** in relation to conditional grants, additional allocation to the National School Nutrition Programme Grant amounting to **R6.529 million** and an additional amount of **R23.442 million** to the Mass Participation and Sport Development Grant. Furthermore, the total amount of **R8.968 million** has been approved as provincial rollover as well as reallocation of unallocated equitable share to the tune of **R11.331 million** and upward adjustment of **R42.485 million** to Provincial Own Revenue.

Summary of adjustments for 2016/17

Available funding for the 2016/17 adjustment budget	Amount R'000
Conditional grants	195 041
Approved rollovers by National Government	165 070
National School Nutrition Programme - Education (additional funding)	6 529
Mass Sport Participation Grant - Sport, Arts, Culture and Recreation (additional funding)	23 442
Equitable share, Revenue and Infrastructure Enhancement Allocations	20 299
Approved provincial rollovers	8 968
Reallocation of unallocated funds at the beginning of the financial year	11 331
2016/17 Provincial Own Revenue - upward adjustment	42 485
Total available funding for the 2016/17 adjustment budget	257 825

In the midst of constrained fiscal outlook and financial prudence, provincial budgets were realigned to allow for the reduction or reallocation of funds in the current financial year to the tune of **R120.020 million**.

Furthermore an amount of **R2.000 million** which was allocated for the Harrismith Logistic Hub in the Department of Police, Roads and Transport has been shifted to the Department of the Premier following the function shift (transport economists) which was initiated at the beginning of the current financial year.

The details of these adjustments per source of funding are discussed below.

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ROLL-OVERS

A total amount of **R174.038 million** has been rolled over from the previous financial year (2015/16) to the current financial year, these rollovers relate to both National Conditional Grants and Equitable Share, Infrastructure- and Revenue Enhancement Allocations.

The details of the approved roll-overs are presented below:

Conditional Grants

The approved conditional grants amount to R165.070 million for the 2016/17 financial year.

- Department of Economic and Small Business Development, Tourism and Environmental Affairs
 - ~ EPWP Integrated Grant for Provinces **R 0.161 million**

- Department of Health
 - ~ Health Facility Revitalisation Grant **R 20.755 million**

- Department of Education
 - ~ Education Infrastructure Grant **R116.229 million**
 - ~ HIV and Aids (Life Skills Education Grant) **R 0.013 million**
 - ~ Maths, Science and Technology Grant **R 9.886 million**
 - ~ National School Nutrition Programme Grant **R 2.185 million**

- Department of Social Development
 - ~ Substance Abuse Treatment Grant **R 11.000 million**

- Department of Police, Roads and Transport
 - ~ Provincial Roads Maintenance Grant **R 1.582 million**

- Department of Sport, Arts, Culture and Recreation
 - ~ Community Library Services Grant **R 0.475 million**

- Department of Human Settlements
 - ~ Human Settlement Development Grant **R 2.784 million**

Equitable Share, Revenue and Infrastructure Enhancement

The approved provincial rollovers amount to **R8.968 million**. The approved roll overs per department are as follows:

- Department of Economic and Small Business Development, Tourism and Environmental Affairs **R1.702 million**
- Provincial Treasury **R2.075 million**
- Department of Public Works and Infrastructure **R0.404 million**
- Department of Agriculture and Rural Development **R4.562 million**
- Department of Sport, Arts, Culture and Recreation **R0.225 million**

ADDITIONAL FUNDING

Equitable Share

The province did not receive any additional funding on equitable share.

Conditional Grants

The Department of Education received an amount of **R6.529 million** for National School Nutrition Programme (NSNP) Grant in relation to the conversions of indirect conditional grants to direct conditional grant in order to cover for the shortfall caused by high food inflation.

The Department of Sport, Arts, Culture and Recreation has been allocated an additional amount of **R23.422 million** on Mass Participation and Sport Development Grant. The additional allocation is to correct allocations that were erroneously published in the 2016 Division of Revenue Act due to an oversight by the National Department of Sport and Recreation South Africa. In the main the allocation should assist with the construction of National Training Centre.

PROVINCIAL OWN REVENUE

2016/17 Provincial own revenue adjustment

The 2016/17 provincial own revenue budget was adjusted upwards from **R1.029 billion** to **R1.072 billion**. Although the figure portrays an increase of **R42.485 million** in provincial own revenue budget, downward adjustments were effected in some of the departments.

