

# **Estimates of National Expenditure 2023**

## **Introduction and Information Contained in Each Vote**

**National Treasury  
Republic of South Africa**





# Introduction

The Minister of Finance is required by section 27(1) of the Public Finance Management Act (PFMA, 1999) to table the national Budget in Parliament each year. The authorisation to spend funds allocated in the Budget is sought through the tabling of the Appropriation Bill, which sets out the proposed amounts to be appropriated from the National Revenue Fund for the first year of the 3-year medium-term expenditure framework (MTEF) period, also referred to in this publication as the medium term, the next 3 years or the period ahead. The 2023 Appropriation Bill contains allocations to national government votes by programme and main economic classification<sup>1</sup> for the first year (2023/24) of the MTEF period.

The Estimates of National Expenditure (ENE) is tabled in Parliament with the Appropriation Bill. Its purpose is to provide detailed and transparent information based on the allocations set out in the Appropriation Bill for the current financial year. Government's proposed spending plans for the full MTEF period (2023/24 to 2025/26) are also contained in the ENE. These outline government institutions' planned spending and resource allocations. The medium-term estimates are aimed at improving budget formulation by encouraging the development of spending plans based on existing resources and by promoting fiscal discipline. Explanations are provided for how institutions intend to use their budget allocations over the medium term to achieve their goals and priorities, which should be aligned with broader national development plans. Information on how government institutions have spent their budgets in the previous 3 financial years is also included.

The tables presented in this publication show non-financial performance indicators and targets, departmental receipts and detailed expenditure trends and estimates by programme, subprogramme and economic classification for all votes and public entities. Brief explanatory narratives set out the purposes of institutions and their programmes, as well as their mandates, programme-level objectives and descriptions of subprogrammes. A brief narrative overview of institutions' expected expenditure over the MTEF period is also included.

All data tables published in the ENE, as well as additional tables containing information on provincial and municipal conditional grants, public-private partnerships, infrastructure spending and information at the level of site service delivery, where applicable, are available on National Treasury's website and the Vulekamali online portal.

## Budgeting by function

Budget discussions take place within function groups, which comprise various institutions across the 3 spheres of government grouped according to the objectives or activities they are mandated to perform. Different programmes within the same department may be categorised across different functions depending on their assigned tasks. For example, the *Expanded Public Works Programme* and the *Property and Construction Industry Policy and Research* programmes in the Department of Public Works and Infrastructure are categorised under the economic development function, whereas the other programmes in this department are categorised under the general public services function. These function groups are strategically grouped to facilitate subject-specific discussions targeting service delivery requirements and policy priorities. They are: learning and culture, social development, community development, health, general public services, economic development, and peace and security. Section 7 of the MTEF technical guidelines<sup>2</sup>, which were issued to institutions at the start of the budget determination process, provides a composition of these function groups in terms of the technical groups, as well as key departments and institutions.

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<sup>1</sup> Allocations are made by economic classification. The main categories of economic classification are: current payments (payments made for operational requirements such as compensation of employees, and goods and services); transfers and subsidies; payments for capital assets (assets that can be used for more than 1 year); and payments for financial assets (loans or equity investments in public corporations).

<sup>2</sup> The MTEF technical guidelines are available on National Treasury's website in the publications section.

## **Navigating economic recovery**

In the context of a challenging global and domestic economic environment with uneven growth, the 2023 Budget strives to allocate resources efficiently. It balances the national imperatives of stimulating the economy, maintaining fiscal sustainability and strengthening the welfare of vulnerable citizens through the protection of the social wage.

Public finances in this Budget are severely constrained, mainly because of the economy's weak performance, persistent high inflation and declining fiscal revenue after the positive commodity cycle of the last two years. All additional allocations have been funded through drawdowns from provisional allocations in the 2022 Medium-term Budget Policy Statement (MTBPS), resources provided by the fiscal framework and technical corrections, or the reprioritisation of existing budgets. Baseline reallocations are effected across departments from various economic classification items, including compensation of employees, goods and services, conditional grants to provinces and municipalities, and other transfers to institutions. These funding measures have been mainly prioritised towards spending on social wage and infrastructure projects, and to fund initiatives to strengthen the criminal justice system.

Budget proposals forwarded by institutions were examined within function groups, culminating in recommendations presented to the medium-term expenditure committee, which is constituted by the directors-general of central national government departments. The committee considered the trade-offs and priorities for government as a whole and forwarded its recommendations to the Ministers' Committee on the Budget for endorsement. The recommendations – which formed the basis for the fiscal framework, the division of revenue across the 3 spheres of government and the details of allocations tabled in the 2022 MTBPS and proposed for the 2023 Budget – were ultimately approved by Cabinet.

## **Composition of changes to government spending by function**

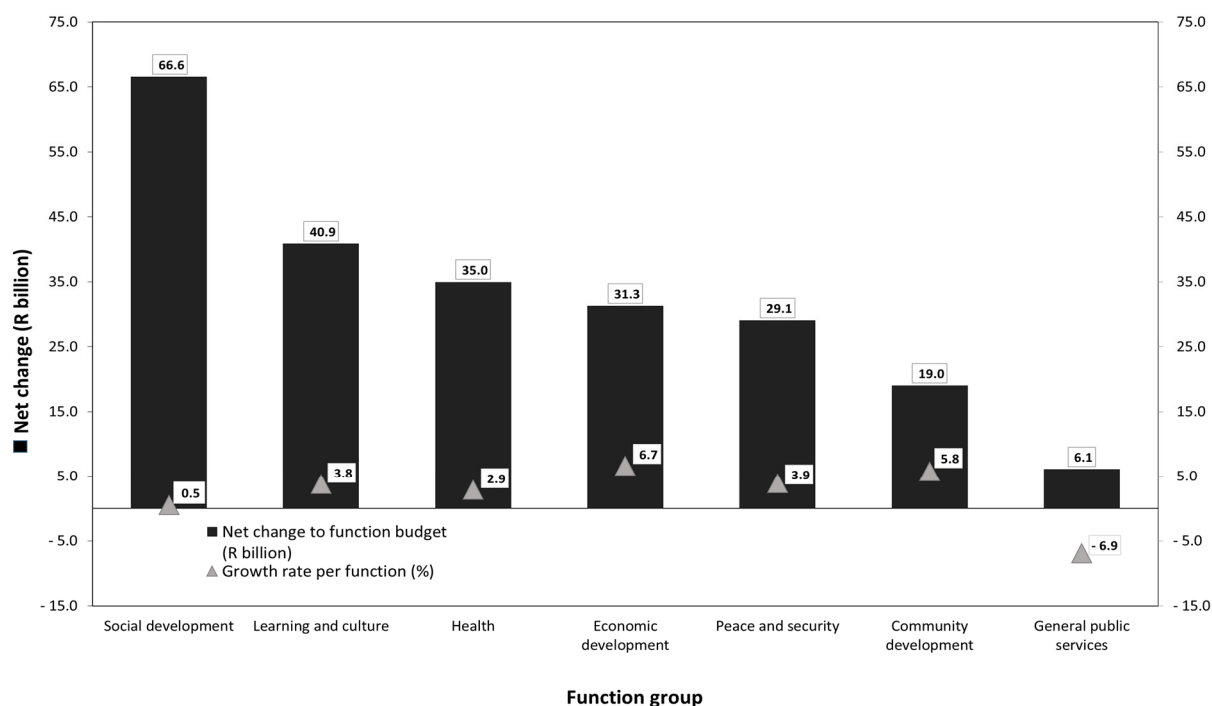
Consolidated expenditure<sup>3</sup> amounts to R2.2 trillion in 2023/24, R2.4 trillion in 2024/25 and R2.5 trillion in 2025/26, and is expected to decrease (from R2.2 trillion in 2022/23) at an average annual rate of 0.6 per cent in real terms over the MTEF period. Main budget expenditure increases in nominal terms from R2 trillion in 2023/24 to R2.3 trillion in 2025/26. This constitutes an average annual decrease (from R2 trillion in 2022/23) of 0.5 per cent in real terms over the MTEF period.

The effects on main budget spending per function group emanating from the 2023 Budget are shown in Figure 1.1 alongside spending growth rates.

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<sup>3</sup> Consolidated expenditure comprises main budget expenditure and expenditure financed from revenue raised by government entities, provinces and social security funds. Consolidated government spending forms the basis for discussion in the Budget Review. Main budget-level expenditure refers to expenditure financed through revenue collected by national government, which is deposited into the National Revenue Fund. This forms the basis for discussion in the ENE.

Figure 1.1 Net changes and annual growth rates in allocations to function groups (2023/24 to 2025/26)



The changes are summarised below:

- Social development:** The R66.6 billion net increase is attributed to allocations for social assistance grants, including R35.7 billion for the *social relief of distress grant* in 2023/24 and R29.6 billion to increase the value of social assistance grants. The provincial equitable share increases by R833.2 million.
- Learning and culture:** The R40.9 billion net increase is mainly the result of an increase of R36 billion in the provincial equitable share, R1.8 billion for the *education infrastructure grant*, R1.6 billion for the *early childhood development grant* and R1.5 billion for the *national school nutrition programme grant*.
- Health:** The R35 billion net increase is mainly the result of an increase of R34.5 billion in the provincial equitable share. R1 billion is added towards buildings and other fixed structures. R512 million is transferred from the Department of Health to the Department of Home Affairs for the function transfer of the Border Management Authority.
- Economic development:** The R31.3 billion net increase is mainly the result of allocations of R10.8 billion to the *provincial roads maintenance grant*, R3 billion for phase 2 of the South Africa Connect broadband project, R2.8 billion to the provincial equitable share, R1.3 billion to the South African Radio Astronomy Observatory and R1.2 billion to the South African National Space Agency.
- Peace and security:** The R29.1 billion net increase is made up of increases of R12.6 billion for the improvement conditions of service in compensation of employees budgets, R4.2 billion for the establishment of the Border Management Authority and R3.1 billion to enhance border security (air, land and maritime) and territorial integrity.
- Community development:** The R19 billion net increase is mainly due to increases of R8.1 billion to the local government equitable share, R3.7 billion to various water boards for regional bulk infrastructure, R2.2 billion to the *urban settlements development grant*.
- General public services:** The R6.1 billion net increase, which excludes adjustments to debt-service costs, is mainly due to the allocation of R2 billion for the refurbishment and rebuilding of Parliament, R1.5 billion to the South African Revenue Service for machinery and equipment, and R1.1 billion to the provincial equitable share.

