



Technical annexure

■ In-year adjustments to main budget non-interest expenditure

Table C.1 shows in-year adjustments to the main budget non-interest expenditure since the 2022 *Budget Review*.

Table C.1 In-year adjustments to the main budget non-interest expenditure

R million	Appropriation (ENE) 2022 Budget	Adjustments appropriation (AENE)	Special appropriation	Revised
Allocated expenditure	1 657 881	2 842	30 014	1 690 737
Provisional allocations not assigned to votes	1 372	13 380		14 752
Contingency reserve	10 000	-5 000		5 000
Infrastructure Fund not assigned to votes	4 197	-4 197		–
Adjustments		10 722	30 014	
Special appropriation				
Transnet			2 900	
SANRAL			23 736	
Denel			3 378	
Rollovers		990		
Unforeseeable and unavoidable expenditure		6 395		
Expenditure earmarked in the 2022 Budget speech for future allocation		500		
Self-financing expenditure		1 580		
Direct charges adjustments ¹				
Land Bank section 70 payment		102		
Denel section 70 payment ²		205		
Skills development levy		619		
Judges' salaries		125		
National Revenue Fund payments adjustments		207		
Other adjustments		-7 881		
Declared unspent funds		-1 963		
National government projected underspending		-3 917		
Local government repayment to the National Revenue Fund		-2 000		
Main budget non-interest expenditure	1 673 450	7 024	30 014	1 710 489
In-year adjustments to the main budget non-interest expenditure since 2022 Budget				37 039

1. Excludes the unforeseen and unavoidable expenditure allocated through the provincial equitable share

2. Payment to settle Denel's guaranteed obligations in respect of its domestic medium-term note programme in terms of section 70 of the Public Finance Management Act (1999)

Source: National Treasury

■ Main budget expenditure ceiling

Table C.2 Adjustments to expenditure ceiling

R million	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Non-interest expenditure	1 486 211	1 556 386	1 619 380	1 710 489	1 709 403	1 791 591	1 882 538
Technical adjustments							
Skills development levy	-18 284	-12 413	-19 012	-21 238	-23 027	-24 816	-26 846
Eskom funding provisions	-49 000	-56 000	-31 693	-21 857	-21 015	-22 000	-23 000
NRF payments	-468	-588	-2 173	-263	–	–	–
International Oil	-3	–	-12	-12	-13	-13	-14
Pollution Compensation Fund							
Expenditure ceiling	1 418 456	1 487 385	1 566 490	1 667 118	1 665 349	1 744 762	1 832 678

Source: National Treasury

Table C.2 shows technical adjustments to the main budget non-interest expenditure to calculate the expenditure ceiling. The ceiling excludes payments directly financed by dedicated revenue sources and others not subject to policy oversight. These include:

- **Payments for financial assets financed by asset sales in the same financial year:** Revenue from the sale of assets, particularly for equity investments, generally offsets the increases in associated spending levels, so these increases do not require adjustments to departmental allocations. Financial support for Eskom is not included in the expenditure ceiling. This support is viewed as a balance sheet transaction, which could take the form of a loan agreement or large equity investment.
- **Payment transactions linked to the management of debt:** These include premiums paid on new loan issues, bond switches and buy-back transactions, revaluation profits or losses on government's foreign exchange deposits at the Reserve Bank when used to meet government's foreign-currency position commitments, and realised profits and losses on the Gold and Foreign Exchange Contingency Reserve Account. These items relate to debt and currency transactions not financed through main budget appropriations.
- **Direct charges related to specific payments made in terms of legislation that provides for the collection and transfer of such receipts outside of the main budget:** These include skills development levy contributions and the International Oil Pollution Compensation Fund. Skills development levy contributions are paid to the National Skills Fund and the sector education and training authorities. The payment schedule to the National Skills Fund is generally revised to align it directly with anticipated receipts from the levy.

