



2024 AENE  
**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) together with Section 5 and 6 of the Appropriation Act No. 40 of 2024.

1.2 **The aim of the AENE publication is to provide:**

- detailed information on technical budget 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 contains detailed information on allocations. Adjustments to the Appropriation Act No. 40 of 2024, are provided for in Section 30(2) of the PFMA and Section 5 and 6 of the Appropriation Act No, 40 of 2024.

1.3 **The link with the 2024 ENE chapters in terms of performance indicators, receipts and expenditure must be retained, and therefore the 2024 AENE publication reports on:**

- performance indicators against the targets reflected in the 2024 ENE;
- indicators and targets can be revised only if the outputs will be affected by technical amendment to the budget, as detailed in paragraph 2.1 below;
- mid-year actual receipts, together with any revisions in the estimated departmental receipts for the full financial year by economic classification; and
- mid-year actual expenditure, together with any revisions in the estimated expenditure for the full financial year by programme and economic classification.

1.4 **2024 National Macro Organization of Government:**

- no new departments will be included in the AENE; instead, they will be reported in the AENE chapter of the department to which they are currently aligned.
- all new departments must complete their organisational approval process, including obtaining approval for the new establishment, function shifts and the new programme budget structures from the Department of Public Service and Administration (DPSA) and the National Treasury, respectively. Newly formed departments will be included in the 2025 ENE process.

## 2. THE AENE PUBLICATION

2.1 **Technical amendments to the Annual Budget**

The AENE provides for changes in the appropriation resulting from the categories of expenditure specified in Section 30(2) of the PFMA and Section 5 and 6 of the Appropriation Act No. 40 of 2024, by programme and economic classification.

**Definitions:**

**Appropriation:** The total amount voted per programme and by economic classification for the current financial year in the Appropriation Act, 2024 (Act No. 40 of 2024).

**Special appropriation:** The total amount for the current financial year which is voted in a special appropriation or other acts. The column appears in all of the tables of affected votes.

**Adjustments appropriation:** The total amount for the current financial year which is voted in an adjustments appropriation bill.

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

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

- **Appropriation of funds for expenditure already announced by the Minister during the tabling of the annual budget:** Appropriation Act No. 40 of 2024 Section 6(1)(c) and Section 30(2)(d) of the PFMA makes provision for this adjustment. In certain instances, an amount to be appropriated for expenditure will be announced by the Minister of Finance during the tabling of the annual budget, with the details of the annual allocations to be decided later. This usually happens when plans have not been finalised in time to decide on the sphere of government the funds should be allocated to or the classification of the expenditure and the specific amount.
- **Unforeseeable and unavoidable expenditure:** In terms of section 6(1)(a) of the Appropriation Act No. 40 of 2024 and Section 30(2)(b) of the PFMA. 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 referred to in section 30(2)(b) of the PFMA:
  - spending that, although known when finalising the estimates of expenditure, could not be accommodated within allocations;
  - 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 a vote<sup>1</sup>:**
  - **Virements<sup>1</sup>:** 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. Section 43 of the PFMA read in conjunction with Treasury Regulation 6.3 and Section 5 of the Appropriation Act No. 40 of 2024 set out the current parameters within which virements may take place. Amendments to the parameters may also be tabled in an adjustment's appropriation bill. Section 43 of the PFMA requires that virements from a main division should cumulatively not exceed 8 per cent of the total amount appropriated to that main division in the appropriation act as well as in any other subsequent adjustments/special appropriations Acts in that financial

<sup>1</sup> No retrospective approvals are permissible in terms of the PFMA, meaning that prior approval must be obtained before the expenditure for shifted funds is incurred.

year. However, Parliament can approve virements above 8 per cent. Approved virements during the year should be included in the departments AENE database submission.