## Baseline adjustments by function and vote

Adjustments to main budget non-interest expenditure over the MTEF period are presented by function and for each vote within the function in the tables that follow. The estimated function split of the changes in the provincial equitable share<sup>4</sup>, where relevant, is also shown in the tables as provinces have key service delivery mandates aligned with the functions they share with national departments.

All changes are shown relative to the initial function-planning baseline allocations for the MTEF period, which originate from the previous year's baselines. All changes to baselines are shown in the tables to account comprehensively for budget reductions or increases and other allocation decisions taken throughout the 2023 Budget process. Most budget amendments have been effected through the addition to or realignment of baseline funds.

## Social development

The social development function facilitates access to social grants and welfare services to reduce poverty and inequality, protect children, and empower women, young people and people with disabilities. It is allocated R284.3 billion in 2023/24, R264.2 billion in 2024/25 and R281.1 billion in 2025/26. The function's baseline increases by a net amount of R66.6 billion (8.7 per cent) over the MTEF period, from R762.9 billion to R829.5 billion.

**Table 1.2 Social development**

Function <sup>i</sup> by vote R million	2023/24	2024/25	2025/26 <sup>ii</sup>	MTEF total
<b>2022 MTEF function baseline<sup>iii</sup></b>	<b>241 986.1</b>	<b>254 771.2</b>	<i>266 184.9</i>	<i>762 942.3</i>
<b>2023 MTEF function baseline<sup>iii</sup></b>	<b>284 251.5</b>	<b>264 183.1</b>	<b>281 059.6</b>	<b>829 494.1</b>
<b>Annual growth rate (percentage)</b>	<b>2.1%</b>	<b>-7.1%</b>	<b>6.4%</b>	<b>0.5%</b>
<b>Net change from the 2022 baseline (percentage)</b>	<b>17.5%</b>	<b>3.7%</b>	<b>5.6%</b>	<b>8.7%</b>
<b>National Treasury</b>	<b>273.6</b>	<b>277.7</b>	<b>281.9</b>	<b>833.2</b>
<b>(Provincial social development departments)</b>				
Provincial equitable share: Compensation of employees	273.6	277.7	281.9	833.2
<b>Social Development</b>	<b>41 987.2</b>	<b>9 129.5</b>	<b>14 588.1</b>	<b>65 704.8</b>
Social relief of distress grant	35 681.4	–	–	35 681.4
Social assistance grants: Increase in grant values	5 890.0	9 113.5	14 571.8	29 575.4
Social relief of distress grant: Administration	400.0	–	–	400.0
Compensation of employees	15.8	16.0	16.2	48.0
<b>Women, Youth and Persons with Disabilities</b>	<b>4.5</b>	<b>4.6</b>	<b>4.7</b>	<b>13.8</b>
Compensation of employees	14.9	15.5	16.1	46.5
Machinery and equipment	-0.5	-0.5	-0.5	-1.4
Goods and services	-9.9	-10.4	-10.9	-31.3
<b>Net change to function baseline</b>	<b>42 265.4</b>	<b>9 411.8</b>	<b>14 874.6</b>	<b>66 551.8</b>

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2025/26 function planning baseline throughout the 2023 Budget process are shown. The first estimates for 2025/26 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated through other sources.

## Learning and culture

The learning and culture function includes basic and post-school education and training, as well as sport, arts and culture. It is allocated R441.1 billion in 2023/24, R460 billion in 2024/25 and R480.6 billion in 2025/26. The function's baseline increases by a net amount of R40.9 billion (3 per cent) over the MTEF period, from R1.3 trillion to R1.4 trillion.

<sup>4</sup> An aggregate monetary amount is allocated from the National Revenue Fund for the provincial equitable share. These funds are then allocated to specific function areas through separate provincial budgetary processes and legislative approval. The details of the allocation of funds by each of the provinces per function are not known with certainty at the time of tabling the national Budget.

**Table 1.3 Learning and culture**

Function <sup>i</sup> by vote R million	2023/24	2024/25	2025/26 <sup>ii</sup>	MTEF total
<b>2022 MTEF function baseline<sup>iii</sup></b>	<b>431 125.2</b>	<b>444 416.1</b>	<b>465 324.6</b>	<b>1 340 866.0</b>
<b>2023 MTEF function baseline<sup>iii</sup></b>	<b>441 120.2</b>	<b>460 010.9</b>	<b>480 586.3</b>	<b>1 381 717.4</b>
<b>Annual growth rate (percentage)</b>	<b>2.5%</b>	<b>4.3%</b>	<b>4.5%</b>	<b>3.8%</b>
<b>Net change from the 2022 baseline (percentage)</b>	<b>2.3%</b>	<b>3.5%</b>	<b>3.3%</b>	<b>3.0%</b>
<b>Basic Education</b>	<b>1 394.7</b>	<b>1 619.7</b>	<b>2 115.0</b>	<b>5 129.4</b>
Education infrastructure grant	778.2	503.0	498.0	1 779.2
Early childhood development grant	–	587.0	985.0	1 572.0
National school nutrition programme grant	400.0	500.0	600.0	1 500.0
Goods and services	204.0	13.9	12.2	230.1
Compensation of employees	16.3	16.5	16.8	49.6
Machinery and equipment	–	3.0	8.0	10.9
Buildings and other fixed structures	1.7	2.8	4.2	8.7
School infrastructure backlogs grant (indirect): Compensation of employees	0.2	0.2	0.2	0.6
Machinery and equipment	-1.2	–	–	-1.2
Interest and rent on land	-4.5	-6.7	-9.4	-20.6
<b>Higher Education and Training</b>	<b>-2 381.8</b>	<b>1 963.6</b>	<b>104.9</b>	<b>-313.3</b>
Buildings and other fixed structures	280.9	371.1	400.0	1 052.1
Compensation of employees	217.5	220.7	224.0	662.3
National Student Financial Aid Scheme: Administration	4.8	4.9	4.9	14.6
Machinery and equipment	2.4	1.5	2.4	6.3
South African Qualifications Authority	1.6	1.6	1.6	4.8
Quality Council for Trades and Occupations	1.5	1.5	1.5	4.5
Council on Higher Education	0.7	0.8	0.8	2.3
Software and other intangible assets	-0.0	-0.1	-0.1	-0.3
Goods and services	-2.3	-1.4	-2.3	-6.0
National Skills Fund	14.4	-9.1	-55.4	-50.1
Sector education and training authorities	57.4	-36.5	-72.6	-51.7
Higher education institutions	-2 960.6	1 408.6	-400.0	-1 952.1
<b>National Treasury</b>	<b>10 971.7</b>	<b>12 000.8</b>	<b>13 031.0</b>	<b>36 003.5</b>
<b>(Provincial education departments)</b>				
Provincial equitable share: Compensation of employees	10 971.7	12 000.8	13 031.0	36 003.5
<b>Sport, Arts and Culture</b>	<b>10.5</b>	<b>10.6</b>	<b>10.8</b>	<b>31.9</b>
Buildings and other fixed structures	34.9	59.1	72.2	166.2
Departmental agencies and accounts	10.6	55.4	56.3	122.3
Community library services grant: Current	84.7	–	–	84.7
Compensation of employees	8.8	8.7	8.8	26.4
Goods and services	11.2	6.6	6.5	24.3
Software and other intangible assets	5.0	6.0	6.0	17.0
Foreign governments and international organisations	-0.2	-0.1	-0.2	-0.5
Higher education institutions	-0.0	-0.8	–	-0.8
Households	-2.5	-2.6	-2.7	-7.9
Machinery and equipment	-5.0	-6.0	-6.0	-17.0
Public corporations and private enterprises	-11.5	-10.0	-4.2	-25.7
Non-profit institutions	-10.7	-12.1	-13.5	-36.3
Community library services grant: Capital	-84.7	–	–	-84.7
Heritage assets	-30.2	-93.6	-112.4	-236.1
<b>Net change to function baseline</b>	<b>9 995.0</b>	<b>15 594.7</b>	<b>15 261.7</b>	<b>40 851.5</b>

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2025/26 function planning baseline throughout the 2023 Budget process are shown. The first estimates for 2025/26 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated from other sources.

## Health

The health function supports the provision of equitable access to health care services. It is allocated R245.9 billion in 2023/24, R257.9 billion in 2024/25 and R269.4 billion in 2025/26. The function's baseline increases by a net amount of R35 billion (4.7 per cent) over the MTEF period, from R738.2 billion to R773.2 billion.

