

C

2024 MTBPS
TECHNICAL
ANNEXURE



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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 2024 *Budget Review*.

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

R million	Appropriation (ENE) 2024 Budget	Adjustments appropriation (AENE)	Revised
Allocated non-interest expenditure	1 748 214	-5 570	1 742 643
Provisional allocations not assigned to votes	570	-570	–
Contingency reserve	5 000	-5 000	–
Upward adjustments		19 090	
Rollovers		2 051	
SANDF troop deployment in DRC		2 100	
Unforeseeable and unavoidable expenditure		2 133	
Special appropriation		5 117	
<i>SANRAL GFIP phase 1 debt repayment (national government portion)</i>		1 215	
<i>SANRAL GFIP phase 1 debt repayment (provincial government portion) ¹</i>		3 806	
<i>International Court of Justice</i>		96	
Announced in the 2024 Budget ²		2 661	
Members' remuneration (Parliament)		221	
Judges' salaries		158	
Self-financing expenditure		2 576	
Skills development levy		-7	
NRF payments		2 080	
Downward adjustments	–	-3 156	
Declared unspent funds		-242	
National government projected underspending		-914	
Local government repayment to the National Revenue Fund		-2 000	
Main budget non-interest expenditure	1 753 784	10 364	1 764 148
In-year adjustments to the main budget non-interest expenditure since 2024 Budget			10 364

1. Includes R546 million for maintenance backlog

2. Includes increase in COVID-19 SRD grant, SANDF troop deployment in Mozambique, Western Cape Rapid School Build programme baseline allocation and G20

Source: National Treasury

CHANGES TO MAIN BUDGET NON-INTEREST EXPENDITURE FOR THE NEXT TWO YEARS

Table C.2 presents changes to main budget non-interest expenditure since the 2024 Budget for the next two years.

Table C.2 Changes to main budget non-interest expenditure

R million	2025/26	2026/27	Total
Non-interest expenditure (2024 Budget)	1 840 913	1 932 982	3 773 895
Additions to baselines and provisional allocations	16 824	16 793	33 616
Local government elections	—	1 435	1 435
SANRAL GFIP phase 1 debt repayment ¹ and maintenance backlog	8 681	4 639	13 320
SARS spending adjustments and further support	500	1 500	2 000
Early retirement costs	4 400	6 600	11 000
SANDF troop deployment in DRC carry-through costs	1 800	1 747	3 547
Other spending additions ²	1 443	871	2 314
Technical adjustments	-435	-771	-1 206
Revised non-interest expenditure (2024 MTBPS)	1 857 302	1 949 003	3 806 305
Change in non-interest expenditure from 2024 Budget	16 389	16 021	32 410

1. Includes the national government portion of R3.2 billion in 2025/26

2. Includes G20 and ICASA spectrum auction cost in 2025/26, new ministries and deputy ministries carry-through costs and financing of Parliament and Office of Chief Justice funding pressures and the International Court of Justice

Source: National Treasury

MAIN BUDGET EXPENDITURE CEILING

Table C.3 Adjustments to expenditure ceiling

R million	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Non-interest expenditure	1 619 208	1 700 698	1 690 809	1 764 148	1 857 302	1 949 003	2 036 078
Technical adjustments							
Skills development levy	-19 012	-20 809	-22 424	-24 493	-26 006	-27 811	-29 773
Eskom funding provisions	-31 693	-21 857	—	—	—	—	—
NRF payments	-2 173	-263	-1 093	-2 080	—	—	—
International Oil Pollution Compensation Fund	-3	-2	-13	-13	-14	-14	-15
Expenditure ceiling	1 566 327	1 657 767	1 667 279	1 737 561	1 831 282	1 921 178	2 006 290

Source: National Treasury

Table C.3 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.
- **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.4 Main budget expenditure ceiling¹

R million	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
2022 MTBPS	1 566 490	1 667 118	1 665 349	1 744 762	1 832 678		
2023 Budget Review	1 566 498	1 653 459	1 671 030	1 750 276	1 842 572		
2023 MTBPS	1 566 327	1 657 767	1 667 370	1 713 335	1 795 241	1 884 736	
2024 Budget Review	1 566 327	1 657 767	1 664 709	1 729 270	1 814 458	1 904 385	
2024 MTBPS	1 566 327	1 657 767	1 667 279	1 737 561	1 831 282	1 921 178	2 006 290

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

Source: National Treasury

REVISIONS TO MAIN BUDGET REVENUE ESTIMATES

Table C.5 shows revisions to the main budget revenue estimates since the 2024 Budget.