REPRIORITISATION BETWEEN THE DEPARTMENTS

Amount of **R120.020 million** has been identified from within the current allocated budgets on sluggish programmes and projects to be reprioritised strategically towards key provincial government priorities. The funds were identified from the following departments:

- **R19.823 million** – DESTEA (Earmarked and Infrastructure Enhancement Allocation)
- **R25.000 million** – Health (Earmarked Allocation)
- **R8.197 million** – Education (Infrastructure Enhancement Allocation)
- **R8.000 million** – Public Works and Infrastructure (Infrastructure Enhancement Allocation)
- **R10.500 million** – Police, Roads and Transport (Infrastructure Enhancement Allocation)
- **R43.000 million** – Human Settlements (Earmarked Allocation)
- **R5.500 million** – Social Development (Earmarked Allocation)

From the above identified amounts, the province reallocated an amount of **R119.923 million** to other key government priorities.

TRANSFER OF FUNCTION

Furthermore an amount of **R2.000 million** which was allocated for the Harrismith Logistic Hub in the Department of Police, Roads and Transport has been shifted to the Department of the Premier following the function shift (transport economists) which was initiated at the beginning of the current financial year.

2016 Adjusted Estimates of Provincial Revenue & Expenditure

1. REVENUE SUMMARY

Table 1: Revenue Summary

R'thousand	Main Appropriation	Special Appropriation	Adjusted Appropriation					Total adjustment appropriation	Adjusted appropriation
			Roll-overs	Unforeseeable/Unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
National Payments									
Equitable Share	22 994 762		8 564					8 564	23 003 326
Conditional Grants (Specify)	6 815 869		165 070				29 971	195 041	7 010 910
Agriculture and Rural Development: Vote 11	241 387								241 387
Comprehensive Agricultural Support Programme Grant	174 289								174 289
Ilima/Letsema Projects Grant	59 447								59 447
Land Care Programme Grant: Poverty Relief and Infrastructure Development	5 506								5 506
Expanded Public Works Programme Integrated Grant for Provinces	2 145								2 145
Education: Vote 6	1 082 093		128 313				6 529	134 842	1 088 253
Education Infrastructure Grant	695 122		116 229						695 122
HIV and AIDS (Life Skills Education) Grant	12 967		13					13	12 980
National School Nutrition Programme Grant	334 971		2 185				6 529	8 714	343 685
Maths, Science and Technology Grant	33 466		9 886						33 466
Social Sector EPWP Incentive Grant for Provinces	3 000								3 000
Expanded Public Works Programme Integrated Grant for Provinces	2 567								2 567
Economic & Small Business Development, Tourism and Environmental Affairs: Vote 3	2 629		161						2 629
Expanded Public Works Programme Integrated Grant for Provinces	2 629		161						2 629
Health: Vote 5	2 616 506		20 755					20 755	2 637 261
Comprehensive HIV, Aids and TB Grant	1 015 061								1 015 061
Health Facility Revitalisation Grant	474 692		20 755					20 755	495 447
Health Professions Training and Development Grant	156 189								156 189
National Tertiary Services Grant	958 021								958 021
National Health Insurance Grant	7 543								7 543
Social Sector EPWP Incentive Grant for Provinces	3 000								3 000
Expanded Public Works Programme Integrated Grant for Provinces	2 000								2 000
Social Development: Vote 7	56 679		11 000					11 000	67 679
Substance Abuse Treatment Grant	42 500		11 000					11 000	53 500
Social Sector EPWP Incentive Grant for Provinces	14 179								14 179
Expanded Public Works Programme Integrated Grant for Provinces									
Public Works and Infrastructure: Vote 9	6 530								6 530
Expanded Public Works Programme Integrated Grant for Provinces	6 530								6 530
Police, Roads and Transport: Vote 10	1 504 653		1 582					1 582	1 506 235
Provincial Roads Maintenance Grant	1 258 030		1 582					1 582	1 259 612
Public Transport Operations Grant	241 257								241 257
Expanded Public Works Programme Integrated Grant for Provinces	5 366								5 366
Sport, Arts, Culture and Recreation: Vote 12	204 981		475				23 442	23 917	228 898
Community Library Services Grant	157 758		475						157 758
Mass Participation and Sport Development Grant	43 019						23 442	23 442	66 461
Social Sector EPWP Incentive Grant for Provinces	1 800								1 800
Expanded Public Works Programme Integrated Grant for Provinces	2 404								2 404
Human Settlements: Vote 13	1 100 411		2 784					2 784	1 103 195
Human Settlements Development Grant	1 098 411		2 784					2 784	1 101 195
Expanded Public Works Programme Integrated Grant for Provinces	2 000								2 000
Other National Payments									
Provincial Sourced Revenue	1 029 711		404				42 485	42 889	1 072 600
Own Revenue Collections	1 021 031				1 700		43 388	45 088	1 066 119
Revenue Enhancement Allocation	8 680		404		(1 700)		(903)	(2 199)	6 481
Provincial cash reserves									
Total Revenue	30 840 342		174 038				72 456	246 494	31 086 836
Amount to be voted									246 494