Table C.3 Main budget expenditure ceiling¹

R million	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
2020 MTBPS	1 418 408	1 502 867	1 479 709	1 516 052	1 529 585		
2021 Budget Review	1 418 399	1 504 656	1 514 934	1 521 721	1 530 664		
2021 MTBPS	1 418 456	1 487 388	1 570 890	1 552 268	1 558 725	1 627 154	
2022 Budget Review		1 487 399	1 575 002	1 630 905	1 613 671	1 686 932	
2022 MTBPS		1 487 385	1 566 490	1 667 118	1 665 349	1 744 762	1 832 678

1. The expenditure ceiling differs from main budget non-interest expenditure

Source: National Treasury

■ Changes to the main budget framework since the 2022 Budget

Table C.4 summarises the changes to the main budget fiscal framework compared with the 2022 Budget estimates. The budget balances for 2022/23 to 2024/25 have improved, mainly due to higher-than-expected revenue projections. The increases in non-interest expenditure partially offset the lower interest payments and higher revenue projections.

Table C.4 Revisions to main budget framework since 2022 Budget

R million	2022/23	2023/24	2024/25
Main budget revenue			
Revised	1 694 492	1 755 494	1 866 813
2022 Budget estimates	1 588 044	1 660 223	1 774 174
Difference	106 448	95 271	92 638
Main budget non-interest expenditure			
Revised	1 710 489	1 709 403	1 791 591
2022 Budget estimates	1 673 450	1 657 028	1 733 044
Difference	37 039	52 376	58 546
Debt-service costs			
Revised	307 739	332 157	352 905
2022 Budget estimates	301 806	334 979	363 515
Difference	5 933	-2 822	-10 610
Main budget primary balance			
Revised	-15 997	46 091	75 222
2022 Budget estimates	-85 407	3 195	41 130
Difference	69 410	42 896	34 092
Main budget balance			
Revised	-323 736	-286 066	-277 683
2022 Budget estimates	-387 213	-331 784	-322 385
Difference	63 477	45 718	44 702

Source: National Treasury

Main budget framework and financing requirements

Table C.5 indicates government's financing gap. A detailed discussion of the main budget framework and financing requirements is in Chapter 3.