Table C.5 Revisions to main budget revenue estimates

R billion	2024/25		2025/26		2026/27	
	2024 MTBPS	Deviation from the 2024 Budget	2024 MTBPS	Deviation from the 2024 Budget	2024 MTBPS	Deviation from the 2024 Budget
Revenue						
Gross tax revenue	1 840.8	-22.3	1 971.8	-19.4	2 111.1	-21.9
Non-tax revenue	36.0	1.4	34.0	1.1	33.2	0.9
SACU ¹	-89.9	-0.0	-73.5	3.7	-75.5	4.2
National Revenue Fund receipts	10.5	3.2	0.4	-0.2	0.8	0.4
Main budget revenue	1 797.4	-17.7	1 932.6	-14.8	2 069.6	-16.4

1. Southern African Customs Union. Amounts made up of payments and other adjustments

Source: National Treasury

CHANGES TO THE MAIN BUDGET FRAMEWORK SINCE THE 2024 BUDGET

Table C.6 summarises the changes to the main budget fiscal framework compared with the 2024 Budget estimates. The budget balances for 2024/25 to 2026/27 have worsened, mainly due to lower-than-expected revenue projections and higher non-interest expenditure and debt-service costs.

Table C.6 Revisions to main budget framework since 2024 Budget

R million	2024/25	2025/26	2026/27
Main budget revenue			
Revised	1 797 368	1 932 639	2 069 578
2024 Budget estimates	1 815 020	1 947 425	2 086 004
Difference	-17 652	-14 786	-16 426
Main budget non-interest expenditure			
Revised	1 764 148	1 857 302	1 949 003
2024 Budget estimates	1 753 784	1 840 913	1 932 982
Difference	10 364	16 389	16 021
Debt-service costs			
Revised	388 854	419 112	445 742
2024 Budget estimates	382 183	414 664	440 240
Difference	6 671	4 449	5 502
Main budget primary balance			
Revised	33 220	75 337	120 574
2024 Budget estimates	61 237	106 512	153 022
Difference	-28 016	-31 175	-32 448
Main budget balance			
Revised	-355 634	-343 775	-325 168
2024 Budget estimates	-320 946	-308 151	-287 218
Difference	-34 688	-35 624	-37 950

Source: National Treasury

MAIN BUDGET FRAMEWORK AND FINANCING REQUIREMENTS

Table C.7 indicates government's financing gap. A detailed discussion of the main budget framework and financing requirements is in Chapter 3.