**Table 1.4 Health**

Function <sup>i</sup> by vote R million	2023/24	2024/25	2025/26 <sup>ii</sup>	MTEF total
<b>2022 MTEF function baseline<sup>iii</sup></b>	<b>235 184.8</b>	<b>246 014.0</b>	<b>257 035.3</b>	<b>738 234.1</b>
<b>2023 MTEF function baseline<sup>iii</sup></b>	<b>245 926.8</b>	<b>257 896.5</b>	<b>269 371.7</b>	<b>773 195.0</b>
<b>Annual growth rate (percentage)</b>	<b>-0.6%</b>	<b>4.9%</b>	<b>4.4%</b>	<b>2.9%</b>
<b>Net change from the 2022 baseline (percentage)</b>	<b>4.6%</b>	<b>4.8%</b>	<b>4.8%</b>	<b>4.7%</b>
<b>Defence (military health support programme)</b>	<b>96.1</b>	<b>90.0</b>	<b>88.6</b>	<b>274.7</b>
Payments for capital assets	74.9	83.7	85.4	244.1
Compensation of employees	41.1	39.9	43.7	124.8
Transfers and subsidies	-2.9	-1.3	-4.6	-8.8
Goods and services	-17.1	-32.4	-35.9	-85.4
<b>Health</b>	<b>-509.0</b>	<b>286.7</b>	<b>415.6</b>	<b>193.3</b>
Buildings and other fixed structures	–	432.3	568.6	1 001.0
Compensation of employees	66.6	68.9	71.2	206.7
Function transfer to the Border Management Authority (Department of Home Affairs): Machinery and equipment – Environmental and Port Health Services subprogramme	-1.0	-1.0	-1.4	-3.4
Function transfer to the Border Management Authority (Department of Home Affairs): Goods and services – Environmental and Port Health Services subprogramme	-16.4	-17.0	-20.7	-54.1
Goods and services	-41.5	-43.4	-45.4	-130.2
Buildings and other fixed structures	-372.2	–	–	-372.2
Function transfer to the Border Management Authority (Department of Home Affairs): Compensation of employees – Environmental and Port Health Services subprogramme	-144.6	-153.1	-156.7	-454.5
<b>National Treasury (Provincial health departments)</b>	<b>11 154.9</b>	<b>11 505.8</b>	<b>11 832.1</b>	<b>34 492.9</b>
Provincial equitable share: Compensation of employees	7 830.9	8 074.8	8 341.1	24 246.8
Provincial equitable share	3 324.0	3 431.1	3 491.0	10 246.1
<b>Net change to function baseline</b>	<b>10 742.0</b>	<b>11 882.5</b>	<b>12 336.4</b>	<b>34 960.9</b>

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2025/26 function planning baseline throughout the 2023 Budget process are shown. The first estimates for 2025/26 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated from other sources.

## Economic development

The economic development function promotes faster and sustained inclusive economic growth to address unemployment, poverty and inequality. It is allocated R174.5 billion in 2023/24, R184.7 billion in 2024/25 and R195.1 billion in 2025/26. The function's baseline increases by a net amount of R31.3 billion (6 per cent) over the MTEF period, from R523.1 billion to R554.4 billion.

**Table 1.5 Economic development**

Function <sup>i</sup> by vote R million	2023/24	2024/25	2025/26 <sup>ii</sup>	MTEF total
<b>2022 MTEF function baseline<sup>iii</sup></b>	<b>167 099.1</b>	<b>174 707.7</b>	<b>181 264.6</b>	<b>523 071.4</b>
<b>2023 MTEF function baseline<sup>iii</sup></b>	<b>174 498.0</b>	<b>184 737.7</b>	<b>195 121.8</b>	<b>554 357.4</b>
<b>Annual growth rate (percentage)</b>	<b>8.5%</b>	<b>5.9%</b>	<b>5.6%</b>	<b>6.7%</b>
<b>Net change from the 2022 baseline (percentage)</b>	<b>4.4%</b>	<b>5.7%</b>	<b>7.6%</b>	<b>6.0%</b>
<b>Agriculture, Land Reform and Rural Development</b>	<b>-133.4</b>	<b>-62.3</b>	<b>-97.8</b>	<b>-293.5</b>
Comprehensive agricultural support programme grant: Infrastructure	8.4	86.4	58.2	153.0
Compensation of employees	47.1	47.8	54.5	149.4
Goods and services	55.7	33.9	34.3	123.9
Machinery and equipment	5.6	26.9	27.1	59.6
Non-profit institutions	4.0	4.0	4.0	12.0
Provinces and municipalities	1.1	0.8	0.1	1.9
Foreign governments and international organisations	0.6	0.6	0.6	1.8
Public corporations and private enterprises	-0.0	-0.0	-0.0	-0.1
Departmental agencies and accounts	-0.6	-0.6	-0.6	-1.8
Households	-7.4	-5.6	-10.5	-23.6
Function transfer to the Border Management Authority (Department of Home Affairs): Goods and services	-12.1	-12.4	-12.8	-37.3
Function transfer to Legal Aid South Africa (Department of Justice and Constitutional Development): Goods and services – Land Redistribution and Tenure Reform subprogramme	-76.6	-80.1	-83.7	-240.4
Function transfer to the Border Management Authority (Department of Home Affairs): Compensation of employees	-159.2	-164.0	-168.9	-492.0



Table 1.5 Economic development (continued)

Function <sup>1</sup> by vote R million	2023/24	2024/25	2025/26 <sup>ii</sup>	MTEF total
<b>Communications and Digital Technologies</b>	<b>1 085.8</b>	<b>1 848.2</b>	<b>11.1</b>	<b>2 945.1</b>
South Africa Connect: Phase 2	1 100.0	1 900.0	–	3 000.0
South African Broadcasting Corporation: 2024 elections coverage	35.0	–	–	35.0
Compensation of employees	10.8	10.9	11.1	32.7
Goods and services	5.0	5.2	5.5	15.7
Foreign governments and international organisations	-1.0	-1.0	-1.1	-3.1
Software and other intangible assets	-4.0	-4.2	-4.4	-12.6
Universal Service and Access Fund: Broadcasting digital migration	-60.0	-62.7	–	-122.7
<b>Cooperative Governance</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>3.1</b>
Compensation of employees	1.0	1.0	1.0	3.1
<b>Employment and Labour</b>	<b>108.8</b>	<b>129.8</b>	<b>155.9</b>	<b>394.4</b>
Buildings and other fixed structures	35.0	45.0	60.0	140.0
Compensation of employees	32.3	32.3	32.4	96.9
Supported employment enterprises: Capital works	20.0	30.0	40.0	90.0
National Economic Development and Labour Council: Presidential Climate Commission – operations	21.5	22.5	23.5	67.5
Machinery and equipment	0.4	0.5	0.5	1.4
Goods and services	-0.4	-0.5	-0.5	-1.4
<b>Forestry, Fisheries and the Environment</b>	<b>926.4</b>	<b>221.4</b>	<b>10.1</b>	<b>1 157.9</b>
Departmental agencies and accounts	582.7	593.4	388.7	1 564.8
Buildings and other fixed structures	286.0	296.8	298.9	881.7
South African National Parks	700.0	0.0	–	700.0
Compensation of employees	72.9	74.0	74.9	221.8
Households	23.0	15.9	16.3	55.1
Machinery and equipment	9.3	0.8	1.6	11.7
Public corporations and private enterprises	–	4.0	4.0	8.0
Foreign governments and international organisations	1.9	2.5	2.5	6.9
Payments for financial assets	0.1	0.0	0.0	0.2
Interest and rent on land	-0.2	–	–	-0.2
Non-profit institutions	-0.2	–	–	-0.2
Function transfer to the Border Management Authority (Department of Home Affairs): Compensation of employees – Enforcement subprogramme	-6.8	-7.1	-7.3	-21.2
Function transfer to the Border Management Authority (Department of Home Affairs): Goods and services – Enforcement subprogramme	-7.2	-7.6	-8.0	-22.8
Software and other intangible assets	-36.8	-36.4	-37.0	-110.3
South African National Biodiversity Institute	-87.0	-90.9	-95.0	-272.8
iSimangaliso Wetland Park Authority	-89.6	-93.7	-97.9	-281.2
South African Weather Service	-191.4	-158.2	-165.3	-515.0
Goods and services	-330.3	-372.2	-366.3	-1 068.8
<b>Mineral Resources and Energy</b>	<b>46.8</b>	<b>27.1</b>	<b>27.5</b>	<b>101.4</b>
Compensation of employees	28.5	28.9	29.3	86.7
South African Nuclear Energy Corporation: Feasibility studies for the multipurpose reactor	20.0	–	–	20.0
Foreign governments and international organisations: African Diamond Producers Association	4.7	4.9	5.1	14.7
Expanded public works programme: Derelict and ownerless mines	-2.8	-2.9	-3.1	-8.9
Goods and services	-3.5	-3.7	-3.9	-11.1
<b>National Treasury</b>	<b>631.2</b>	<b>970.2</b>	<b>1 191.3</b>	<b>2 792.8</b>
Provincial equitable share	298.0	632.0	848.0	1 778.0
Provincial equitable share: Compensation of employees	333.2	338.2	343.3	
Households	9.2	11.7	7.4	28.3
Foreign governments and international organisations	-2.1	-2.1	–	-4.2
Goods and services	-7.0	-9.7	-7.4	-24.1
<b>Public Works and Infrastructure</b>	<b>206.1</b>	<b>206.3</b>	<b>206.4</b>	<b>618.7</b>
Property Management Trading Entity	200.0	194.7	200.0	594.7
Compensation of employees	6.1	11.6	6.4	24.1
<b>Science and Innovation</b>	<b>1 629.6</b>	<b>863.9</b>	<b>12.5</b>	<b>2 506.1</b>
South African Radio Astronomy Observatory	842.5	417.6	–	1 260.1
South African National Space Agency	775.0	434.0	–	1 209.0
Compensation of employees	12.1	12.3	12.5	37.0
Machinery and equipment	7.3	7.3	7.3	21.8
Goods and services	-7.3	-7.3	-7.3	-21.8