Table C.5 Main budget framework and financing requirements

MACROECONOMIC PROJECTIONS							
R billion/percentage change	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Real GDP growth	0.3%	-7.1%	6.3%	1.4%	1.8%	1.7%	1.8%
Nominal GDP growth	5.3%	-1.6%	12.1%	5.8%	6.2%	6.6%	6.4%
CPI inflation	4.2%	2.9%	5.2%	6.8%	4.7%	4.6%	4.6%
GDP at current prices (R billion)	5 699.2	5 606.7	6 287.6	6 652.1	7 061.3	7 527.4	8 008.4
MAIN BUDGET FRAMEWORK							
R billion/percentage of GDP	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Revenue							
Personal income tax	527.6	487.0	554.0	596.1	637.1	684.8	739.1
Corporate income tax	211.5	202.1	320.4	332.7	333.7	353.5	371.8
Value-added tax	346.8	331.2	390.9	434.9	473.6	503.4	537.0
Other tax revenue	163.5	146.4	186.0	185.3	207.3	220.7	234.2
Customs and excise duties	106.4	82.9	112.4	132.9	137.1	144.8	154.4
SACU transfers	-50.3	-63.4	-46.0	-43.7	-79.7	-84.9	-78.5
Non-tax revenue	27.6	26.3	40.5	52.3	38.5	40.0	42.3
National Revenue Fund receipts ¹	12.8	25.8	6.1	3.9	7.9	4.4	2.2
Main budget revenue	1 345.9	1 238.4	1 564.3	1 694.5	1 755.5	1 866.8	2 002.5
	23.6%	22.1%	24.9%	25.5%	24.9%	24.8%	25.0%
Expenditure							
Expenditure ceiling	1 418.5	1 487.4	1 566.5	1 667.1	1 665.3	1 744.8	1 832.7
<i>Baseline and provisional allocations</i>	1 418.5	1 487.4	1 566.5	1 662.1	1 659.3	1 697.4	1 775.3
<i>Contingency reserve</i>	–	–	–	5.0	6.0	6.0	10.0
<i>Unallocated reserve</i>	–	–	–	–	–	41.3	47.3
Other non-interest expenditure ²	67.8	69.0	52.9	43.4	44.1	46.8	49.9
Non-interest expenditure	1 486.2	1 556.4	1 619.4	1 710.5	1 709.4	1 791.6	1 882.5
Debt-service costs	204.8	232.6	268.1	307.7	332.2	352.9	380.7
Main budget expenditure	1 691.0	1 789.0	1 887.5	2 018.2	2 041.6	2 144.5	2 263.2
	29.7%	31.9%	30.0%	30.3%	28.9%	28.5%	28.3%
Main budget balance	-345.1	-550.6	-323.1	-323.7	-286.1	-277.7	-260.7
	-6.1%	-9.8%	-5.1%	-4.9%	-4.1%	-3.7%	-3.3%
Primary balance	-140.3	-318.0	-55.1	-16.0	46.1	75.2	119.9
	-2.5%	-5.7%	-0.9%	-0.2%	0.7%	1.0%	1.5%
BORROWING REQUIREMENT							
Main budget balance	-345.1	-550.6	-323.1	-323.7	-286.1	-277.7	-260.7
Redemptions	-70.7	-67.6	-65.3	-87.5	-160.6	-167.0	-184.9
Gross borrowing requirement	-415.8	-618.3	-388.4	-411.2	-446.7	-444.7	-445.7
	-7.3%	-11.0%	-6.2%	-6.2%	-6.3%	-5.9%	-5.6%
GOVERNMENT DEBT							
Gross loan debt	3 261.3	3 935.7	4 277.5	4 752.0	5 002.2	5 296.1	5 607.8
	57.2%	70.2%	68.0%	71.4%	70.8%	70.4%	70.0%
Net loan debt	2 997.8	3 601.8	4 011.1	4 508.3	4 849.4	5 190.8	5 513.4
	52.6%	64.2%	63.8%	67.8%	68.7%	69.0%	68.8%