Table C.7 Main budget framework and financing requirements

Macroeconomic projections							
R billion/percentage change	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Real GDP growth	6.2%	1.4%	0.7%	1.4%	1.6%	1.8%	1.9%
Nominal GDP growth	12.6%	6.9%	4.9%	6.1%	6.5%	6.5%	6.6%
CPI inflation	5.2%	7.2%	5.5%	4.3%	4.5%	4.5%	4.5%
GDP at current prices (R billion)	6 325.6	6 763.5	7 094.8	7 524.1	8 014.4	8 532.2	9 091.9
Main budget framework							
R billion/percentage of GDP	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Revenue							
Personal income tax	554.0	600.4	648.9	729.0	774.6	825.8	884.3
Corporate income tax	320.4	344.7	313.1	314.4	342.0	377.0	403.6
Value-added tax	390.9	422.4	447.6	463.8	490.7	519.9	553.2
Other tax revenue	186.0	184.6	199.9	195.3	216.3	230.3	245.1
Customs and excise duties	112.4	134.6	131.4	138.3	148.2	158.2	169.0
SACU transfers	-46.0	-43.7	-79.8	-89.9	-73.5	-75.5	-86.4
Non-tax revenue	40.4	51.0	43.9	36.0	34.0	33.2	33.4
National Revenue Fund receipts ¹	6.1	5.2	19.0	10.5	0.4	0.8	0.6
Main budget revenue	1 564.3	1 699.2	1 724.0	1 797.4	1 932.6	2 069.6	2 202.8
	24.7%	25.1%	24.3%	23.9%	24.1%	24.3%	24.2%
Expenditure							
Expenditure ceiling	1 566.3	1 657.8	1 667.3	1 737.6	1 831.3	1 921.2	2 006.3
Baseline and provisional allocations	1 566.3	1 657.8	1 667.3	1 737.6	1 823.7	1 906.7	1 985.5
Contingency reserve	–	–	–	–	7.6	14.5	20.8
Other non-interest expenditure ²	52.9	42.9	23.5	26.6	26.0	27.8	29.8
Non-interest expenditure	1 619.2	1 700.7	1 690.8	1 764.1	1 857.3	1 949.0	2 036.1
Debt-service costs	268.1	308.5	356.1	388.9	419.1	445.7	475.7
Main budget expenditure	1 887.3	2 009.2	2 046.9	2 153.0	2 276.4	2 394.7	2 511.8
	29.8%	29.7%	28.9%	28.6%	28.4%	28.1%	27.6%
Main budget balance	-323.0	-309.9	-322.9	-355.6	-343.8	-325.2	-309.0
	-5.1%	-4.6%	-4.6%	-4.7%	-4.3%	-3.8%	-3.4%
Primary balance	-54.9	-1.5	33.2	33.2	75.3	120.6	166.7
	-0.9%	-0.0%	0.5%	0.4%	0.9%	1.4%	1.8%
Borrowing requirement							
Main budget balance	-323.0	-309.9	-322.9	-355.6	-343.8	-325.2	-309.0
Redemptions	-65.3	-90.3	-144.4	-105.0	-173.7	-154.8	-306.0
Eskom debt-relief arrangement	–	–	-76.0	-64.2	-110.2	–	–
GFECRA settlement (net)	–	–	–	100.0	25.0	25.0	–
Gross borrowing requirement	-388.3	-400.3	-543.3	-424.7	-602.7	-455.0	-614.9
	-6.1%	-5.9%	-7.7%	-5.6%	-7.5%	-5.3%	-6.8%
Government debt							
Gross loan debt	4 277.5	4 765.4	5 259.4	5 622.5	6 054.7	6 424.4	6 817.5
	67.6%	70.5%	74.1%	74.7%	75.5%	75.3%	75.0%
Net loan debt	4 011.1	4 516.3	5 063.7	5 465.6	5 958.3	6 329.4	6 713.7
	63.4%	66.8%	71.4%	72.6%	74.3%	74.2%	73.8%

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

2. Technical adjustments explained in Table C.3

Source: National Treasury

TAX REVENUE OUTLOOK

Table C.8 Tax revenue and tax bases

	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
R million/percentage change	Outcome			Estimate	Projections		
Personal income tax	553 951	600 367	648 911	729 002	774 639	825 764	884 311
Wage bill ¹	8.0%	5.0%	5.1%	5.5%	6.1%	6.0%	6.4%
Buoyancy	1.72	1.67	1.59	2.25	1.03	1.10	1.10
Corporate income tax	320 447	344 660	313 097	314 407	341 993	376 973	403 575
Net operating surplus	20.4%	8.4%	2.6%	7.0%	7.7%	7.6%	7.1%
Buoyancy	2.87	0.90	-3.48	0.06	1.13	1.35	1.00
Net value-added tax	390 895	422 416	447 557	463 755	490 664	519 856	553 235
Household consumption	13.0%	9.4%	6.3%	6.5%	6.2%	6.4%	6.5%
Buoyancy	1.38	0.86	0.94	0.55	0.94	0.93	0.99
Domestic VAT	448 760	486 437	525 446	562 770	597 436	635 516	676 725
Household consumption	13.0%	9.4%	6.3%	6.5%	6.2%	6.4%	6.5%
Buoyancy	1.09	0.90	1.27	1.09	1.00	1.00	1.00
Import VAT	204 552	254 984	265 043	266 808	288 024	308 663	330 448
Nominal imports	27.1%	32.7%	2.9%	3.8%	8.0%	7.2%	7.1%
Buoyancy	0.84	0.75	1.37	0.18	1.00	1.00	1.00
VAT refunds	-262 417	-319 005	-342 933	-365 823	-394 796	-424 322	-453 937
Nominal exports	27.0%	12.0%	1.5%	3.5%	7.9%	7.5%	7.0%
Buoyancy	0.56	1.79	4.85	1.88	1.00	1.00	1.00
Customs duties	57 994	73 946	70 549	73 853	79 726	85 439	91 469
Nominal imports	27.1%	32.7%	2.9%	3.8%	8.0%	7.2%	7.1%
Buoyancy	0.83	0.84	-1.59	1.24	1.00	1.00	1.00
Specific excise duties	49 705	55 155	53 522	57 608	61 156	65 054	69 273
Household consumption	13.0%	9.4%	6.3%	6.5%	6.2%	6.4%	6.5%
Buoyancy	4.14	1.17	-0.47	1.17	1.00	1.00	1.00
Skills development levy	19 336	20 892	22 604	24 493	26 006	27 811	29 773
Private-sector wage bill	9.9%	5.0%	5.1%	5.6%	6.2%	6.9%	7.1%
Buoyancy	5.86	1.63	1.62	1.49	1.00	1.00	1.00
Fuel levy	88 889	80 473	91 508	82 368	96 256	102 475	109 197
Nominal GDP	12.6%	6.9%	4.9%	6.1%	6.5%	6.5%	6.6%
Buoyancy	1.40	-1.37	2.80	-1.65	2.59	1.00	1.00
Ad valorem excise duties	4 725	5 520	7 348	6 827	7 271	7 741	8 249
Nominal GDP	12.6%	6.9%	4.9%	6.1%	6.5%	6.5%	6.6%
Buoyancy	3.13	2.43	6.76	-1.17	1.00	1.00	1.00
Other²	77 812	83 268	85 774	88 451	94 058	99 977	106 104
Nominal GDP	12.6%	6.9%	4.9%	6.1%	6.5%	6.5%	6.6%
Buoyancy	2.58	1.01	0.61	0.52	0.97	0.97	0.93
Gross tax	1 563 754	1 686 697	1 740 870	1 840 764	1 971 768	2 111 092	2 255 186
Nominal GDP	12.6%	6.9%	4.9%	6.1%	6.5%	6.5%	6.6%
Buoyancy	1.99	1.14	0.66	0.95	1.09	1.09	1.04