- **Shifts<sup>1</sup>:** Section 30(2)(e) of the PFMA allows the shifting of funds within a main division of a vote. Shifts may include the reallocation of funds incorrectly allocated in the 2024 ENE process. Section 5 of the Appropriation Act No. 40 of 2024 sets out the current parameters within which shifts may take place. Modifications to the parameters may also be tabled in an Adjustments Appropriation Bill. Section 5(5)(b) of the Appropriation Act No. 40 of 2024 requires that shifts between economic classifications within the same main division in terms of Section 5(5)(a) of the Appropriation Act No. 40 of 2024 may only exceed 8 per cent of the amount appropriated for the classification with the approval of the Minister.
- Before a virement or shift can be implemented, approval is required from the Accounting Officer, or the National Treasury, or Parliament. The level of approval depends on the nature of the virement or shift<sup>1</sup>. In the case where parliamentary approval is required, expenditure can only occur after the Adjustments Appropriation Act has been published in a gazette.

The following virements or shifts require approval from National Treasury:

- **Virements between main divisions within a vote:**

- using unspent funds to increase an amount appropriated for compensation of employees within the same vote
- using funds that were earmarked by the National Treasury in the allocation letter for a specific purpose;
- using funds appropriated for payments for capital assets elsewhere within the same vote;
- increasing the funds appropriated for transfers and subsidies to other institutions, excluding transfers and subsidies to other levels of government for purposes of paying levies and taxes imposed by legislation; and
- introducing a new transfer and subsidy to another institution;

- **Shifts within the main division of a vote:**

- using funds appropriated for transfers and subsidies to other institutions for something else within the same main division;
- using funds appropriated for payments for financial assets elsewhere within the same main division;
- using unspent funds to increase the amount appropriated for the compensation of employees within the same main division;
- using funds that were earmarked by the National Treasury in the allocation letter for a specific purpose;

- Using more than 8 per cent of unspent funds under a classification within a main division for another classification within the same main division in terms of Section 5(5)(b) of the Appropriation Act No. 40 of 2024;
- increasing the funds appropriated for transfers and subsidies to other institutions, excluding transfers and subsidies to other levels of government for purposes of paying levies and taxes imposed by legislation; and
- introducing a new transfer and subsidy to another institution.

The following virements and shifts can only be approved by Parliament:

- using funds appropriated for items specifically and exclusively earmarked in an appropriation bill, that cannot be approved by the National Treasury;
  - using funds totalling more than 8 per cent of the amount appropriated in a main division for use in another main division;
  - using funds appropriated for transfers and subsidies to other institutions, elsewhere within another main division;
  - using funds appropriated for payments for financial assets, elsewhere within another main division.
  - For virements requiring parliamentary approval, National Treasury consensus must be obtained through a written letter 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.
  - All virements approved by the 11th of September 2024 must be reflected in the AENE workbooks and chapter tables.
- **Roll-overs:** Appropriation Bill Section 6(1)(d) and Section 30(2)(g) of the PFMA provide that unspent funds from the previous financial year may be rolled over into the current financial year. 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 roll-overs are subject to approval by the National Treasury.

- **Section 16 of the PFMA: Read with the Section 6(1)(b) of the Appropriation Act No. 40 of 2024 and Section 30(2)(c).** The Minister of Finance may approve the use of funds from the National Revenue Fund to defray expenditure of an exceptional nature which is currently not provided for, and which cannot, without serious prejudice to the public interest, be postponed to a future parliamentary appropriation of funds.

- **Other adjustments include:**
  - **Funds shifted within a vote following a function shift:** Functions may also be shifted between main divisions (programmes) within a vote as per Section 30(2)(e) of the PFMA.
  - **Shifts between votes:** These refer to the use of unspent funds to defray excess expenditure in another vote as per Section 30(2)(e) of the PFMA. Such shifts include transfers of funds from one vote for purposes of defraying excess 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.
  - **Adjustments due to significant and unforeseeable economic and financial events:** Section 30(2)(a) of the PFMA makes provision for this adjustment. When significant and 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.
  - **Self-financing expenditure:** Spending financed from the revenue derived from a vote'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.
- **Gifts, donations and sponsorships<sup>2</sup>:** Cash amounts exceeding R100 000 per beneficiary must be included in the Adjustments Appropriation Act.
- **Direct charges against the National Revenue Fund:** An amount spent in terms of section 213 (2)(b) of the Constitution other than an Appropriation legislation and that is not budgeted for in any programme in a particular vote and is not included in any appropriation bill. 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 specified by the separate template to compile their chapters.