1. Mainly revaluation profits on foreign-currency transactions and premiums on loan transactions

2. Technical adjustments explained in Table C.2

Source: National Treasury

Tax revenue outlook

Table C.6 Tax revenue and tax bases

R million/percentage change	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
	Outcome			Estimate	Projections		
Personal income tax	527 633	487 011	553 951	596 093	637 141	684 808	739 146
Wage bill ¹	4.3%	-2.8%	8.0%	6.7%	6.3%	6.8%	7.2%
Buoyancy	1.68	2.78	1.71	1.14	1.10	1.10	1.10
Corporate income tax	211 522	202 123	320 447	332 746	333 746	353 497	371 773
Net operating surplus	7.5%	0.1%	18.8%	0.6%	5.2%	7.0%	5.2%
Buoyancy	-0.03	-53.33	3.11	6.29	0.06	0.84	1.00
Net value-added tax	346 761	331 197	390 895	434 859	473 631	503 421	536 989
Household consumption	5.6%	-4.9%	12.5%	8.8%	6.8%	6.3%	6.5%
Buoyancy	1.21	0.92	1.44	1.28	1.31	0.99	1.03
Domestic VAT	399 288	392 936	448 760	488 248	521 449	554 415	590 197
Household consumption	5.6%	-4.9%	12.5%	8.8%	6.8%	6.3%	6.5%
Buoyancy	0.97	0.33	1.13	1.00	1.00	1.00	1.00
Import VAT	179 987	166 454	204 552	246 612	246 750	259 193	276 887
Nominal imports	1.8%	-13.0%	27.2%	24.9%	0.1%	5.0%	6.8%
Buoyancy	1.54	0.58	0.84	0.83	1.00	1.00	1.00
VAT refunds	-232 515	-228 193	-262 417	-300 001	-294 567	-310 186	-330 095
Nominal exports	4.7%	1.2%	26.8%	9.6%	0.9%	6.0%	6.4%
Buoyancy	0.31	-1.60	0.56	1.50	-2.12	0.89	1.00
Customs duties	55 428	47 290	57 994	72 603	72 644	76 307	81 517
Nominal imports	1.8%	-13.0%	27.2%	24.9%	0.1%	5.0%	6.8%
Buoyancy	0.47	1.13	0.83	1.01	1.00	1.00	1.00
Specific excise duties	46 827	32 273	49 705	55 533	59 309	63 059	67 128
Household consumption	5.6%	-4.9%	12.5%	8.8%	6.8%	6.3%	6.5%
Buoyancy	2.61	6.39	4.31	1.34	1.00	1.00	1.00
Skills development levy	18 486	12 250	19 336	21 238	23 027	24 816	26 846
Private-sector wage bill	3.3%	-5.8%	9.6%	7.5%	8.4%	7.8%	8.2%
Buoyancy	1.81	5.82	6.00	1.32	1.00	1.00	1.00
Fuel levy	80 175	75 503	88 889	80 635	96 740	103 126	109 716
Nominal GDP	5.3%	-1.6%	12.1%	5.8%	6.2%	6.6%	6.4%
Buoyancy	1.21	3.59	1.46	-1.60	3.25	1.00	1.00
Ad valorem excise duties	4 124	3 386	4 725	4 807	5 103	5 440	5 787
Nominal GDP	5.3%	-1.6%	12.1%	5.8%	6.2%	6.6%	6.4%
Buoyancy	-0.31	11.03	3.26	0.30	1.00	1.00	1.00
Other²	64 810	58 678	77 812	83 403	87 544	92 808	97 589
Nominal GDP	5.3%	-1.6%	12.1%	5.8%	6.2%	6.6%	6.4%
Buoyancy	-0.34	5.82	2.68	1.24	0.81	0.91	0.81
Gross tax	1 355 766	1 249 711	1 563 754	1 681 918	1 788 885	1 907 282	2 036 490
Nominal GDP	5.3%	-1.6%	12.1%	5.8%	6.2%	6.6%	6.4%
Buoyancy	1.00	4.82	2.07	1.30	1.03	1.00	1.06

1. Total remuneration in the formal non-agriculture sector

2. Other includes dividends tax, interest on overdue income tax, taxes on property, stamp duties and fees, departure tax, electricity levy, plastic bag levy and all other minor taxes

Source: National Treasury

Southern African Customs Union revenue pool

Payments to the Southern African Customs Union (SACU) for 2021/22 and 2022/23 remain unchanged from the 2022 Budget estimates. The SACU revenue-sharing formula adjusts for forecast errors with a two-year lag. As a result, the projected 2023/24 SACU payments include the forecast error adjustment for 2021/22 based on the outcomes of the common revenue pool estimates. Compared with the 2022 Budget, SACU payments projections have been revised higher by R13.2 billion in 2023/24 and

R19.4 billion in 2024/25. The revisions to SACU payments are mainly due to higher common revenue pool estimates than projected in the 2022 *Budget Review*.

■ Fiscal framework assumptions for long-term main budget baseline

The long-term main budget fiscal framework assumptions that underpin the long-term debt outlook include the following:

- No new revenue measures from 2023/24 onwards.
- The gap between gross tax and main budget revenue averages 0.48 per cent of GDP per year from 2026/27 onwards.
- In real terms, non-interest expenditure (excluding the Infrastructure Fund and Eskom financial support) grows by 1.5 per cent per year from 2026/27 onwards.
- The Infrastructure Fund amounts are R8 billion in 2023/24, R12.6 billion in 2024/25, R10.8 billion in 2025/26, R17 billion in 2026/27, R24 billion in 2027/28 and R24.5 billion in 2028/29. Over a decade from 2019/20, the Infrastructure Fund remains at R100 billion, as announced in the 2019 *Medium Term Budget Policy Statement*. Underspensing of R4.2 billion on the Infrastructure Fund allocations in 2022/23 is added back in 2026/27 (R2 billion) and 2027/28 (R2.2 billion).
- Financial support for Eskom amounts to R224.6 billion from 2019/20 until 2025/26.
- Beyond the medium term, real GDP growth averages 2.1 per cent.