1. Total remuneration in the formal non-agriculture sector

2. Other includes dividends tax, interest on overdue income tax, taxes on property, air 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 2023/24 and 2024/25 remain unchanged from the 2024 Budget estimates. The SACU revenue-sharing formula adjusts for forecast errors with a two-year lag. As a result, the projected 2025/26 SACU payments include the forecast error adjustment for 2023/24 based on the outcomes of the common revenue pool estimates.

Compared with the 2024 Budget, SACU payments projections have been revised down by R3.7 billion in 2025/26 and R4.2 billion in 2026/27. The revisions to SACU payments are mainly due to lower common revenue pool estimates than projected in the 2024 *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:

- The gap between gross tax and main budget revenue averages 0.57 per cent of GDP per year from 2028/29 onwards.
- In real terms, non-interest expenditure (excluding the Infrastructure Fund) grows by 1.2 per cent per year from 2028/29 onwards.
- The Infrastructure Fund amounts are R13.8 billion in 2024/25, R12.9 billion in 2025/26, R17.4 billion in 2026/27, R22.2 billion in 2027/28 and R23.5 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*.
- Beyond the medium term, real GDP growth averages 2.1 per cent.

2023/24 OUTCOMES AND 2024/25 MID-YEAR ESTIMATES

Table C.9 summarises national and provincial appropriated expenditure outcomes for 2023/24 and estimates for the first half of 2024/25. Tables C.10 and C.11 present additional details.

In 2023/24, national expenditure amounted to R2.05 trillion, which was R2.9 billion lower than the adjusted budget estimate. For the first six months of 2024/25, national departments spent R1.08 trillion or 49.9 per cent of their adjusted budgets. Provinces spent R384.9 billion or 50.6 per cent of their original budgets for the first six 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 61.2 per cent of spending in the first six months of 2024/25.