2016 Adjusted Estimates of Provincial Revenue & Expenditure

2. EXPENDITURE SUMMARY BY FUNCTION

Table 2.1: Expenditure summary by function

R'thousand	Main Appropriation	Special Appropriation	Adjusted Appropriation					Total adjustment appropriation	Adjusted appropriation
			Roll-overs	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
General Public Services	3 158 727		2 479			(15 222)	74 897	62 154	3 220 881
Public Order and Safety	1 995 355		1 582			(12 749)	49 428	38 261	2 033 616
Education	12 081 205		128 313			(10 793)	23 726	141 246	12 222 451
Health	9 048 599		20 755			(27 249)		(6 494)	9 042 105
Social Protection	1 145 164		11 000			(7 751)		3 249	1 148 413
Housing & Community Affairs	1 335 504		2 784			(44 049)	10 000	(31 265)	1 304 239
Recreational & Cultural Affairs	754 052		700			(1 200)	48 842	48 342	802 394
Environmental Protection	711 155		1 863			(22 072)	17 000	(3 209)	707 946
Other Economic Services	599 250		4 562			(2 249)	2 543	4 856	604 106
Total Expenditure	30 829 011		174 038			(143 334)	226 436	257 140	31 086 151
Amount to be voted									257 140

3. PROVINCIAL EXPENDITURE SUMMARY

Table 3.1: Provincial expenditure per vote

R'thousand	Main Appropriation	Special Appropriation	Adjusted Appropriation					Total adjustment appropriation	Adjusted appropriation
			Roll-overs	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
1. Department of the Premier	309 644						31 314	31 314	340 958
2. Free State Legislature	228 232								228 232
3. Economic and Small Business Development, Tourism and Environmental Affairs	493 548		1 863			(22 072)	17 000	(3 209)	490 339
4. Free State Treasury	326 766		2 075			(2 724)	10 100	9 451	336 217
5. Health	9 048 599		20 755			(27 249)		(6 494)	9 042 105
6. Education	12 059 747		128 313			(10 793)	23 726	141 246	12 200 993
7. Social Development	1 145 164		11 000			(7 751)		3 249	1 148 413
8. Co-operative Governance and Traditional Affairs	407 596					(2 249)	23 483	21 234	428 830
9. Public Works and Infrastructure	1 486 417		404			(10 249)	10 000	155	1 486 572
10. Police, Roads and Transport	2 586 841		1 582			(12 749)	49 428	38 261	2 625 102
11. Agriculture and Rural Development	745 825		4 562			(2 249)	2 543	4 856	750 681
12. Sport, Arts, Culture, and Recreation	655 128		700			(1 200)	48 842	48 342	703 470
13. Human Settlements	1 335 504		2 784			(44 049)	10 000	(31 265)	1 304 239
Total: Provincial departments	30 829 011		174 038			(143 334)	226 436	257 140	31 086 151
Amount to be voted									257 140

2016 Adjusted Estimates of Provincial Revenue & Expenditure

4. EXPENSE BY ECONOMIC CLASSIFICATION

Table 4.1: Summary of provincial payments and estimates by economic classification