■ 2021/22 outcomes and 2022/23 mid-year estimates

Table C.7 summarises national and provincial appropriated expenditure outcomes for 2021/22 and estimates for the first half of 2022/23. Tables C.8 and C.9 present additional details.

In 2021/22, national expenditure amounted to R1.89 trillion, which was R18.9 billion lower than the adjusted budget estimate. The underspending was mainly driven by lower spending on goods and services, transfers and subsidies, and capital assets. Goods and services underspending was largely driven by lower spending on consultants (business and advisory services) and agency and outsourced services. The largest drivers of underspending on transfers and subsidies were transfers to households and municipalities. The underspending on payments to capital assets was mainly a result of lower spending on buildings and other fixed structures.

For the first six months of 2022/23, national departments spent R947.2 billion or 47.3 per cent of their adjusted budgets. Provinces spent R281.9 billion or 40.4 per cent of their original budgets for the first five months of the fiscal year. Provinces are primarily responsible for delivering social services, including basic education and health. Compensation of employees is the largest spending item in provincial budgets, accounting for 61.5 per cent of spending in the first five months of 2022/23.

Table C.7 National and provincial expenditure outcomes and mid-year estimates

	2021/22			2022/23				Actual spending April to September ⁴
	Adjusted appropriation	Audited outcome	Over(-)/Under(+)	Main budget	Special appropriation ¹	Adjustments appropriation ²	Adjusted appropriation ³	
R billion								
National appropriation	1 050.5	1 031.8	18.7	1 057.0	30.0	7.5	1 094.5	501.5
Direct charges	855.8	855.6	0.2	902.7	–	7.2	909.9	445.7
Debt-service costs	268.3	268.1	0.2	301.8	–	5.9	307.7	147.8
Provincial equitable share	544.8	544.8	–	560.8	–	0.0	560.8	280.4
Other direct charges	42.7	42.7	–	40.1	–	1.3	41.4	17.6
National votes	1 906.4	1 887.5	18.9	1 959.7	30.0	14.7	2 004.4	947.2
<i>of which:</i>								
Compensation of employees	181.7	181.6	0.0	182.8	–	0.6	183.4	89.9
Goods and services	89.9	77.8	12.1	81.7	–	1.7	83.4	32.2
Transfers and subsidies	1 276.7	1 271.4	5.3	1 352.0	–	1.2	1 353.2	665.3
Payments for capital assets	15.8	14.3	1.5	15.5	–	1.4	16.9	5.0
Payments for financial assets	73.8	73.9	-0.1	25.6	30.0	3.9	59.6	6.9
Provisional allocation for contingencies not assigned to votes	–	–	–	5.6	–	9.2	14.8	–
Contingency reserve	–	–	–	10.0	–	-5.0	5.0	–
National government projected underspending	-3.8	–	-3.8	–	–	-3.9	-3.9	–
Local government repayment to the National Revenue Fund	-2.5	–	-2.5	–	–	-2.0	-2.0	–
Main budget expenditure	1 900.1	1 887.5	12.6	1 975.3	30.0	13.0	2 018.2	947.2
Provincial expenditure	690.3	679.1	11.2	698.1	n/a	n/a	n/a	281.9
<i>of which:</i>								
Compensation of employees	417.2	416.4	0.7	422.5	n/a	n/a	n/a	173.3
Goods and services	145.5	140.3	5.2	148.9	n/a	n/a	n/a	59.4
Transfers and subsidies	90.7	88.4	2.3	88.4	n/a	n/a	n/a	38.4
Payments for capital assets	36.9	33.7	3.1	38.4	n/a	n/a	n/a	10.9