Table C.9 National and provincial expenditure outcomes and mid-year estimates

R billion	2023/24			2024/25				
	Adjusted appropriation ¹	Audited outcome	Over(-)/Under(+)	Main budget	Special appropriation ²	Adjust-ments appropriation	Adjusted appropriation	Actual spending April to September
National appropriation	1 065.0	1 062.0	3.0	1 102.8	5.1	11.3	1 119.2	565.6
Direct charges	984.8	984.9	-0.1	1 027.6	–	9.1	1 036.7	510.2
Debt-service costs	356.1	356.1	0.0	382.2	–	6.7	388.9	190.3
Provincial equitable share	585.1	585.1	–	600.5	–	–	600.5	300.2
Other direct charges	43.6	43.7	-0.1	44.9	–	2.5	47.4	19.7
National votes	2 049.8	2 046.9	2.9	2 130.4	5.1	20.4	2 155.9	1 075.8
<i>of which:</i>								
Compensation of employees	190.8	194.8	-4.0	206.5	–	-0.9	205.7	102.1
Goods and services	79.7	76.8	2.9	78.9	0.1	5.1	84.1	39.0
Transfers and subsidies	1 403.2	1 398.5	4.6	1 446.3	–	6.3	1 452.6	735.2
Payments for capital assets	17.2	17.2	-0.1	15.2	–	1.1	16.3	7.6
Payments for financial assets	2.6	3.1	-0.5	1.1	5.0	2.0	8.1	1.6
Provisional allocations not assigned to votes	–	–	–	0.6	–	-0.6	–	–
Contingency reserve	–	–	–	5.0	–	-5.0	–	–
National government projected underspending	-3.1	–	-3.1	–	–	-0.9	-0.9	–
Local government repayment to the National Revenue Fund	-2.5	–	-2.5	–	–	-2.0	-2.0	–
Main budget expenditure	2 044.2	2 046.9	-2.7	2 136.0	5.1	11.9	2 153.0	1 075.8
Provincial expenditure³	747.4	741.3	6.0	760.1				384.9
<i>of which:</i>								
Compensation of employees	450.6	450.5	0.1	471.7	n/a	n/a	n/a	235.5
Goods and services	161.0	159.1	1.9	156.4	n/a	n/a	n/a	83.4
Transfers and subsidies	95.7	93.9	1.8	90.8	n/a	n/a	n/a	48.1
Payments for capital assets	40.0	37.3	2.7	41.1	n/a	n/a	n/a	17.9

1. The 2023/24 adjusted appropriation includes allocations made in the Second Adjustments Appropriation Act (2024)

2. Special Appropriation Bill, 2024

3. Provinces will table an adjusted budget during November 2024

Source: National Treasury

Table C.10 Expenditure by vote

R million	2023/24			2024/25				
	Adjusted appropriation ¹	Audited outcome	Over(-)/Under(+)	Main budget	Special appropriation ³	Adjust-ments appropriation	Adjusted appropriation	Actual spending April to September
1 The Presidency	676	662	14	604	17	8	630	323
2 Parliament ²	3 209	3 209	–	2 771	–	–	2 771	–
3 Cooperative Governance	119 974	116 800	3 174	125 183	–	713	125 896	51 824
4 Government Communication and Information System	744	738	5	740	–	21	761	350
5 Home Affairs	12 380	12 379	1	10 495	–	1 600	12 095	6 923
6 International Relations and Cooperation	6 911	7 268	-358	6 566	40	475	7 081	3 629
7 National School of Government	221	218	3	219	–	–	219	110
8 National Treasury	34 350	34 075	275	33 222	–	115	33 337	16 034
9 Planning, Monitoring and Evaluation	465	438	28	450	–	–	450	195
10 Public Enterprises	275	258	17	296	–	–	296	116
11 Public Service and Administration	542	508	34	540	–	–	540	244
12 Public Service Commission	301	299	1	288	–	–	288	150
13 Public Works and Infrastructure	8 406	8 304	102	7 612	–	–	7 612	4 269
14 Statistics South Africa	2 643	2 724	-81	2 646	–	–	2 646	1 318
15 Traditional Affairs	193	187	6	187	–	–	187	91
16 Basic Education	30 029	29 961	67	32 259	–	377	32 635	19 175
17 Higher Education ⁴	107 830	107 713	117	113 015	–	-242	112 773	79 694
18 Health	58 550	58 312	238	62 219	–	7	62 225	30 718
19 Social Development	260 894	259 300	1 594	275 141	–	3 155	278 296	138 648
20 Women, Youth and Persons with Disabilities	1 007	992	15	1 008	–	13	1 021	669
21 Civilian Secretariat for the Police Service	154	150	4	156	–	–	156	77
22 Correctional Services	26 571	27 185	-614	27 758	–	1	27 759	14 650
23 Defence	52 468	55 842	-3 374	51 810	–	3 673	55 484	27 232
24 Independent Police Investigative Directorate	364	364	0	371	–	–	371	182
25 Justice and Constitutional Development	20 558	20 850	-291	21 612	38	–	21 650	10 755
26 Military Veterans	846	586	260	864	–	-51	812	278
27 Office of the Chief Justice	1 340	1 339	0	1 222	–	51	1 274	774
28 Police	105 476	105 476	0	113 597	–	26	113 624	57 338
29 Agriculture, Land Reform and Rural Development	16 758	16 714	43	16 708	–	290	16 998	7 284
30 Communications and Digital Technologies	3 312	3 280	33	3 969	–	–	3 969	1 394
31 Employment and Labour	4 017	3 996	21	3 855	–	–	3 855	1 817
32 Forestry, Fisheries and the Environment	9 539	9 469	70	8 741	–	23	8 764	4 415
33 Human Settlements	31 758	31 227	531	33 146	–	535	33 680	14 505
34 Mineral Resources and Energy	10 271	9 881	391	8 839	–	42	8 881	4 282
35 Science, Technology and Innovation ⁵	10 563	10 472	91	9 468	–	-27	9 441	4 391
36 Small Business Development	2 529	2 485	44	2 437	–	-17	2 420	1 626
37 Sport, Arts and Culture	6 089	6 065	24	6 106	–	–	6 106	2 933
38 Tourism	2 461	2 372	88	2 381	–	–	2 381	1 439
39 Trade, Industry and Competition	10 710	10 658	51	9 600	–	67	9 668	4 745
40 Transport	78 282	77 959	323	80 621	5 021	650	86 292	39 923
41 Water and Sanitation	21 376	21 332	44	24 075	–	-225	23 850	11 118
Total appropriation by vote	1 065 042	1 062 049	2 993	1 102 798	5 117	11 280	1 119 194	565 639