**Table 1.5 Economic development (continued)**

Function <sup>i</sup> by vote R million	2023/24	2024/25	2025/26 <sup>ii</sup>	MTEF total
<b>Small Business Development</b>	<b>4.9</b>	<b>4.9</b>	<b>5.0</b>	<b>14.8</b>
Goods and services	56.0	63.3	67.2	186.5
Compensation of employees	4.9	4.9	5.0	14.8
Public corporations and private enterprises	-26.0	-32.0	-34.4	-92.3
Departmental agencies and accounts	-30.0	-31.4	-32.8	-94.2
<b>Tourism</b>	<b>31.9</b>	<b>33.0</b>	<b>34.1</b>	<b>99.0</b>
Expanded public works programme incentive: Working for Tourism	21.0	21.8	22.9	65.7
Compensation of employees	10.9	11.1	11.3	33.3
<b>Trade, Industry and Competition</b>	<b>34.9</b>	<b>35.4</b>	<b>35.9</b>	<b>106.3</b>
Various institutions: Manufacturing development incentives	246.1	267.0	215.7	728.8
Council for Scientific and Industrial Research: National Cleaner Production Centre	37.9	36.7	35.4	110.1
Compensation of employees	34.9	35.4	35.9	106.3
Trade and industrial policy strategies	14.5	14.5	15.0	44.0
Software and other intangible assets	-0.1	-0.1	-0.0	-0.1
Council for Scientific and Industrial Research: National Foundry Technology Network	-3.0	-3.0	-3.0	-9.0
Various institutions: One-stop shop	-4.0	-3.0	-2.0	-9.0
Automotive supply chain competitiveness initiative	-8.0	-8.0	-8.5	-24.5
Machinery and equipment	-8.1	-8.6	-8.9	-25.5
National Metrology Institute of South Africa	-30.4	-31.8	-33.2	-95.5
Industrial Development Corporation: Sector programmes	-41.4	-40.2	-38.9	-120.6
Export Credit Insurance Corporation of South Africa	-43.2	-45.1	-47.2	-135.5
Goods and services	-160.3	-178.4	-124.4	-463.1
<b>Transport</b>	<b>2 571.0</b>	<b>5 047.3</b>	<b>8 556.9</b>	<b>16 175.2</b>
Provincial roads maintenance grant: Roads maintenance component	2 536.8	3 504.0	4 753.0	10 793.8
Departmental agencies and accounts	10.0	1 520.0	3 780.0	5 310.0
Compensation of employees	14.2	14.5	14.7	43.4
Goods and services	10.0	8.8	9.2	28.0
<b>Water and Sanitation</b>	<b>253.8</b>	<b>703.8</b>	<b>3 707.3</b>	<b>4 664.8</b>
Departmental agencies and accounts	150.0	600.0	3 600.0	4 350.0
Goods and services	45.5	45.3	50.8	141.6
Compensation of employees	36.6	37.2	37.8	111.6
Machinery and equipment	23.4	18.7	18.4	60.5
Software and other intangible assets	2.6	2.5	0.4	5.5
Households	0.1	0.2	-0.0	0.4
Provinces and municipalities	-0.1	-0.1	-0.1	-0.3
Buildings and other fixed structures	-4.4	-	-	-4.4
<b>Net change to function baseline</b>	<b>7 398.9</b>	<b>10 030.0</b>	<b>13 857.2</b>	<b>31 286.1</b>

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2025/26 function planning baseline throughout the 2023 Budget process are shown. The first estimates for 2025/26 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated from other sources.

## Peace and security

The peace and security function receives funding over the medium term for safety and security, and the criminal justice system. It is allocated R225.8 billion in 2023/24, R235 billion in 2024/25 and R246.3 billion in 2025/26. The function's baseline increases by a net amount of R29.1 billion (4.3 per cent) over the MTEF period, from R678 billion to R707 billion.

Table 1.6 Peace and security

Function <sup>1</sup> by vote R million	2023/24	2024/25	2025/26 <sup>ii</sup>	MTEF total
<b>2022 MTEF function baseline<sup>iii</sup></b>	<b>216 032.7</b>	<b>225 909.2</b>	<b>236 029.9</b>	<b>677 971.8</b>
<b>2023 MTEF function baseline<sup>iii</sup></b>	<b>225 753.3</b>	<b>235 030.5</b>	<b>246 255.0</b>	<b>707 038.9</b>
<b>Annual growth rate (percentage)</b>	<b>2.8%</b>	<b>4.1%</b>	<b>4.8%</b>	<b>3.9%</b>
<b>Net change from the 2021 baseline (percentage)</b>	<b>4.5%</b>	<b>4.0%</b>	<b>4.3%</b>	<b>4.3%</b>
<b>Civilian Secretariat for the Police Service</b>	<b>3.7</b>	<b>3.7</b>	<b>3.8</b>	<b>11.2</b>
Compensation of employees (improvement in condition of service)	3.7	3.7	3.8	11.2
<b>Correctional Services</b>	<b>432.8</b>	<b>439.3</b>	<b>445.8</b>	<b>1 317.9</b>
Compensation of employees	432.8	439.3	445.8	1 317.9
Machinery and equipment	86.4	85.6	90.8	262.8
Provinces and municipalities	0.3	0.3	0.3	0.9
Buildings and other fixed structures	–	–	0.0	0.0
Households	-0.3	-0.3	-0.3	-0.9
Goods and services	-86.4	-85.6	-90.8	-262.8
<b>Defence</b>	<b>3 068.6</b>	<b>1 677.8</b>	<b>1 430.6</b>	<b>6 177.0</b>
Compensation of employees	939.2	724.2	730.0	2 393.4
Special defence account	1 174.2	615.1	362.4	2 151.7
Goods and services	785.7	403.1	451.7	1 640.5
Foreign governments and international organisations	146.3	–	–	146.3
Software and other intangible assets	2.7	13.0	-0.0	15.7
Non-profit institutions	–	1.1	0.1	1.2
Specialised military assets	0.1	0.1	0.3	0.5
Communication	-0.0	-0.0	-0.0	-0.1
Safety and Security Sector Education and Training Authority	–	–	-1.1	-1.1
Public corporations and private enterprises	0.0	-2.0	-0.0	-2.0
Buildings and other fixed structures	-9.4	-5.6	-26.1	-41.2
Households	-21.4	-19.9	-16.1	-57.4
Machinery and equipment	51.2	-51.2	-70.4	-70.5
<b>Home Affairs</b>	<b>1 530.8</b>	<b>757.2</b>	<b>822.4</b>	<b>3 110.4</b>
Establishment of the Border Management Authority from departmental funds	994.0	1 045.5	1 097.2	3 136.7
Compensation of employees	727.8	177.9	183.1	1 088.8
Goods and services	179.0	212.6	258.7	650.3
Function transfer to the Border Management Authority: From Department of Agriculture, Land Reform and Rural Development	171.2	176.4	181.7	529.3
Function transfer to the Border Management Authority: From Department of Health	162.0	171.1	178.9	512.0
Machinery and equipment	250.9	1.0	1.0	252.9
Function transfer to the Border Management Authority: From Department of Forestry, Fisheries and the Environment	14.0	14.7	15.3	44.0
Software and other intangible assets	21.5	–	–	21.5
Employee social benefits	3.7	2.8	2.9	9.4
Departmental agencies and accounts	0.6	0.7	0.7	2.0
Provinces and municipalities	–	0.1	0.1	0.1
Function transfer to Border Management Authority: Employee social benefits	-4.0	-4.2	-4.4	-12.6
Function transfer to Border Management Authority: Home Affairs – goods and services	-438.5	-487.0	-534.5	-1 460.0
Function transfer to Border Management Authority: Home Affairs – compensation of employees	-551.5	-554.3	-558.3	-1 664.1
<b>Independent Police Investigative Directorate</b>	<b>6.4</b>	<b>6.5</b>	<b>6.6</b>	<b>19.5</b>
Compensation of employees (improvement in conditions of service)	6.4	6.5	6.6	19.5
<b>Justice and Constitutional Development</b>	<b>981.7</b>	<b>896.2</b>	<b>909.8</b>	<b>2 787.7</b>
Compensation of employees	417.0	430.2	443.1	1 290.3
Goods and services	406.7	343.4	350.4	1 100.5
Legal Aid South Africa: Function transfer from Department of Agriculture, Land Reform and Rural Development	76.6	80.1	83.7	240.4
Departmental agencies and accounts	48.7	28.8	18.8	96.3
Machinery and equipment	40.9	22.5	23.5	87.0
Buildings and other fixed structures	1.7	2.3	2.3	6.3
Provinces and municipalities	0.0	0.0	0.0	0.1
Households	-10.0	-11.0	-12.0	-33.1

**Table 1.6 Peace and security (continued)**

Function <sup>i</sup> by vote R million	2023/24	2024/25	2025/26 <sup>ii</sup>	MTEF total
<b>Military Veterans</b>	<b>231.7</b>	<b>281.9</b>	<b>336.2</b>	<b>849.8</b>
Households	245.5	295.7	350.7	891.9
Heritage assets	14.5	15.7	16.4	46.6
Compensation of employees	3.7	3.8	3.8	11.3
Machinery and equipment	2.0	–	–	2.0
Machinery and equipment	–	-0.1	-0.5	-0.6
Software and other intangible assets	-1.5	-1.6	-2.2	-5.3
Goods and services	-32.4	-31.6	-32.0	-96.1
<b>National Treasury</b>	<b>274.6</b>	<b>294.4</b>	<b>325.3</b>	<b>894.3</b>
Provincial equitable share: Compensation of employees	132.3	134.3	136.3	402.8
Financial Intelligence Centre: Operations	68.0	84.7	112.5	265.1
Secret Services: Operations	74.3	75.4	76.6	226.4
<b>Office of the Chief Justice</b>	<b>71.6</b>	<b>72.7</b>	<b>73.8</b>	<b>218.1</b>
Compensation of employees	71.6	72.7	73.8	218.1
Goods and services	6.9	5.7	5.5	18.1
Provinces and municipalities	0.0	0.0	0.0	0.1
Households	-0.1	-0.2	-0.2	-0.5
Machinery and equipment	-6.8	-5.5	-5.3	-17.6
<b>Police</b>	<b>3 118.8</b>	<b>4 691.6</b>	<b>5 870.9</b>	<b>13 681.3</b>
Compensation of employees (reallocations)	643.0	2 148.0	3 452.0	6 243.0
Compensation of employees (improvement in condition of service)	1 919.8	1 948.6	1 977.9	5 846.3
Goods and services	524.0	561.0	406.0	1 491.0
Machinery and equipment	32.0	34.0	35.0	101.0
<b>Net change to function baseline</b>	<b>9 720.6</b>	<b>9 121.3</b>	<b>10 225.2</b>	<b>29 067.1</b>

- i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.
- ii. Modifications made to the 2025/26 function planning baseline throughout the 2023 Budget process are shown. The first estimates for 2025/26 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.
- iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated from other sources.