1. Special Appropriation Bill (2022)

2. Adjustments Appropriation Bill (2022)

3. Provinces will table an adjusted budget during November 2022

4. Provinces' actual expenditure is for April to August 2022

Source: National Treasury

Table C.8 Expenditure by vote

	2021/22 ¹			2022/23				
	Adjusted appropriation	Audited outcome	Over(-)/Under(+)	Main budget	Special appropriation ³	Adjustments appropriation	Adjusted appropriation	Actual spending April to September
R million								
1 The Presidency	605	518	86	607	–	–	607	224
2 Parliament ²	2 144	2 144	–	2 212	–	118	2 330	–
3 Cooperative Governance	101 260	98 443	2 817	111 365	–	3 650	115 015	42 181
4 Government Communication and Information System	757	755	2	720	–	1	721	360
5 Home Affairs	9 431	9 431	–	9 406	–	1 298	10 704	4 479
6 International Relations and Cooperation	6 518	6 037	481	6 601	–	102	6 703	3 217
7 National School of Government	214	208	7	228	–	–	228	106
8 National Treasury	63 647	62 370	1 277	33 939	–	-102	33 838	15 442
9 Planning, Monitoring and Evaluation	459	397	62	471	–	–	471	200
10 Public Enterprises	36 275	36 027	248	23 929	6 278	2 933	33 140	5 684
11 Public Service and Administration	532	458	74	540	–	–	540	244
12 Public Service Commission	286	266	21	288	–	–	288	130
13 Public Works and Infrastructure	8 354	8 082	272	8 547	–	-410	8 137	3 931
14 Statistics South Africa	4 932	4 648	283	2 759	–	194	2 953	2 216
15 Traditional Affairs	173	155	18	177	–	–	177	80
16 Basic Education	28 484	28 415	69	29 560	–	117	29 677	16 736
17 Higher Education and Training	97 889	97 415	474	109 515	–	–	109 515	75 716
18 Health	65 909	65 137	771	64 531	–	–	64 531	30 540
19 Social Development	233 727	231 865	1 862	257 001	–	-5 462	251 539	115 080
20 Women, Youth and Persons with Disabilities	1 196	1 164	31	987	–	–	987	652
21 Civilian Secretariat for the Police Service	151	138	13	152	–	–	152	76
22 Correctional Services	25 943	25 694	250	26 109	–	1	26 110	12 781
23 Defence	48 796	48 776	21	49 090	–	1 709	50 799	24 238
24 Independent Police Investigative Directorate	354	348	6	357	–	–	357	160
25 Justice and Constitutional Development	19 509	19 100	408	20 022	–	90	20 112	9 056
26 Military Veterans	607	516	92	666	–	–	666	256
27 Office of the Chief Justice	1 242	1 156	86	1 266	–	27	1 292	598
28 Police	100 474	99 595	878	100 695	–	-32	100 664	47 642
29 Agriculture, Land Reform and Rural Development	18 023	16 931	1 092	17 288	–	141	17 429	7 125
30 Communications and Digital Technologies	3 884	3 569	315	2 717	–	200	2 917	1 621
31 Employment and Labour	3 816	3 232	584	3 956	–	118	4 074	1 865
32 Forestry, Fisheries and the Environment	9 100	7 490	1 610	8 948	–	-10	8 938	4 151
33 Human Settlements	31 680	30 960	720	33 025	–	442	33 467	14 137
34 Mineral Resources and Energy	9 241	8 904	338	10 346	–	73	10 419	4 060
35 Science and Innovation	9 006	8 962	44	9 133	–	–	9 133	4 562
36 Small Business Development	2 637	2 613	24	2 563	–	-35	2 528	1 300
37 Sport, Arts and Culture	5 747	5 644	104	6 295	–	–	6 295	2 780
38 Tourism	2 545	2 538	8	2 492	–	–	2 492	1 006
39 Trade, Industry and Competition	11 812	11 614	198	10 859	–	20	10 879	5 604
40 Transport	65 426	64 903	522	69 126	23 736	2 256	95 118	34 254
41 Water and Sanitation	17 735	15 204	2 532	18 540	–	15	18 555	7 010
Total appropriation by vote	1 050 521	1 031 823	18 698	1 057 029	30 014	7 454	1 094 497	501 499