Table C.10 Expenditure by vote (continued)

R million	2023/24			2024/25				
	Adjusted appropriation ¹	Audited outcome	Over(-)/Under(+)	Main budget	Special appropriation ³	Adjust-ments appropriation	Adjusted appropriation	Actual spending April to September
Total appropriation by vote	1 065 042	1 062 049	2 993	1 102 798	5 117	11 280	1 119 194	565 639
Plus:								
Direct charges against the National Revenue Fund								
President and deputy president salaries (The Presidency)	14	12	2	8	–	–	8	3
Members' remuneration (Parliament)	472	543	-71	493	–	221	714	–
Debt-service costs (National Treasury)	356 141	356 110	31	382 183	–	6 671	388 854	190 270
Provincial equitable share (National Treasury)	585 086	585 086	–	600 476	–	–	600 476	300 238
General fuel levy sharing with metropolitan municipalities (National Treasury)	15 433	15 433	–	16 127	–	–	16 127	5 376
National Revenue Fund payments (National Treasury)	646	1 093	-447	–	–	2 080	2 080	666
Auditor-General of South Africa (National Treasury)	123	123	-0	129	–	–	129	129
Section 70 of the Public Finance Management Act (1999) payment: Land and Agricultural Development Bank of SA (National Treasury)	502	500	2	–	–	–	–	–
Skills levy and sector education and training authorities (Higher Education)	22 713	22 424	288	24 500	–	-7	24 493	11 728
Magistrates' salaries (Justice and Constitutional Development)	2 399	2 319	80	2 496	–	–	2 496	1 144
Judges' salaries (Office of the Chief Justice)	1 239	1 219	20	1 175	–	158	1 333	623
International Oil Pollution Compensation Fund (Transport)	13	8	5	13	–	–	13	–
Total direct charges against the National Revenue Fund	984 780	984 870	-90	1 027 599	–	9 123	1 036 722	510 175
Provisional allocations not assigned to votes	–	–	–	570	–	-570	–	–
Contingency reserve	–	–	–	5 000	–	-5 000	–	–
National government projected underspending	-3 100	–	-3 100	–	–	-914	-914	–
Local government repayment to the National Revenue Fund	-2 500	–	-2 500	–	–	-2 000	-2 000	–
Total	2 044 222	2 046 919	-2 697	2 135 967	5 117	11 919	2 153 002	1 075 814

1. The 2023/24 adjusted appropriation includes allocations made in the Second Adjustments Appropriation Act (2024)

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, 2024

4. Formerly Higher Education and Training. The name of the department was amended in terms of proclamation 188 of 2024 published in the Government Gazette on 27 September 2024. The amendment takes effect from the date on which the Adjustments Appropriation Act (2024) is published