## Community development

The community development function supports access to housing and basic services, affordable public transport, and spatial transformation and urban development. The function is allocated R247.7 billion in 2023/24, R260.5 billion in 2024/25 and R272.4 billion in 2025/26. The function's baseline is increased by a net amount of R19 billion (2.5 per cent) over the MTEF period, from R761.5 billion to R780.5 billion.

**Table 1.7 Community development**

Function <sup>i</sup> by vote R million	2023/24	2024/25	2025/26 <sup>ii</sup>	MTEF total
<b>2022 MTEF function baseline<sup>iii</sup></b>	<b>241 908</b>	<b>254 585</b>	<b>264 969</b>	<b>761 462.0</b>
<b>2023 MTEF function baseline<sup>iii</sup></b>	<b>247 655</b>	<b>260 471</b>	<b>272 355</b>	<b>780 480.4</b>
<b>Annual growth rate (percentage)</b>	<b>7.5%</b>	<b>5.2%</b>	<b>4.6%</b>	<b>5.8%</b>
<b>Net change from the 2022 baseline (percentage)</b>	<b>2.4%</b>	<b>2.3%</b>	<b>2.8%</b>	<b>2.5%</b>
<b>Cooperative Governance</b>	<b>2 459.7</b>	<b>2 285.6</b>	<b>3 335.0</b>	<b>8 080.3</b>
Local government equitable share	2 459.7	2 285.6	3 335.0	8 080.3
Integrated urban development grant	49.7	53.9	58.4	162.0
Municipal infrastructure grant	-49.7	-53.9	-58.4	-162.0
<b>Human Settlements</b>	<b>484.8</b>	<b>784.0</b>	<b>975.2</b>	<b>2 244.0</b>
Urban settlements development grant	473.0	772.0	963.0	2 208.0
Emergency housing: Buildings and other fixed structures	523.3	546.8	571.3	1 641.3
Compensation of employees	11.8	12.0	12.2	36.0
Municipal emergency housing grant	-183.1	-191.4	-199.9	-574.5
Provincial emergency housing grant	-340.1	-355.4	-371.3	-1 066.8
<b>Mineral Resources and Energy</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>2.9</b>
Compensation of employees	1.0	1.0	1.0	2.9
<b>National Treasury</b>	<b>866.7</b>	<b>239.1</b>	<b>242.7</b>	<b>1 348.5</b>
Provincial equitable share: Compensation of employees	235.6	239.1	242.7	717.4
Provincial equitable share	631.1	–	–	631.1
<b>Transport</b>	<b>86.8</b>	<b>13.0</b>	<b>278.7</b>	<b>378.5</b>
Public transport network grant	105.0	32.0	303.0	440.0
Compensation of employees	1.8	1.9	1.9	5.6
Goods and services	-20.0	-20.8	-26.2	-67.0

**Table 1.7 Community development (continued)**

Function <sup>1</sup> by vote R million	2023/24	2024/25	2025/26 <sup>ii</sup>	MTEF total
<b>Water and Sanitation</b>	<b>1 848.3</b>	<b>2 563.0</b>	<b>2 552.8</b>	<b>6 964.1</b>
Magalies water board: Regional bulk infrastructure	1 300.0	1 281.0	1 165.0	3 746.0
Provinces and municipalities	603.6	1 336.6	1 445.1	3 385.3
Compensation of employees	11.9	12.0	12.2	36.0
Households	0.1	0.2	0.4	0.8
Non-profit institutions	–	0.2	–	0.2
Machinery and equipment	-0.3	-1.8	0.2	-2.0
Goods and services	-67.0	-65.1	-70.1	-202.2
<b>Net change to function baseline</b>	<b>5 747.3</b>	<b>5 885.7</b>	<b>7 385.4</b>	<b>19 018.3</b>

i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.

ii. Modifications made to the 2025/26 function planning baseline throughout the 2023 Budget process are shown. The first estimates for 2025/26 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.

iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated from other sources.

## General public services

The general public services function helps to build a state that is capable of playing a developmental and transformative role, as envisioned in the National Development Plan. It is allocated R68.4 billion in 2023/24, R68.2 billion in 2024/25 and R71.2 billion in 2025/26. The function's baseline increases by a net amount of R6.1 billion (3 per cent) over the MTEF period, from R201.6 billion to R207.8 billion.

**Table 1.8 General public services**

Function <sup>1</sup> by vote R million	2023/24	2024/25	2025/26 <sup>ii</sup>	MTEF total
<b>2022 MTEF function baseline<sup>iii</sup></b>	<b>66 023.5</b>	<b>66 325.1</b>	<i>69 296.4</i>	<i>201 645.0</i>
<b>2023 MTEF function baseline<sup>iii</sup></b>	<b>68 410.5</b>	<b>68 181.0</b>	<b>71 172.8</b>	<b>207 764.2</b>
<b>Annual growth rate (percentage)</b>	<b>-24.7%</b>	<b>-0.3%</b>	<b>4.4%</b>	<b>-6.9%</b>
<b>Net change from the 2022 baseline (percentage)</b>	<b>3.6%</b>	<b>2.8%</b>	<b>2.7%</b>	<b>3.0%</b>
<b>Cooperative Governance</b>	<b>11.7</b>	<b>11.9</b>	<b>12.1</b>	<b>35.6</b>
Compensation of employees	11.7	11.9	12.1	35.6
<b>Government Communication and Information System</b>	<b>35.9</b>	<b>36.0</b>	<b>36.2</b>	<b>108.1</b>
Goods and services	27.0	27.0	27.0	81.0
Compensation of employees	8.9	9.0	9.2	27.1
<b>International Relations and Cooperation</b>	<b>83.0</b>	<b>84.3</b>	<b>85.5</b>	<b>252.9</b>
Compensation of employees	167.0	202.1	101.3	470.5
Interest and rent on land	12.8	16.0	18.5	47.3
Goods and services	–	–	15.7	15.7
Machinery and equipment	-5.2	-5.1	-1.8	-12.1
Households	-9.5	-8.8	-2.5	-20.8
Buildings and other fixed structures	-34.2	-23.6	-45.6	-103.4
Goods and services	-47.8	-96.4	–	-144.3
<b>National School of Government</b>	<b>3.1</b>	<b>3.1</b>	<b>3.2</b>	<b>9.4</b>
Departmental agencies and accounts	2.0	2.0	2.0	6.0
Compensation of employees	1.1	1.1	1.1	3.4
<b>National Treasury</b>	<b>901.7</b>	<b>856.9</b>	<b>862.6</b>	<b>2 621.2</b>
South African Revenue Service: Machinery and equipment	500.0	500.0	500.0	1 500.0
Provincial equitable share: Compensation of employees	348.2	353.4	358.7	1 060.399
Machinery and equipment	125.1	-2.9	-0.1	122.1
Compensation of employees	30.0	30.4	30.9	91.3
Ombud Council	13.0	13.0	13.0	39.0
Payments for financial assets	50.5	-13.0	-14.0	23.5
Software and other intangible assets	4.5	0.1	0.1	4.6
Development Bank of Southern Africa: Support to the Infrastructure Fund for operations	-9.3	–	–	-9.3
Goods and services	-160.3	-24.1	-26.0	-210.5
<b>Parliament</b>	<b>1 237.6</b>	<b>748.2</b>	<b>759.8</b>	<b>2 745.6</b>
Buildings and other fixed structures	1 000.0	500.0	500.0	2 000.0
Goods and services	158.2	163.7	169.1	491.0
Compensation of employees	37.6	38.2	38.8	114.6
Non-profit institutions	28.9	32.7	37.2	98.8
Machinery and equipment	12.9	13.6	14.7	41.2
<b>Planning, Monitoring and Evaluation</b>	<b>9.0</b>	<b>9.2</b>	<b>9.4</b>	<b>27.6</b>
Compensation of employees	10.7	10.9	11.0	32.6
Goods and services	-1.7	-1.7	-1.7	-5.0