Table C.8 Expenditure by vote (continued)

R million	2021/22 ¹			2022/23				
	Adjusted appropriation	Audited outcome	Over(-)/ Under(+)	Main budget	Special appropriation ³	Adjustments appropriation	Adjusted appropriation	Actual spending April to September
Total appropriation by vote	1 050 521	1 031 823	18 698	1 057 029	30 014	7 454	1 094 497	501 499
Plus:								
Direct charges against the National Revenue Fund								
President and deputy president salaries (The Presidency)	8	6	2	8	–	–	8	3
Members' remuneration (Parliament)	502	502	–	472	–	–	472	–
Debt-service costs (National Treasury)	268 306	268 072	235	301 806	–	5 933	307 739	147 793
Provincial equitable share (National Treasury)	544 835	544 835	–	560 757	–	49	560 805	280 378
General fuel levy sharing with metropolitan municipalities (National Treasury)	14 617	14 617	–	15 335	–	–	15 335	5 112
National Revenue Fund payments (National Treasury)	2 008	2 173	-165	56	–	207	263	263
Auditor-General of South Africa (National Treasury)	70	140	-70	73	–	–	73	73
Section 70 of the Public Finance Management Act (1999) payment: Land and Agricultural Development Bank of SA (National Treasury)	–	–	–	–	–	102	102	–
Section 70 of the Public Finance Management Act (1999) payment: Denel (Public Enterprises)	3 036	3 031	5	–	–	205	205	201
Skills levy and sector education and training authorities (Higher Education and Training)	18 933	19 012	-79	20 619	–	619	21 238	10 150
Magistrates' salaries (Justice and Constitutional Development)	2 396	2 175	222	2 399	–	–	2 399	1 185
Judges' salaries (Office of the Chief Justice)	1 118	1 063	55	1 123	–	125	1 247	577
International Oil Pollution Compensation Fund (Transport)	12	3	8	12	–	–	12	–
Total direct charges against the National Revenue Fund	855 841	855 629	213	902 658	–	7 238	909 896	445 735
Provisional allocation not assigned to votes	–	–	–	1 372	–	13 380	14 752	–
Infrastructure Fund not assigned to votes	–	–	–	4 197	–	-4 197	–	–
Provisional reduction to fund	–	–	–	–	–	–	–	–
Land Bank allocation	–	–	–	–	–	–	–	–
Contingency reserve	–	–	–	10 000	–	-5 000	5 000	–
National government projected underspending	-3 775	–	-3 775	–	–	-3 917	-3 917	–
Local government repayment to the National Revenue Fund	-2 500	–	-2 500	–	–	-2 000	-2 000	–
Total	1 900 087	1 887 451	12 636	1 975 257	30 014	12 957	2 018 228	947 233

1. The 2021/22 financial year numbers were adjusted to include function shifts

2. Amendments to Parliament's budget are determined independently of the national government's budget processes in accordance with the Financial Management of Parliament and Provincial Legislatures Act (2009), as amended

