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Enquiries : Mr NM Madike,
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PROVINCIAL TREASURY CIRCULAR 52 OF 2015

TO:-

THE ACCOUNTING OFFICER: VOTE 1: OFFICE OF THE PREMIER (DR NONHLANHLA MKHIZE)
THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL LEGISLATURE (MR L MWALE)
THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MS NZ NKAMBA)
THE ACCOUNTING OFFICER: VOTE 4: COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS (MR CM CHUNDA)
THE ACCOUNTING OFFICER: VOTE 5: AGRICULTURE, RURAL DEVELOPMENT, LAND AND ENVIRONMENTAL AFFAIRS (MS SP XULU)
THE ACCOUNTING OFFICER (ACTING): VOTE 6: ECONOMIC DEVELOPMENT AND TOURISM (MR T MDAKANE)
THE ACCOUNTING OFFICER: VOTE 7: EDUCATION (MS MOC MHLABANE)
THE ACCOUNTING OFFICER: VOTE 8: PUBLIC WORKS, ROADS AND TRANSPORT (MR KM MOHLASEDI)
THE ACCOUNTING OFFICER: VOTE 9: COMMUNITY SAFETY, SECURITY AND LIAISON (MR W MTHOMBOHI)
THE ACCOUNTING OFFICER: VOTE 10: HEALTH (DR AM MORAKE)
THE ACCOUNTING OFFICER: VOTE 11: CULTURE SPORT AND RECREATION (MR W MNISI)
THE ACCOUNTING OFFICER: VOTE 12: SOCIAL DEVELOPMENT (MS NL MLANGENI)
THE ACCOUNTING OFFICER: VOTE 13: HUMAN SETTLEMENTS (MR K MASANGE)

THE CHIEF FINANCIAL OFFICER: VOTE 1: OFFICE OF THE PREMIER (MR SS SHONGWE)
THE CHIEF FINANCIAL OFFICER (ACTING): VOTE 2: PROVINCIAL LEGISLATURE (MS P MORGAN)
THE CHIEF FINANCIAL OFFICER: VOTE 3: PROVINCIAL TREASURY (MR MA KHOZA)
THE CHIEF FINANCIAL OFFICER: VOTE 4: COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS (MR SEB MATSEBULA)
THE CHIEF FINANCIAL OFFICER (ACTING): VOTE 5: AGRICULTURE, RURAL DEVELOPMENT, LAND AND ENVIRONMENTAL AFFAIRS (MS FA NGOBENI)
THE CHIEF FINANCIAL OFFICER: VOTE 6: ECONOMIC DEVELOPMENT AND TOURISM (MR CT DLAMINI)
THE CHIEF FINANCIAL OFFICER (ACTING): VOTE 7: EDUCATION (MS T NTULI)
THE CHIEF FINANCIAL OFFICER (ACTING): VOTE 8: PUBLIC WORKS, ROADS AND TRANSPORT (MS HN MDAKA)
THE CHIEF FINANCIAL OFFICER: VOTE 9: COMMUNITY SAFETY, SECURITY AND LIAISON (MS SA SEFALA)
THE CHIEF FINANCIAL OFFICER: VOTE 10: HEALTH (MR CB MNISI)
THE CHIEF FINANCIAL OFFICER (ACTING): VOTE 11: CULTURE SPORT AND RECREATION (MR NC MAMARO)
THE CHIEF FINANCIAL OFFICER: VOTE 12: SOCIAL DEVELOPMENT (MR JB MBATHA)
THE CHIEF FINANCIAL OFFICER: VOTE 13: HUMAN SETTLEMENTS (MR DR SHIPALANA)

SUBMISSION OF BUDGET ADJUSTMENTS FOR 2015/16 FINANCIAL YEAR

Section 31 of the Public Finance Management Act, No. 1 of 1999 (PFMA) states that the MEC for Finance in the Province may table an adjustment in the Provincial Legislature.