**Table 1.8 General public services (continued)**

Function <sup>i</sup> by vote R million	2023/24	2024/25	2025/26 <sup>ii</sup>	MTEF total
<b>Public Enterprises</b>	<b>5.4</b>	<b>5.4</b>	<b>5.5</b>	<b>16.3</b>
Compensation of employees	5.4	5.4	5.5	16.3
Operating leases	1.4	1.4	1.4	4.2
Travel and subsistence	1.1	1.0	1.0	3.1
Operating payments	-0.0	-0.0	-0.0	-0.1
Venues and facilities	-0.1	–	–	-0.1
Catering: Departmental activities	-0.1	-0.1	-0.1	-0.2
Communication	-0.3	-0.3	-0.3	-0.9
Consultants: Business and advisory services	-2.0	-2.0	-2.0	-6.0
<b>Public Service and Administration</b>	<b>10.0</b>	<b>10.1</b>	<b>10.3</b>	<b>30.4</b>
Compensation of employees	9.5	9.6	9.8	28.8
Machinery and equipment	2.2	2.2	2.2	6.6
Departmental agencies and accounts	0.4	0.4	0.4	1.3
Software and other intangible assets	-0.2	-0.3	-0.3	-0.8
Goods and services	-1.9	-1.8	-1.8	-5.5
<b>Public Service Commission</b>	<b>7.2</b>	<b>7.3</b>	<b>7.4</b>	<b>21.9</b>
Compensation of employees	7.2	7.3	7.4	21.9
Machinery and equipment	1.3	1.4	1.4	4.2
Foreign governments and international organisations	-0.1	-0.1	-0.1	-0.2
Goods and services	-1.3	-1.3	-1.4	-4.0
<b>Public Works and Infrastructure</b>	<b>7.0</b>	<b>7.1</b>	<b>7.3</b>	<b>21.5</b>
Compensation of employees	10.0	13.7	10.3	34.0
Machinery and equipment	-1.5	-1.5	-1.5	-4.5
Goods and services	-1.5	-5.0	-1.5	-8.0
<b>Statistics South Africa</b>	<b>47.6</b>	<b>48.3</b>	<b>49.1</b>	<b>145.0</b>
Compensation of employees	47.6	48.3	49.1	145.0
Goods and services	7.3	7.6	8.3	23.2
Households	0.1	0.1	0.1	0.3
Software and other intangible assets	-1.1	-1.0	-1.0	-3.1
Machinery and equipment	-6.3	-6.7	-7.4	-20.4
<b>The Presidency</b>	<b>14.6</b>	<b>14.7</b>	<b>14.9</b>	<b>44.2</b>
Compensation of employees	14.6	14.7	14.9	44.2
<b>Traditional Affairs</b>	<b>13.2</b>	<b>13.2</b>	<b>13.3</b>	<b>39.6</b>
Compensation of employees – Commission on Khoi-San Matters	5.2	5.2	5.2	15.6
Commission on Khoi-San Matters	5.0	5.0	5.0	15.0
Compensation of employees – Cost-of-living adjustments	3.0	3.0	3.1	9.1
Software and other intangible assets	1.0	–	–	1.0
Goods and services	-1.0	–	–	-1.0
<b>Net change to function baseline</b>	<b>2 387.0</b>	<b>1 855.9</b>	<b>1 876.4</b>	<b>6 119.3</b>

- i. The estimate of the provincial equitable share that is allocated to this function is included. This amount is determined by provincial budgetary and legislative processes and is subject to change.
- ii. Modifications made to the 2025/26 function planning baseline throughout the 2023 Budget process are shown. The first estimates for 2025/26 are shown in italics. The fiscal framework shown in the Budget Review depicts the budget baseline as it stands at the end of the process.
- iii. This table shows only the allocation of revenue from the National Revenue Fund for the function group. This differs from the presentation of the consolidated function group baseline shown in the Budget Review, which includes revenue generated from other sources.

## Provisional allocations

A total net amount of R89.6 billion (including the unallocated reserve) is provisionally allocated and will be confirmed for spending once certain requirements have been met. The specific details of these provisional allocations will be finalised either during the 2023/24 Adjustments Budget or the 2024 Budget, and thereafter allocated to specific votes.

**Table 1.9 Provisional allocations**

R million	2023/24	2024/25	2025/26	Total
Provisional allocation not assigned to votes	1 505	1 858	1 839	5 202
Unallocated reserve	–	35 693	44 533	80 226
Infrastructure Fund not assigned to votes	–	2 043	2 138	4 181
<b>Total</b>	<b>1 505</b>	<b>39 594</b>	<b>48 510</b>	<b>89 609</b>

An additional R5 billion in each year over the MTEF period is set aside as a contingency reserve but not allocated in advance. This is to accommodate changes in the economic environment and meet unforeseeable spending pressures.

## Overview of expenditure for the MTEF period

The table below shows medium-term expenditure projections in 3 classification categories: consolidated government expenditure, main budget non-interest expenditure and the expenditure ceiling.

**Table 1.10 Expenditure for the MTEF period**

R million	2023/24	2024/25	2025/26	Total	Average real growth (%)
<b>Consolidated government expenditure</b>	<b>2 242 589</b>	<b>2 359 749</b>	<b>2 477 398</b>	<b>7 079 736</b>	<b>-0.2%</b>
<i>of which</i>					
Debt-service costs	340 460	362 840	397 074	1 100 374	
Contingency reserve	5 000	5 000	5 000	15 000	
<b>Main budget non-interest expenditure</b>	<b>1 694 120</b>	<b>1 775 105</b>	<b>1 869 432</b>	<b>5 338 656</b>	<b>-1.4%</b>
<i>of which</i>					
National government	828 572	835 665	877 920	2 542 157	
Provincial government	695 072	720 463	754 672	2 170 207	
Local government	163 972	174 382	183 330	521 684	
Provisional allocation, including unallocated reserve	1 505	39 594	48 510	89 609	
Contingency reserve	5 000	5 000	5 000	15 000	
<b>Expenditure ceiling</b>	<b>1 671 030</b>	<b>1 750 276</b>	<b>1 842 572</b>	<b>5 263 878</b>	<b>-1.1%</b>
<i>of which</i>					
National government	805 482	810 836	851 060	2 467 378	
Provincial government	695 072	720 463	754 672	2 170 207	
Local government	163 972	174 382	183 330	521 684	
Provisional allocation, including unallocated reserve	1 505	39 594	48 510	89 609	
Contingency reserve	5 000	5 000	5 000	15 000	

The details of main budget expenditure allocated to votes are discussed in the chapters that follow, with a summary provided in the subsequent tables.

## Summary tables

Table 1:	Main budget framework, 2019/20 to 2025/26
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Table 1. Main budget framework: 2019/20 to 2025/26

R million	Audited outcome			Revised estimate	Medium-term estimates		
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
<b>Revenue (National Revenue Fund)</b>							
Tax revenue (gross)	1 355 766.3	1 249 711.2	1 563 754.2	1 692 176.7	1 787 456.5	1 907 726.5	2 043 456.3
Departmental and other receipts, and repayments	40 384.0	52 052.7	46 601.8	55 077.8	51 583.4	46 858.7	44 310.2
Less: Southern African Customs Union payments <sup>1</sup>	50 280.3	63 395.2	45 966.2	43 683.4	79 811.0	86 504.8	80 059.4
<b>Total revenue</b>	<b>1 345 869.9</b>	<b>1 238 368.7</b>	<b>1 564 389.8</b>	<b>1 703 571.1</b>	<b>1 759 228.8</b>	<b>1 868 080.4</b>	<b>2 007 707.1</b>
<i>Percentage of GDP</i>	23.6%	22.1%	24.9%	25.6%	25.1%	25.1%	25.3%
<b>Expenditure</b>							
Debt-service costs	204 769.4	232 595.7	268 071.6	307 156.9	340 460.3	362 839.9	397 074.0
<i>Percentage of GDP</i>	3.6%	4.1%	4.3%	4.6%	4.9%	4.9%	5.0%
Current payments <sup>2</sup>	248 723.9	241 756.3	259 782.1	267 215.9	267 075.6	280 501.6	292 096.8
Transfers and subsidies	1 160 361.0	1 213 015.7	1 271 443.4	1 346 481.2	1 400 170.7	1 430 858.1	1 503 846.1
Payments for capital assets <sup>2</sup>	12 107.9	12 001.6	14 253.4	16 159.6	18 401.2	18 300.6	19 091.4
Payments for financial assets	65 040.1	89 646.6	73 900.7	66 972.7	1 967.6	850.1	887.7
Provisional allocations not assigned to votes	–	–	–	–	1 504.7	1 858.1	1 839.1
Infrastructure Fund not assigned to votes	–	–	–	–	–	2 042.7	2 138.1
Unallocated reserve	–	–	–	–	–	35 693.3	44 532.7
<b>Total</b>	<b>1 691 002.2</b>	<b>1 789 015.8</b>	<b>1 887 451.2</b>	<b>2 003 986.3</b>	<b>2 029 580.1</b>	<b>2 132 944.5</b>	<b>2 261 505.9</b>
Contingency reserve	–	–	–	–	5 000.0	5 000.0	5 000.0
<b>Total expenditure</b>	<b>1 691 002.2</b>	<b>1 789 015.8</b>	<b>1 887 451.2</b>	<b>2 003 986.3</b>	<b>2 034 580.1</b>	<b>2 137 944.5</b>	<b>2 266 505.9</b>
<i>Percentage of GDP</i>	29.7%	31.9%	30.0%	30.1%	29.0%	28.7%	28.6%
<b>Main budget balance<sup>3</sup></b>	<b>-345 132.2</b>	<b>-550 647.1</b>	<b>-323 061.4</b>	<b>-300 415.2</b>	<b>-275 351.2</b>	<b>-269 864.1</b>	<b>-258 798.8</b>
<i>Percentage of GDP</i>	-6.1%	-9.8%	-5.1%	-4.5%	-3.9%	-3.6%	-3.3%
<i>GDP</i>	5 699 236.0	5 606 651.0	6 287 621.0	6 651 265.5	7 005 733.5	7 452 382.3	7 938 536.0