R'thousand	Main Appropriation	Special Appropriation	Adjusted Appropriation					Total adjustment appropriation	Adjusted appropriation
			Roll-overs	Unforeseeable/Unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
Current payments	24 396 597		21 919		(299 548)	(57 565)	116 065	(219 129)	24 177 468
Compensation of employees	18 633 155				(104 537)			(104 537)	18 528 618
Goods and services	5 761 221		21 919		(196 703)	(57 565)	116 065	(116 284)	5 644 937
Interest and rent on land	2 221				1 692			1 692	3 913
Unauthorised expenditure									
Transfers and subsidies to:	4 062 161		4 757		253 263	(48 700)	82 571	291 891	4 354 052
Provinces and municipalities	433 393				(34 536)		11 600	(22 936)	410 457
Departmental agencies and accounts	230 369				37 660		11 000	48 660	279 029
Higher education institutions	1 094				100			100	1 194
Public corporations and private enterprises	264 765				(3 438)	(200)	6 000	2 362	267 127
Non-profit institutions	1 637 650				(10 997)	(5 500)	43 971	27 474	1 665 124
Households	1 494 889		4 757		264 474	(43 000)	10 000	236 231	1 731 120
Payments for capital assets	2 370 253		147 362		46 285	(37 069)	27 800	184 378	2 554 631
Buildings and other fixed structures	2 090 376		123 716		(21 155)	(36 520)	27 800	93 841	2 184 217
Machinery and equipment	273 929		23 646		67 010	(549)		90 107	364 036
Cultivated assets									
Software and other intangible assets	5 211				430			430	5 641
Land and subsoil assets	737								737
Heritage assets									
Financial transactions in assets and liabilities									
Total	30 829 011		174 038			(143 334)	226 436	257 140	31 086 151
Amount to be voted									257 140

5. PROVINCIAL BUDGET SUMMARY

Table 5.1: Provincial Budget Summary

R'thousand	Main Appropriation	Special Appropriation	Adjusted Appropriation					Total adjustment appropriation	Adjusted appropriation
			Roll-overs	Unforeseeable/Unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
Current Outlays	24 396 597		21 919		(299 548)	(57 565)	116 065	(219 129)	24 177 468
Capital Outlays	2 370 253		147 362		46 285	(37 069)	27 800	184 378	2 554 631
Transfer Payments	4 062 161		4 757		253 263	(48 700)	82 571	291 891	4 354 052
Total Expenditure	30 829 011		174 038			(143 334)	226 436	257 140	31 086 151
Total Revenue	30 840 342		174 038				72 456	246 494	31 086 836
Net Lending									
Surplus (Deficit)	11 331					143 334	(153 980)	(10 646)	685
Amount to be voted									246 494

2016 Adjusted Estimates of Provincial Revenue & Expenditure

6. PROVINCIAL OWN REVENUE

Table 6.1: Provincial Own Revenue per vote

R'thousand	Main Appropriation	Special Appropriation	Adjusted Appropriation					Total adjustment appropriation	Adjusted appropriation
			Roll-overs	Unforeseeable/Unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
1. Department of the Premier	4 931						923	923	5 854
3. Economic and Small Business Development, Tourism and Environmental Affairs	25 894						262	262	26 156
4. Provincial Treasury	10 440						10 000	10 000	20 440
5. Health	178 974						(14 279)	(14 279)	164 695
6. Education	19 355								19 355
7. Social Development	1 725						(183)	(183)	1 542
8. Co-operative Governance and Traditional Affairs	284						(84)	(84)	200
9. Public Works and Infrastructure	44 106						3 578	3 578	47 684
10. Police, Roads and Transport	658 210						49 302	49 302	707 512
11. Agriculture and Rural Development	1 966						859	859	2 825
12. Sport, Arts, Culture and Recreation	22 757						(8 300)	(8 300)	14 457
13. Human Settlements	307						306	306	613
Total: Provincial departments	968 949						42 384	42 384	1 011 333
Free State Gambling and Liquor Authority	60 762						101	101	60 863
Total: Provincial Own Receipts	1 029 711						42 485	42 485	1 072 196
REA rolled over to Public Works and Infrastructure									404

Table 6.2: Provincial Own Revenue per economic classification

R'thousand	Main Appropriation	Special Appropriation	Adjusted Appropriation					Total adjustment appropriation	Adjusted appropriation
			Roll-overs	Unforeseeable/Unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
Tax receipts	613 138						49 403	49 403	662 541
Sales of goods and services other than capital assets	350 932						(5 925)	(5 925)	345 007
Transfers received	11 000						(8 000)	(8 000)	3 000
Fines, penalties and forfeits	16 122						(200)	(200)	15 922
Interest, dividends and rent on land	11 609						10 353	10 353	21 962
Sales of capital assets	1 390						6 910	6 910	8 300
Financial transactions in assets and liabilities	25 520						(10 056)	(10 056)	15 464
Total	1 029 711						42 485	42 485	1 072 196
									42 485