The aim of the Adjustment Estimates of Provincial Revenue and Expenditure (AEPRE) is:

- To provide detailed information on revised spending projections and revised performance projections for the current financial year;
- To provide mid-year actual expenditure and performance achievements;
- To relate this information to the information published in the 2015 Estimates of Provincial Revenue and Expenditure (EPRE);
- To appropriate funds that have become available to the Province;
- For unforeseeable and unavoidable expenditure recommended by the Provincial Executive Council of the Province within the framework determined by the Minister;
- To use funds in the Provincial Revenue Fund to defray expenditure of exceptional cases according to section 25 of the PFMA;
- To appropriate money for expenditure already announced by the MEC for Finance during the tabling of the annual budget;
- For shifting of funds between and within votes or to follow the transfer of functions in terms of section 42 of PFMA;
- For utilisation of savings under a main division of a vote for the defrayment of excess expenditure under another main division within the same vote in terms of section 43 of PFMA; and
- To finalise rollover of unspent funds from the preceding financial year.

Each table in the chapter that reflects amendments to the original budget has to provide a short description of the impact of the adjustment relating to the set outputs/targets in the 2015/16 Annual Performance Plan relating to that main division (programme), whether increase or decrease in budget estimates.

The adjustment guide is attached for your reference and adjustment tables will be sent to all votes electronically.

All votes are requested to submit signed adjustment documents by their accounting officers.

You are thus requested to submit your proposals for adjustments budget conforming to the above requirements to this office on or before **the 26th October 2015**.

Your cooperation is always appreciated.



**MS NZ NKAMBA
HEAD OFFICIAL**

DATE: 20/10/2015



provincial treasury
MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

Treasury Guidelines
Preparation of Adjusted Estimates of
Provincial Revenue and Expenditure

Mpumalanga Provincial Treasury

October 2015

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1. INTRODUCTION

The aim of the Adjusted Estimates of Provincial Revenue and 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 31 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 tabled in the 2015 Estimates of Provincial Revenue and Expenditure (EPRE).

The format for the 2015 AEPRE is similar to previous years and the link with the 2015 EPRE chapters will be maintained in:

- changes in estimated departmental receipts and actual mid-year departmental receipts.

2. IMPORTANT TO NOTE FOR THE 2015 AEPRE

2.1. AEPRE tables

The tables will be provided to departments. The following must be noted:

- **Infrastructure summary table** – infrastructure payments for financial assets and leases has been included as per new SCOA. All votes must ensure budgets for these items are classified in this table under main appropriation. *Note:* The other infrastructure items budget is uploaded from the current year IYM.
- The tables pasted on AEPRE should not have any yellow shading, zeros must be captured in those cells, if there is nothing to be captured and there are yellow shaded cells still appearing after hiding.
- The item – assets less than R5000 (database) has been changed to minor assets.
- **All votes must ensure to upload the correct final 2015-16 (as tabled on the EPRE) database datafile, the audited 2015-16 In-Year Monitoring (IYM) report and September 2015-16 IYM before capturing adjustments.**

- The Direct Charge against Provincial Revenue Fund is only applicable to Legislature. For other votes it forms part of the Programme 1 i.e. the MECs statutory amount should not be reported as separate or under direct charge.

2.2. AEPRE chapter contents

2.2.1. General

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

2.2.2. Technical assistance

For department specific queries, contact the Provincial Treasury – Budget Analyst responsible for your department.

3. DEADLINES

<p>Departments submit AEPRE chapter and tables:</p> <ul style="list-style-type: none"> ✓ including approved roll-overs and virements (highlighting ones that require Provincial Treasury approval) and shifts ✓ including expenditure and receipts data for 2015/16 ✓ including expenditure and receipts data for the first six months of 2015/16 ✓ excluding requests for unforeseeable and unavoidable, additional conditional grants and other adjustments 	26 October 2015
Allocation letters to departments	3 November 2015
Departments update chapters and submit final adjustments i.e. AEPRE chapter with AEPRE Tables and departmental Adjustment Appropriation Bill (electronic and hard copies with signed submission letter).	6 November 2015
Tabling of Mpumalanga adjustment Appropriation Bill, 2015	20 November 2015

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.