1. Payments in terms of Southern African Customs Union agreements.

2. Excludes conditional grants to provinces and local government. These are included in transfers and subsidies.

3. A positive number reflects a surplus and a negative number reflects a deficit.

**Table 2. Expenditure by national vote: 2019/20 to 2025/26**

R million	Audited Outcome			Adjusted appropriation <sup>1</sup>
	2019/20	2020/21	2021/22	2022/23
1 The Presidency	639.3	517.8	518.2	618.3
2 Parliament	1 993.5	2 015.8	2 144.1	2 367.3
3 Cooperative Governance	86 782.0	103 305.8	98 443.1	115 027.4
4 Government Communication and Information System	675.6	712.1	755.0	729.7
5 Home Affairs	9 527.5	8 470.3	9 431.4	11 096.2
6 International Relations and Cooperation	6 368.6	6 245.9	6 037.0	6 784.3
7 National School of Government	183.0	221.6	207.5	231.1
8 National Treasury	29 771.2	34 081.5	62 369.9	38 837.7
9 Planning, Monitoring and Evaluation	439.2	387.1	396.7	481.4
10 Public Enterprises	56 846.4	77 503.4	36 027.2	34 145.4
11 Public Service and Administration	488.8	430.6	457.6	550.1
12 Public Service Commission	274.5	261.2	265.8	295.5
13 Public Works and Infrastructure	7 820.2	7 531.0	8 082.2	8 152.7
14 Statistics South Africa	2 553.5	2 691.3	4 648.3	2 999.4
15 Traditional Affairs	160.7	137.5	154.7	180.1
16 Basic Education	24 376.8	24 323.2	28 414.9	29 693.2
17 Higher Education and Training	88 783.5	93 697.5	97 415.0	109 737.6
18 Health	50 772.8	58 086.1	65 137.4	64 555.7
19 Social Development	199 183.2	227 500.1	231 865.2	247 854.9
20 Women, Youth and Persons with Disabilities	730.9	602.4	1 164.4	991.7
21 Civilian Secretariat for the Police Service	137.4	131.5	138.4	155.9
22 Correctional Services	25 184.8	25 027.1	25 693.6	26 536.0
23 Defence	50 229.7	54 086.2	48 775.9	51 601.6
24 Independent Police Investigative Directorate	336.6	340.9	347.9	363.5
25 Justice and Constitutional Development	18 187.8	17 885.5	19 100.3	20 482.0
26 Military Veterans	477.2	429.3	515.6	670.0
27 Office of the Chief Justice	1 133.9	1 071.9	1 156.2	1 362.9
28 Police	95 930.2	95 483.1	99 595.4	102 555.0
29 Agriculture, Land Reform and Rural Development	16 948.1	14 109.1	16 931.2	17 533.6
30 Communications and Digital Technologies	5 663.8	3 164.6	3 569.5	5 327.8
31 Employment and Labour	3 215.9	3 103.1	3 232.2	4 107.8
32 Forestry, Fisheries and the Environment	8 691.4	8 300.0	7 490.0	8 994.8
33 Human Settlements	33 345.6	28 775.5	30 959.5	33 478.5
34 Mineral Resources and Energy	8 915.5	7 184.9	8 903.5	10 447.5
35 Science and Innovation	8 081.4	7 165.3	8 962.0	9 145.3
36 Small Business Development	2 228.8	2 249.2	2 613.2	2 532.9
37 Sport, Arts and Culture	5 468.5	5 175.5	5 643.7	6 305.5
38 Tourism	2 384.4	1 392.2	2 537.8	2 502.4
39 Trade, Industry and Competition	10 876.0	9 039.7	11 614.1	10 913.6
40 Transport	63 888.6	57 073.8	64 903.3	95 134.2
41 Water and Sanitation	15 217.6	14 502.6	15 203.5	18 555.0
<b>Total appropriation by vote</b>	<b>944 914.2</b>	<b>1 004 413.6</b>	<b>1 031 822.6</b>	<b>1 104 035.7</b>
Plus:				
<b>Direct charges against the National Revenue Fund</b>				
President and deputy president salaries (The Presidency)	5.7	5.7	5.7	7.7
Members remuneration (Parliament)	622.7	510.6	501.9	471.7
Debt-service costs (National Treasury)	204 769.4	232 595.7	268 071.6	307 156.9
Provincial equitable share (National Treasury)	505 553.8	520 717.0	544 834.9	570 868.2
General fuel levy sharing with metropolitan municipalities (National Treasury)	13 166.8	14 026.9	14 617.3	15 334.8
National Revenue Fund payments (National Treasury)	468.5	588.3	2 173.4	263.2
Auditor-General of South Africa (National Treasury)	62.8	70.0	140.0	72.6
Section 70 of the Public Finance Management Act (1999) payment: Land and Agricultural Development Bank of South Africa (National Treasury)	–	74.4	–	101.6
Section 70 of the Public Finance Management Act (1999) payment: South African Express Airways (Public Enterprises)	–	143.4	–	–
Section 70 of the Public Finance Management Act (1999) payment: South African Airways (Public Enterprises)	–	266.9	–	–
Section 70 of the Public Finance Management Act (1999) payment: Denel (Public Enterprises)	–	–	3 030.9	204.7
Skills levy and sector education and training authorities (Higher Education and Training)	18 283.8	12 413.0	19 011.6	21 238.1
Magistrates salaries (Justice and Constitutional Development)	2 100.2	2 146.8	2 174.5	2 398.5
Judges salaries (Office of the Chief Justice)	1 051.7	1 043.6	1 063.3	1 247.1
International Oil Pollution Compensation Fund (Transport)	2.6	–	3.4	12.0
<b>Total direct charges against the National Revenue Fund</b>	<b>746 088.0</b>	<b>784 602.2</b>	<b>855 628.6</b>	<b>919 377.2</b>
Provisional allocations not assigned to votes	–	–	–	–
Infrastructure Fund not assigned to votes	–	–	–	–
Unallocated reserve	–	–	–	–
<b>Total</b>	<b>1 691 002.2</b>	<b>1 789 015.8</b>	<b>1 887 451.2</b>	<b>2 023 412.8</b>
Contingency reserve	–	–	–	–
National government projected underspending	–	–	–	-15 826.5
Local government repayment to the National Revenue Fund	–	–	–	-3 600.0
<b>Total</b>	<b>1 691 002.2</b>	<b>1 789 015.8</b>	<b>1 887 451.2</b>	<b>2 003 986.3</b>

1. The 2022/23 adjusted appropriation includes allocations made in the Second Adjustments Appropriation Bill tabled with this publication.

Table 2. Expenditure by national vote: 2019/20 to 2025/26

Revised estimate	Medium-term expenditure estimates			R million	
	2022/23	2023/24	2024/25		
580.9	617.2	644.4	672.8	1	The Presidency
2 367.3	3 423.5	3 032.2	3 146.1	2	Parliament
109 499.1	121 698.3	129 717.9	136 475.9	3	Cooperative Governance
729.7	750.7	782.8	816.4	4	Government Communication and Information System
11 096.2	10 863.3	10 508.9	11 010.9	5	Home Affairs
6 682.3	6 694.1	6 992.2	7 303.0	6	International Relations and Cooperation
231.1	229.0	238.8	249.4	7	National School of Government
37 701.2	34 889.4	33 140.8	34 625.2	8	National Treasury
452.4	475.8	497.0	519.0	9	Planning, Monitoring and Evaluation
33 934.7	302.9	316.4	330.4	10	Public Enterprises
524.1	553.5	578.0	603.6	11	Public Service and Administration
289.6	292.1	305.0	318.5	12	Public Service Commission
8 028.7	8 782.1	9 167.6	9 569.0	13	Public Works and Infrastructure
2 999.4	2 691.7	2 823.0	2 948.1	14	Statistics South Africa
177.6	193.1	201.3	209.7	15	Traditional Affairs
29 593.2	31 782.7	33 026.4	34 928.7	16	Basic Education
109 537.6	110 781.6	121 657.1	125 241.1	17	Higher Education and Training
62 108.8	60 111.4	62 444.3	65 357.9	18	Health
241 703.2	263 029.2	242 104.5	258 000.3	19	Social Development
983.2	1 036.4	821.6	858.3	20	Women, Youth and Persons with Disabilities
155.9	154.2	161.0	168.1	21	Civilian Secretariat for the Police Service
26 062.7	26 026.7	27 182.6	28 387.2	22	Correctional Services
51 601.6	51 124.4	51 045.6	53 004.6	23	Defence
363.5	364.4	380.6	397.4	24	Independent Police Investigative Directorate
20 482.0	20 793.9	21 599.6	22 541.1	25	Justice and Constitutional Development
670.0	894.7	974.6	1 060.0	26	Military Veterans
1 344.9	1 304.5	1 361.0	1 419.8	27	Office of the Chief Justice
102 555.0	102 137.7	109 065.3	114 920.5	28	Police
17 533.6	17 254.3	18 106.2	18 884.7	29	Agriculture, Land Reform and Rural Development
5 285.7	3 512.2	4 383.6	2 594.5	30	Communications and Digital Technologies
4 098.3	4 092.2	3 902.4	4 097.5	31	Employment and Labour
8 834.8	9 873.6	9 570.3	9 777.8	32	Forestry, Fisheries and the Environment
33 415.5	34 942.4	36 292.7	38 074.7	33	Human Settlements
10 201.6	10 701.2	11 233.3	11 735.6	34	Mineral Resources and Energy
9 145.3	10 874.2	10 523.7	10 105.0	35	Science and Innovation
2 532.9	2 574.8	2 690.3	2 810.6	36	Small Business Development
6 265.5	6 357.7	6 160.1	6 435.8	37	Sport, Arts and Culture
2 437.4	2 524.2	2 637.2	2 755.0	38	Tourism
10 839.7	10 922.5	10 588.7	11 062.0	39	Trade, Industry and Competition
94 880.9	79 552.4	86 705.4	94 138.3	40	Transport
16 682.2	22 257.3	24 180.1	25 884.6	41	Water and Sanitation
<b>1 084 609.1</b>	<b>1 077 437.8</b>	<b>1 097 744.5</b>	<b>1 153 439.2</b>		<b>Total appropriation by vote</b>
					Plus:
					<b>Direct charges against the National Revenue Fund</b>
7.7	7.9	8.2	8.6		President and deputy president salaries (The Presidency)
471.7	471.7	492.9	515.0		Members remuneration (Parliament)
307 156.9	340 460.3	362 839.9	397 074.0		Debt-service costs (National Treasury)
570 868.2	567 527.7	587 499.7	614 270.8		Provincial equitable share (National Treasury)
15 334.8	15 433.5	16 126.6	16 849.1		General fuel levy sharing with metropolitan municipalities (National Treasury)
263.2	50.5	–	–		National Revenue Fund payments (National Treasury)
72.6	123.1	128.6	134.3		Auditor-General of South Africa (National Treasury)
101.6	–	–	–		Section 70 of the Public Finance Management Act (1999) payment: Land and Agricultural Development Bank of South Africa (National Treasury)
–	–	–	–		Section 70 of the Public Finance Management Act (1999) payment: South African Express Airways (Public Enterprises)
–	–	–	–		Section 70 of the Public Finance Management Act (1999) payment: South African Airways (Public Enterprises)
204.7	–	–	–		Section 70 of the Public Finance Management Act (1999) payment: Denel (Public Enterprises)
21 238.1	23 027.0	24 815.6	26 845.7		Skills levy and sector education and training authorities (Higher Education and Training)
2 398.5	2 398.7	2 505.9	2 617.7		Magistrates salaries (Justice and Constitutional Development)
1 247.1	1 124.7	1 175.2	1 227.9		Judges salaries (Office of the Chief Justice)
12.0	12.6	13.1	13.7		International Oil Pollution Compensation Fund (Transport)
<b>919 377.2</b>	<b>950 637.6</b>	<b>995 605.8</b>	<b>1 059 556.8</b>		<b>Total direct charges against the National Revenue Fund</b>
–	1 504.7	1 858.1	1 839.1		Provisional allocations not assigned to votes
–	–	2 042.7	2 138.1		Infrastructure Fund not assigned to votes
–	–	35 693.3	44 532.7		Unallocated reserve
<b>2 003 986.3</b>	<b>2 029 580.1</b>	<b>2 132 944.5</b>	<b>2 261 505.9</b>		<b>Total</b>
–	5 000.0	5 000.0	5 000.0		Contingency reserve
–	–	–	–		National government projected underspending
–	–	–	–		Local government repayment to the National Revenue Fund
<b>2 003 986.3</b>	<b>2 034 580.1</b>	<b>2 137 944.5</b>	<b>2 266 505.9</b>		<b>Total</b>