3. Special Appropriation Bill (2022)

Source: National Treasury

Table C.9 Expenditure by province

	2021/22					2022/23	
	Main budget	Adjusted budget	Audited outcome	Over(-)/ Under(+)	Deviation from adjusted budget	Main budget	Actual spending April to August
R million							
Eastern Cape	82 608	86 130	85 525	605	0.7%	86 428	37 587
Education	35 077	37 140	36 948	192	0.5%	38 559	16 515
Health	26 431	27 775	27 632	143	0.5%	27 362	12 652
Social development	3 055	3 316	3 195	121	3.7%	2 788	1 220
Other functions	18 046	17 900	17 751	149	0.8%	17 719	7 200
Free State	38 667	40 118	39 559	559	1.4%	40 981	16 317
Education	15 475	16 280	16 481	-202	-1.2%	17 293	7 288
Health	12 135	12 599	12 201	398	3.2%	12 711	5 232
Social development	1 442	1 534	1 508	26	1.7%	1 179	513
Other functions	9 614	9 705	9 369	336	3.5%	9 797	3 284
Gauteng	142 553	149 487	144 177	5 310	3.6%	152 985	61 378
Education	53 458	56 678	56 211	467	0.8%	59 736	23 749
Health	56 505	59 626	57 049	2 576	4.3%	59 426	25 515
Social development	5 883	6 149	6 026	123	2.0%	5 537	2 247
Other functions	26 707	27 035	24 892	2 143	7.9%	28 286	9 867
KwaZulu-Natal	133 670	141 175	141 151	23	0.0%	140 375	57 517
Education	53 184	57 638	58 037	-398	-0.7%	57 481	24 719
Health	48 412	50 630	50 630	-	0.0%	49 610	21 015
Social development	3 699	3 953	3 894	60	1.5%	3 198	1 386
Other functions	28 375	28 953	28 591	362	1.3%	30 086	10 396
Limpopo	68 767	75 362	73 502	1 860	2.5%	74 230	29 585
Education	32 586	35 726	35 203	523	1.5%	36 445	14 856
Health	21 973	23 480	22 910	571	2.4%	22 726	8 930
Social development	2 016	2 308	2 236	72	3.1%	1 788	731
Other functions	12 191	13 848	13 154	694	5.0%	13 272	5 068
Mpumalanga	53 576	55 397	54 961	436	0.8%	56 443	21 942
Education	22 336	23 477	23 537	-60	-0.3%	24 273	9 845
Health	16 204	16 664	16 487	178	1.1%	16 825	6 318
Social development	1 841	1 854	1 801	53	2.9%	1 616	651
Other functions	13 195	13 401	13 137	264	2.0%	13 729	5 128
Northern Cape	18 995	19 901	19 686	215	1.1%	19 599	7 921
Education	7 137	7 476	7 470	6	0.1%	7 672	3 135
Health	5 716	5 915	5 883	32	0.5%	5 894	2 369
Social development	969	1 004	950	55	5.4%	909	364
Other functions	5 173	5 505	5 383	122	2.2%	5 124	2 054
North West	46 240	48 788	47 220	1 569	3.2%	49 712	19 587
Education	18 011	19 295	19 078	218	1.1%	20 346	7 748
Health	14 119	15 271	15 387	-116	-0.8%	15 186	6 633
Social development	1 772	1 828	1 685	142	7.8%	1 654	651
Other functions	12 338	12 394	11 070	1 325	10.7%	12 525	4 555
Western Cape	72 397	73 933	73 335	597	0.8%	77 383	30 108
Education	24 460	25 388	25 356	32	0.1%	28 033	10 959
Health	27 392	28 190	27 916	274	1.0%	29 094	11 283
Social development	2 663	2 726	2 706	20	0.7%	2 285	1 008
Other functions	17 882	17 628	17 358	271	1.5%	17 971	6 858
Total	657 473	690 291	679 117	11 174	1.6%	698 135	281 942
Education	261 724	279 099	278 319	780	0.3%	289 838	118 814
Health	228 888	240 151	236 095	4 056	1.7%	238 834	99 946
Social development	23 341	24 671	23 999	672	2.7%	20 956	8 771
Other functions	143 521	146 370	140 704	5 666	3.9%	148 507	54 411

Source: National Treasury