4. HOW TO WRITE THE AEPRE CHAPTER

Use the instructions below to complete the department's Adjusted Estimates of Provincial Revenue and Expenditure chapter template.

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)

Formats

Vote number with a single digit should have a zero in front.

Fonts – Arial with single spacing.

Headers and Footers should be removed, evening numbering

All tables must be pasted as picture

All wording (including the brackets) between [...] brackets should be deleted and replaced by relevant wording.

Guidelines: Adjusted Estimates of Provincial Revenue and Expenditure 2015

Mission

[Write the aim of the department exactly as it was tabled in the 2015 Appropriation Act, or as recently approved if it has changed due to a significant policy or mandate change.]

Adjusted Estimates of Provincial Expenditure 2015

[A table on adjusted expenditure is set out in accordance with the categories of expenditure specified in section 31(2) of the PFMA by programme and economic classification.]

The main appropriation shows the total amount voted per programme and by economic classification in the Appropriation Act (2015).

The adjustments appropriation consists of a variety of categories

Roll-overs are unspent funds from the preceding financial year that may be rolled over when activities planned to be completed by the end of that year have not been completed but are close to completion.

Unforeseeable and unavoidable expenditure is expenditure that could not be anticipated at the time of the main budget.

Virements are the utilisation of savings or 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.

Funds reallocated between programmes or subprogrammes or economic classification items within the 2015/16 financial year should be expressed as either a **virement** or a **shift**, and should be captured in the tables. 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 Provincial Legislature. The level of approval depends on the nature of the virement.

All virements that require approval from Provincial 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 Provincial 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 Provincial Legislature include those that will:

- affect the overall amount appropriated for a programme, only virements from a programme effectively reduce the programme budget);

- 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 per cent of the amount appropriated for a programme (shifts between different segments within a programme do not
- 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 Provincial Legislature are tabled in the Adjustments Appropriation Bill and detailed in the Adjusted Estimates of Provincial Revenue and Expenditure with motivations provided.

Shifts are the utilisation of savings or unspent funds towards the defrayment of increased expenditure within a main division (programme) of a vote between the different segments (subprogramme and economic classification) of the main division (programme). Shifts include the reallocation of funds incorrectly allocated during the 2015 EPRE process.

Declared unspent funds are the unspent amounts that departments explicitly indicate they will not require in the current financial year including budget reductions.

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 Minister for Finance when the main budget is tabled, but 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 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 of an exceptional nature. This happens if postponing the spending to a future provincial legislature appropriation would seriously prejudice the public interest.

The MEC for Finance must subsequently provide a report to Provincial Legislature.

- 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.

Gifts, donations and sponsorships from the vote are also included in the adjustments budget.

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

The total adjustments appropriation is 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.

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

[The following table will be copied from sheet adjusted estimates on AEPRE tables.]

Guidelines: Adjusted Estimates of Provincial Revenue and Expenditure 2014

Table 0.3: Adjusted Estimates Programme

R thousand	Main appropriation	2015/16					Total additional appropriation	Adjusted appropriation
		Additional appropriation						
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments		
1. Programme name								
2. Programme name								
Total								
Economic classification								
Current payments								
Compensation of employees								
Goods and services								
Interest and rent on land								
Transfers and subsidies								
Provinces and municipalities								
Departmental agencies and accounts								
Higher education institutions								
Foreign governments and international organisations								
Public corporations and private enterprises								
Non-profit institutions								
Households								
Payments for capital assets								
Buildings and other fixed structures								
Machinery and equipment								
Heritage assets								
Specialised military assets								
Biological assets								
Land and sub-soil assets								
Software and other intangible assets								
Payments for financial assets								
Total								

Programme [insert number]: [insert programme name]

[The table for each programme will be copied from sheet 1 to 10 (depending on number of programmes) on AEPRE tables in sequence]