2016 Adjusted Estimates of Provincial Revenue & Expenditure

7. EARMARKED FUNDING

Table 7.1: Provincial earmarked expenditure per vote

R'thousand	Main Appropriation	Special Appropriation	Adjusted Appropriation					Total adjustment appropriation	Adjusted appropriation
			Roll-overs	Unforeseeable/Unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
1. Department of the Premier	88 920				(20 000)		2 000	(18 000)	70 920
2. Free State Legislature									
3. Economic and Small Business Development, Tourism and Environmental Affairs	32 267				9 000	(11 200)	11 000	8 800	41 067
4. Free State Treasury	79 096		2 075			(2 724)	600	(49)	79 047
5. Health	117 000					(25 000)		(25 000)	92 000
6. Education	338 970				(41 655)			(41 655)	297 315
7. Social Development	166 072				59 530	(5 500)		54 030	220 102
8. Co-operative Governance and Traditional Affairs	29 411				19 086	(2 249)	5 983	22 820	52 231
9. Public Works and Infrastructure	329 177								329 177
10. Police, Roads and Transport	67 000						41 428	41 428	108 428
11. Agriculture and Rural Development			1 000					1 000	1 000
12. Sport, Arts, Culture, and Recreation	54 000						15 600	15 600	69 600
13. Human Settlements	50 000					(43 000)	10 000	(33 000)	17 000
Total: Provincial departments	1 351 913		3 075		25 961	(89 673)	86 611	25 974	1 377 887
Amount to be voted									25 974

8. INFRASTRUCTURE ENHANCEMENT ALLOCATION (IEA) SUMMARY

Table 8.1: Provincial IEA expenditure per vote

R'thousand	Main Appropriation	Special Appropriation	Adjusted Appropriation					Total adjustment appropriation	Adjusted appropriation
			Roll-overs	Unforeseeable/Unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
1. Department of the Premier									
2. Free State Legislature									
3. Economic and Small Business Development, Tourism and Environmental Affairs	41 770		1 702		(20 000)	(9 823)		(28 121)	13 649
4. Free State Treasury									
5. Health	22 349								22 349
6. Education	15 197				(5 000)	(8 197)		(13 197)	2 000
7. Social Development									
8. Co-operative Governance and Traditional Affairs									
9. Public Works and Infrastructure	144 346					(8 000)	10 000	2 000	146 346
10. Police, Roads and Transport	392 654					(12 749)	8 000	(4 749)	387 905
11. Agriculture and Rural Development	102 744		2 198					2 198	104 942
12. Sport, Arts, Culture, and Recreation	131 873		225				9 800	10 025	141 898
13. Human Settlements									
Total: Provincial departments	850 933		4 125		(25 000)	(38 769)	27 800	(31 844)	819 089
Amount to be voted									(31 844)

2016 Adjusted Estimates of Provincial Revenue & Expenditure

9. REVENUE ENHANCEMENT ALLOCATION (REA) SUMMARY

Table 9.1: Provincial REA expenditure per vote

R'thousand	Main Appropriation	Special Appropriation	Adjusted Appropriation					Total adjustment appropriation	Adjusted appropriation
			Roll-overs	Unforeseeable/ Unavoidable	Virements and shifts	Declared unspent funds	Other adjustments		
1. Department of the Premier									
2. Free State Legislature									
3. Economic and Small Business Development, Tourism and Environmental Affairs	5 243							5 243	
4. Free State Treasury	2 000				(1 700)		(1 700)	300	
5. Health									
6. Education									
7. Social Development									
8. Co-operative Governance and Traditional Affairs									
9. Public Works and Infrastructure			404				404	404	
10. Police, Roads and Transport									
11. Agriculture and Rural Development									
12. Sport, Arts, Culture, and Recreation									
13. Human Settlements									
Total: Provincial departments	7 243		404		(1 700)		(1 296)	5 947	
Amount to be voted								(1 296)	