## 2.3 AENE data workbook

Data workbooks are provided to departments by the National Treasury. Further guidance on completing the workbook is included in the workbook itself and should be read before completion. Clarity seeking queries should be forwarded to the relevant National Treasury's budget analyst and technical assistant on the cover page of the workbook.

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<sup>2</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.

## 2.4 Performance information

In all AENE chapters, performance indicators should be reported on against the targets reflected in the 2024 ENE. Indicators and targets can be revised **only if the outputs will be affected by a technical amendment to the budget**, as detailed in paragraph 2.1 above. Any change to an indicator or a target to bring it into alignment with the department's revised annual performance plan must be effected; the revised indicator or target should replace the original indicator or target in the 2024 ENE.

## 3. DEADLINES

**TABLE 1: CRITICAL DATES FOR THE 2024 AENE PROCESS**

ITEM	DATE
Departments submit Cabinet memoranda if requesting additional funds due to unforeseeable and unavoidable expenditure <sup>3</sup>	(Completed on 8 August 2024)
Departments submit requests for other AENE adjustments (excluding those previously submitted) to the National Treasury <sup>4</sup>	30 August 2024
Departments submit monthly expenditure reports as of 31 August 2024 (Projections are to include all of the adjustments proposed)	13 September 2024
Allocation letters issued to departments	26 September 2024
Departmental first submission date for AENE chapter and data workbook, with all budget adjustments and final virements <sup>5</sup>	2 October 2024
Second submission - actual expenditure, receipts and performance data for the first six months of the 2024/25 financial year	8 October 2024
AENE tabled in Parliament	30 October 2024

<sup>3</sup> Requests are submitted in line with the requirements stated in the Cabinet Secretariat letter entitled 'Treasury Committee: Deadline for submissions for requests of unforeseeable and unavoidable expenditure', and sent to all Administrative Secretaries of members of the Cabinet, Deputy Ministers and Directors-General, on 9 July 2024.

<sup>4</sup> Including requests for any funding shifts, expenditure already announced by the Minister during the tabling of the annual budget, self-financing expenditure, as well as declared unspent funds.

<sup>5</sup> All virements approved by the 11<sup>th</sup> of September 2024 must be reflected in the AENE workbooks and chapter tables.



## 4. COMPLETING 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 2023/24, actual expenditure for 2024/25; 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 2024:

- 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	2024/25				Adjusted appropriation
	Appropriation	Special appropriation	Adjustments appropriation		
			Decrease	Increase	
<b>Amount to be appropriated of which:</b>					
Current payments					
Transfers and subsidies					
Payments for capital assets					
Payments for financial assets					
<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 No. 40 of 2024.]*

To complete this section, follow the instructions below for each programme in the vote, for which there has been a change:

### Mid-year performance status

Progress on the achievement of performance targets set in the 2024 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 amendments** made in terms of Section 30 of the PFMA. The technical amendments permissible are detailed in the section that follows.

In the table, list:

- all the performance indicators published in the 2024 ENE;
- the programme related to each indicator;
- the outcome number and name related to each indicator;
- for each indicator, the targets published in the 2024 ENE for the full financial year;
- 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 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 2024/25	Achieved in the first six months of 2024/25 (April to September)	Changed target for 2024/25 (If permissible)

**Below this table:**

- Explain any changes to **indicators**, and how they relate to the **technical amendments** made in the adjustments budget.
- Explain any changes to **targets**, and how they relate to the **technical amendments** made in the adjustments budget.
- That is, explain the impact on performance due to:
  - the roll-over of funds,
  - unforeseeable and unavoidable expenditure,
  - expenditure announced in the 2024 Budget for allocation during the current financial year,
  - virements and shifts within votes,
  - declared unspent funds,
  - funds shifted between votes, including following a function shift,
  - funds shifted within a vote following a function shift,
  - 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.
- Discuss mid-year progress towards the achievement of the Vote’s targets.