Table 0.3.1: Administration Subprogramme

R thousand	Main appropriation	2015/16					Total additional appropriation	Adjusted appropriation
		Additional appropriation						
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments		
1. Subprogramme name								
2. Subprogramme name								
Total								
Economic classification								
Current payments								
Compensation of employees								
Goods and services								
Interest and rent on land								
Transfers and subsidies								
Provinces and municipalities								
Departmental agencies and accounts								
Higher education institutions								
Foreign governments and international organisations								
Public corporations and private enterprises								
Non-profit institutions								
Households								
Payments for capital assets								
Buildings and other fixed structures								
Machinery and equipment								
Heritage assets								
Specialised military assets								
Biological assets								
Land and sub-soil assets								
Software and other intangible assets								
Payments for financial assets								
Total								

Goods and Services

[The following table will be copied from sheet G&S on AEPRE tables]

Table 0.4: Summary of Goods and Services

		2015/16					
		Additional appropriation					
R thousand	Main appropriation	Unforeseeable	Virements	Declared	Other	Total additional appropriation	Adjusted appropriation
		Roll-overs / unavoidable	and shifts	unspent funds	Adjustments		
Goods and services							
Administrative fees							
Advertising							
Minor Assets							
Audit cost: External							
Bursaries: Employees							
Catering: Departmental activities							
Communication (G&S)							
Computer services							
Consultants and professional services:							
Business and advisory services							
Consultants and professional services:							
Infrastructure and planning							
Consultants and professional services:							
Laboratory services							
Consultants and professional services:							
Scientific and technological services							
Consultants and professional services:							
Legal costs Contractors							
Agency and support / outsourced services							
Entertainment							
Fleet services (including government motor transport)							
Housing							
Inventory: Clothing material and accessories							
Inventory: Farming supplies							
Inventory: Food and food supplies							
Inventory: Fuel, oil and gas							
Inventory: Learner and teacher support material							
Inventory: Materials and supplies							
Inventory: Medical supplies							
Inventory: Medicine							
Medsas inventory interface							
Inventory: Other supplies							
Consumable supplies							
Consumable: Stationery, printing and office supplies							
Operating leases							
Property payments							
Transport provided: Departmental activity							
Travel and subsistence							
Training and development							
Operating payments							
Venues and facilities							
Rental and hiring							

Infrastructure payments

[The following table will be copied from sheet Infra on AEPRE tables]

Guidelines: Adjusted Estimates of Provincial Revenue and Expenditure 2014

R thousand	Main appropriation	Additional appropriation					Total additional appropriation	Adjusted appropriation
		Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments		
	Infrastructure							
	Existing infrastructure assets							
	Maintenance and repair: Current							
	Upgrade and additions: Capital							
	Refurbishment and rehabilitation: Capital							
	New infrastructure assets: Capital							
	Infrastructure transfers							
	Capital							
	Current							
	Infrastructure: Payments for financial assets							
	Infrastructure: Leases							
	Capital infrastructure							
	Current infrastructure							
	Total Infrastructure							

Table 0.5: Summary of departmental infrastructure by category

[Provide short narrative explaining the adjustments done]

Details of adjustments to Estimates of Provincial Expenditure 2015

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 is allocated for [explain what the funds will be used for].

Virements and shifts

- Each virement or shift must be motivated, in both the “FROM” and “TO” columns.
- In the “FROM” column specify what has been reduced. In the “TO” column, specify what the funds will be used for.
- If a shift occurs from “Current Payments” to “Payments for Capital Assets” because items of less than R5 000 relating to a capital project have had an increase in prices, to R5 000 or more, and therefore must be reclassified, explain that funds were shifted to capital payments due to price increases in the “FROM” column. In the “TO” column, explain that funds were shifted from current payments as items cost more than R5 000.

Guidelines: Adjusted Estimates of Provincial Revenue and Expenditure 2014

- Mention incorrect classification of items in both the "FROM" and "TO" columns.
- All virements or shifts that require approval from Provincial Treasury or the Provincial Legislature must be indicated by means of a footnote, as shown below the table.