5. Formerly Science and Innovation. The name of the department was amended in terms of proclamation 188 of 2024 published in the Government Gazette on 27 September 2024. The amendment takes effect from the date on which the Adjustments Appropriation Act (2024) is published

Source: National Treasury

Table C.11 Expenditure by province

R million	2023/24					2024/25	
	Main budget	Adjusted budget	Audited outcome	Over(-)/ Under(+)	Deviation from adjusted budget	Main budget	Actual spending April to September
Eastern Cape	91 620	92 478	91 936	542	0.6%	95 400	49 305
Education	41 128	41 190	41 047	143	0.3%	42 441	21 435
Health	28 139	29 117	29 127	-10	-0.0%	30 107	16 203
Social development	2 834	2 859	2 850	9	0.3%	2 972	1 517
Other functions	19 519	19 311	18 911	400	2.1%	19 880	10 150
Free State	41 727	43 059	42 849	210	0.5%	43 741	22 118
Education	17 558	18 231	18 386	-155	-0.9%	17 895	9 524
Health	12 759	13 081	13 016	64	0.5%	13 718	6 901
Social development	1 186	1 209	1 208	1	0.1%	1 305	619
Other functions	10 224	10 538	10 239	300	2.8%	10 823	5 074
Gauteng	158 945	163 496	160 113	3 383	2.1%	165 813	86 324
Education	63 422	63 360	63 147	213	0.3%	65 843	33 669
Health	60 094	62 502	61 314	1 189	1.9%	64 837	35 218
Social development	5 551	5 619	5 064	555	9.9%	5 466	2 757
Other functions	29 879	32 015	30 589	1 426	4.5%	29 667	14 680
KwaZulu-Natal	146 041	150 096	150 936	-840	-0.6%	150 488	77 387
Education	60 637	62 852	62 915	-63	-0.1%	62 989	31 647
Health	50 688	51 780	52 934	-1 154	-2.2%	53 797	28 300
Social development	3 260	3 296	3 296	0	0.0%	3 412	1 728
Other functions	31 456	32 168	31 791	377	1.2%	30 291	15 712
Limpopo	79 163	81 633	80 865	768	0.9%	83 111	39 848
Education	38 188	39 037	38 638	399	1.0%	40 029	19 002
Health	23 772	24 602	24 589	13	0.1%	24 639	11 574
Social development	1 946	2 036	2 007	28	1.4%	2 077	977
Other functions	15 257	15 959	15 631	328	2.1%	16 365	8 294
Mpumalanga	58 708	60 012	59 618	394	0.7%	61 608	30 488
Education	24 921	25 307	25 156	151	0.6%	26 369	12 893
Health	17 305	17 784	17 667	117	0.7%	18 697	9 109
Social development	1 676	1 705	1 703	2	0.1%	1 715	918
Other functions	14 806	15 216	15 092	124	0.8%	14 827	7 569
Northern Cape	20 806	22 061	21 732	330	1.5%	22 161	11 560
Education	8 067	8 609	8 609	0	0.0%	8 112	4 455
Health	6 109	6 410	6 397	13	0.2%	6 442	3 708
Social development	946	965	942	23	2.4%	978	455
Other functions	5 684	6 078	5 784	294	4.8%	6 628	2 941
North West	50 856	52 716	52 204	512	1.0%	53 700	27 819
Education	20 576	21 485	21 493	-7	-0.0%	21 932	10 839
Health	15 220	15 831	15 893	-62	-0.4%	16 522	9 023
Social development	1 713	1 743	1 728	15	0.9%	1 811	910
Other functions	13 348	13 657	13 091	566	4.1%	13 436	7 048
Western Cape	80 372	81 831	81 082	748	0.9%	84 060	40 092
Education	29 548	30 384	30 344	40	0.1%	30 850	15 114
Health	28 805	29 736	29 644	92	0.3%	30 489	14 467
Social development	2 461	2 479	2 475	4	0.2%	2 539	1 355
Other functions	19 558	19 232	18 619	612	3.2%	20 181	9 155
Total	728 239	747 381	741 335	6 047	0.8%	760 082	384 941
Education	304 046	310 454	309 735	719	0.2%	316 462	158 579
Health	242 890	250 843	250 580	263	0.1%	259 248	134 503
Social development	21 572	21 911	21 274	637	2.9%	22 275	11 236
Other functions	159 731	164 174	159 746	4 427	2.7%	162 098	80 623

Source: National Treasury

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