**Adjusted Estimates of National Expenditure 2024**

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

Programme	2024/25									
	R thousand	Appropriation	Special appropriation	Adjustments appropriation						Total adjustments appropriation
Amounts announced in the budget				Unforeseeable and unavoidable	Virements and shifts	Roll-overs	Use of funds in emergency situations	Other adjustments <sup>1</sup>		
Programme name										
Sub-total										
Direct charge against the National Revenue Fund 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>										

1. Other adjustments include Shifting of funds between votes, shifting of funds following function shift within a vote, Self-financing, declared unspent funds, and significant and unforeseeable economic and financial events

[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**

Programme		2024/25							
R thousand	Appropriation	Special appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
			Amounts announced in the budget	Unforeseeable and unavoidable	Virements and shifts	Roll-overs	Use of funds in emergency situations		
Programme name									
Sub-total									
Direct charge against the National Revenue Fund									
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>									

**Direct charges against the National Revenue Fund**

		2024/25							
R thousand	Appropriation	Special appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
			Amounts announced in the budget	Unforeseeable and unavoidable	Virements and shifts	Roll-overs	Use of funds in emergency situations		
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 2024

### Appropriation of funds for expenditure already announced by the Minister during the tabling of the annual budget – [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].

### 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].

### Virements and shifts within the vote – [write full amount: R00.000 million]

Funds reallocated between programmes or subprogrammes or economic classification items within the 2024/25 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 Parliament must be footnoted in this table. National Treasury approvals must be obtained prior to their inclusion in the AENE chapter.

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

### Virements and shifts within the vote

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>(4 699)</b>	<b>Programme 1</b>		<b>4 699</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>(1 300)</b>	<b>Programme 2</b>		<b>1 300</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>(10 500)</b>	<b>Programme 2</b>		<b>10 500</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 Parliament may approve this virement.

### 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].

### Use of funds in emergency situations – [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].

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

#### Funds shifted between votes

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].

***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].

***Funds shifted within a vote 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.

***Self-financing expenditure***

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

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

***Declared unspent funds***

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].

***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].

**Gifts, donations and sponsorships – [write full amount: R00.000 million]**

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

The department will donate 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].

## Expenditure outcome for 2023/24 and mid-year expenditure for 2024/25

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

Programme	2023/24					2024/25			
	Adjusted appropriation	Outcome				Adjusted appropriation	Adjusted appropriation/ Total (%)	Actual expenditure	
		Apr 23 - Sep 23	% of adjusted appropriation	Apr 23 - Mar 24	% of Adjusted appropriation			Apr 24 - Sep 24	% of adjusted appropriation
R thousand									
1. Programme name									
<b>Subtotal</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 2024/25

This paragraph on expenditure trends focuses on whether expenditure is in line with the 2024 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].

R thousand	2023/24					2024/25				
	Adjusted estimate	Outcome				Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Actual receipts	
		Apr 23 - Sep 23	Adjusted estimate	Apr 23 - Mar 24	Adjusted estimate				Apr 24 - Sep 24	Adjusted estimate
<b>Departmental receipts</b>										
Economic classification item										
Economic classification item										
<b>Total</b>										

## Revenue trends for the first half of 2024/25

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

		2024/25							
		Adjustments appropriation					Total	Adjusted	
R thousand	Appropriation	Special appropriation	Amounts announced in the budget	Unforeseeable and unavoidable	Virements and shifts	Use of funds in emergency situations	Other adjustments		adjustments appropriation
Programme name									
Economic sphere									
Current									
Economic classification item									
Programme name									
Economic sphere									
Capital									
Economic classification item									

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

		2024/25							
		Adjustments appropriation					Total	Adjusted	
R thousand	Appropriation	Special appropriation	Amounts announced in the budget	Unforeseeable and unavoidable	Virements and shifts	Use of funds in emergency situations	Other adjustments		adjustments appropriation
Programme name									
Conditional grant name									

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

		2024/25							
		Adjustments appropriation					Total	Adjusted	
R thousand	Appropriation	Special appropriation	Amounts announced in the budget	Unforeseeable and unavoidable	Virements and shifts	Use of funds in emergency situations	Other adjustments		adjustments appropriation
Programme name									
Conditional grant name									

2024 AENE

**ADJUSTED ESTIMATES OF  
NATIONAL EXPENDITURE**

Technical Guidelines

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