[The table for virements and shifts will be copied from the AEPRE tables under virements sheet]. Example:

Guidelines: Adjusted Estimates of Provincial Revenue and Expenditure 2014

Table 0.6: Details on virements per programme and economic classification
Programmes

FROM			TO		
Programme by Economic classification	Motivation	R thousand	Programme by Economic classification	Motivation	R thousand
Programme 1			Programme 1		
		(10 000)			10 000
Compensation of employees	Non-critical posts at head office were not filled	(10 000)	Goods and services	For shortfall in medicine	2 000
			Machinery and equipment	For medical equipment such as xray machine	8 000
Shifts within the programme as a percentage of the programme budget		0.1%			
Virements to other programmes as a percentage of the programme budget		0.0%			
Programme 2			Programme 2		
		(220 000)			100 000
	Funds earmarked for transfer to municipality clinics ²	(220 000)	Compensation of employees	For personnel absorbed from municipality clinics takeover	20 000
			Goods and services	For operating costs of the municipality clinics taken over	80 000
			Programme 3		
					120 000
			Machinery and equipment	For shortfall in	120 000
Shifts within the programme as a percentage of the programme budget		5.0%			
Virements to other programmes as a percentage of the programme budget		9.0%			
TOTAL		(230 000)	TOTAL		230 000

12. Provincial Treasury approval has been obtained.. Only the legislature may approve this virement in terms of the Public Finance Management Act, (Act 1 of 1999).

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

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

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 is allocated to cover costs related to [insert expenditure category].

Use of funds in emergency situations

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

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

Self-financing expenditure²

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

The Department received a [insert category of receipt] of R00.000 million from [insert source of funds], which will be used for [insert what funds will be used for].

Funds shifted between votes following 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] 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 following a function shift within the same vote

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

R00.000 million has been received from programme [insert other programme number] following the shift of the [insert name of function, e.g. monitoring, research, IT, etc.] function.

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

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

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

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

² Self-financing expenditure is spending financed from revenue derived from a department's specific activities. This revenue is deposited into the Provincial Revenue Fund.

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

Expenditure for 2014/15 and preliminary expenditure for 2015/16

[The following table will be copied from sheet Exp Trends on AEPRE tables.]

Guidelines: Adjusted Estimates of Provincial Revenue and Expenditure 2014

Table 0.7: Expenditure Trends

R Thousand	2014/15			2015/16	
	Expenditure outcome			Preliminary expenditure	
	Adjusted appropriation	Apr '14 - Sep '14 % of Apr '14 - adjusted Sep '14 appropriation	Apr '14 - Mar '15 % of adjusted appropriation	Adjusted appropriation	Apr '15 - Sep '15 % of Apr '15 - adjusted Sep '15 appropriation
1. Programme name					
2. Programme name					
Total					
Economic classification Current payments					
Compensation of employees					
Goods and services					
Interest and rent on land					
Transfers and subsidies					
Provinces and municipalities					
Departmental agencies and accounts					
Higher education institutions					
Foreign governments and international organisations					
Public corporations and private enterprises					
Non-profit institutions					
Households					
Payments for capital assets					
Buildings and other fixed structures					
Machinery and equipment					
Heritage assets					
Specialised military assets					
Biological assets					
Land and sub-soil assets					
Software and other intangible assets					
Payments for financial assets					
Total payments					

Main expenditure trends for the first half of 2015/16

[A paragraph on expenditure trends, focusing on the major changes in expenditure and reasons thereof, will be compiled from the information captured in the expenditure database.]

Summary of changes to conditional grants

[The following table will be copied from sheet Transfers on AEPRE tables].

Table 0.10: Summary of changes to conditional grants

		2015/16						
		Additional appropriation						
R thousand	Main appropriation	Roll-overs	Unforeseeable / unavoidable	Virements and shifts	Declared unspent funds	Other Adjustments	Total additional appropriation	Adjusted appropriation
1. Programme name								
Grant Name								
2. Programme name								
Grant Name								
Grant Name								
Total								

[Provide short narrative]