Table 3. Expenditure by economic classification: 2019/20 to 2025/26

R million	Audited outcome			Adjusted appropriation <sup>1</sup>
	2019/20	2020/21	2021/22	2022/23
<b>Current payments</b>				
<b>Compensation of employees</b>	<b>176 204.6</b>	<b>176 391.5</b>	<b>181 628.0</b>	<b>187 904.8</b>
Salaries and wages	147 426.2	147 010.0	151 411.0	157 440.6
Social contributions	28 778.4	29 381.6	30 217.1	30 464.2
<b>Goods and services</b>	<b>72 326.9</b>	<b>65 155.1</b>	<b>77 806.7</b>	<b>83 522.2</b>
Administrative fees	544.9	560.4	476.7	432.5
Advertising	391.0	408.5	505.4	562.2
Minor assets	332.3	611.4	593.9	692.7
Audit costs: External	643.8	509.1	655.7	759.5
Bursaries: Employees	80.7	74.2	94.0	115.6
Catering: Departmental activities	275.3	79.6	119.2	316.6
Communication	1 319.8	1 338.3	1 469.5	1 645.5
Computer services	7 078.3	7 264.4	7 833.3	8 817.1
Consultants: Business and advisory services	3 773.0	3 270.3	3 441.4	7 031.3
Infrastructure and planning services	248.5	133.5	216.3	325.7
Laboratory services	80.4	95.0	119.8	154.7
Legal services	1 213.4	890.4	1 337.2	1 049.6
Science and technological services	131.0	114.7	70.2	74.5
Contractors	6 808.9	4 407.9	6 300.2	7 209.1
Agency and support/-outsourced services	5 276.6	4 339.6	5 046.5	5 833.7
Entertainment	14.6	4.8	7.1	37.8
Fleet services (including government motor transport)	5 055.4	4 307.3	5 110.0	5 613.5
Housing	–	2.1	–	1.5
Inventory: Clothing material and accessories	391.5	620.3	520.5	583.0
Inventory: Farming supplies	657.1	568.6	1 223.1	900.1
Inventory: Food and food supplies	2 158.2	2 361.5	2 269.3	2 174.1
Inventory: Fuel, oil and gas	808.5	512.9	521.3	935.7
Inventory: Learner and teacher support material	1 048.3	1 027.7	1 266.2	1 199.4
Inventory: Materials and supplies	137.3	131.8	159.1	844.2
Inventory: Medical supplies	117.8	1 135.8	472.7	251.4
Inventory: Medicine	291.0	839.1	7 918.0	2 944.7
Inventory: Other supplies	2 025.2	1 503.5	409.3	356.6
Consumable supplies	1 469.0	2 850.5	1 383.0	1 443.4
Consumables: Stationery, printing and office supplies	1 765.3	908.6	1 304.7	1 905.1
Operating leases	11 079.3	11 920.8	10 741.8	11 195.7
Rental and hiring	134.3	146.1	37.2	84.1
Property payments	6 957.8	6 836.8	8 346.2	8 512.0
Transport provided: Departmental activity	584.5	133.3	186.0	178.9
Travel and subsistence	6 449.7	3 123.8	5 235.6	5 673.1
Training and development	1 304.0	834.9	739.3	1 230.4
Operating payments	1 277.4	1 169.6	1 424.4	1 869.3
Venues and facilities	402.9	118.0	252.7	567.8
<b>Interest and rent on land</b>	<b>204 961.7</b>	<b>232 805.2</b>	<b>268 418.9</b>	<b>307 368.6</b>
Interest (including interest on unitary payments)	204 929.3	232 765.3	268 376.7	307 326.6
Rent on land	32.5	39.9	42.2	42.0
<b>Total current payments</b>	<b>453 493.2</b>	<b>474 351.9</b>	<b>527 853.7</b>	<b>578 795.6</b>
<b>Transfers and subsidies to:</b>				
<b>Provinces and municipalities</b>	<b>736 737.9</b>	<b>766 118.2</b>	<b>796 719.3</b>	<b>849 090.0</b>
<b>Provinces</b>	<b>613 451.4</b>	<b>628 783.1</b>	<b>660 798.6</b>	<b>694 597.9</b>
Provincial revenue funds	613 450.0	628 776.8	660 798.6	694 597.9
Provincial agencies and funds	1.4	6.3	0.0	–
<b>Municipalities</b>	<b>123 286.5</b>	<b>137 335.1</b>	<b>135 920.6</b>	<b>154 492.2</b>
Municipal bank accounts	123 286.0	137 334.5	135 918.6	154 491.7
Municipal agencies and funds	0.5	0.6	2.0	0.5
<b>Departmental agencies and accounts</b>	<b>133 368.0</b>	<b>134 252.4</b>	<b>146 595.8</b>	<b>157 812.3</b>
Social security funds	49.2	4.1	1.4	20.1
Departmental agencies (non-business entities)	133 318.8	134 248.4	146 594.4	157 792.3
<b>Higher education institutions</b>	<b>47 568.4</b>	<b>48 644.3</b>	<b>48 476.9</b>	<b>51 873.2</b>
<b>Foreign governments and international organisations</b>	<b>2 467.2</b>	<b>2 227.1</b>	<b>2 952.8</b>	<b>3 318.5</b>
<b>Public corporations and private enterprises</b>	<b>35 702.5</b>	<b>26 743.0</b>	<b>37 187.8</b>	<b>40 188.2</b>
<b>Public corporations</b>	<b>31 302.3</b>	<b>23 161.8</b>	<b>34 215.2</b>	<b>36 166.0</b>
Subsidies on products or production	22 020.1	13 755.2	21 978.5	25 957.3
Other transfers to public corporations	9 282.2	9 406.6	12 236.7	10 208.7
<b>Private enterprises</b>	<b>4 400.2</b>	<b>3 581.2</b>	<b>2 972.5</b>	<b>4 022.1</b>
Subsidies on products or production	3 392.0	1 869.1	2 476.7	3 189.0
Other transfers to private enterprises	1 008.2	1 712.1	495.8	833.1
<b>Non-profit institutions</b>	<b>3 206.1</b>	<b>2 728.5</b>	<b>3 157.2</b>	<b>3 542.4</b>
<b>Households</b>	<b>201 310.9</b>	<b>232 302.1</b>	<b>236 353.8</b>	<b>253 971.2</b>
Social benefits	197 341.6	228 674.1	231 365.9	248 517.6
Other transfers to households	3 969.3	3 628.1	4 987.9	5 453.6
<b>Total transfers and subsidies</b>	<b>1 160 361.0</b>	<b>1 213 015.7</b>	<b>1 271 443.4</b>	<b>1 359 795.8</b>
<b>Payments for capital assets</b>				
<b>Buildings and other fixed structures</b>	<b>7 581.6</b>	<b>7 243.4</b>	<b>8 788.4</b>	<b>10 487.0</b>
Buildings	4 919.6	4 795.6	5 919.5	6 528.5
Other fixed structures	2 662.0	2 447.7	2 868.9	3 958.4
<b>Machinery and equipment</b>	<b>3 940.8</b>	<b>4 239.7</b>	<b>4 424.7</b>	<b>5 256.6</b>
Transport equipment	2 085.3	2 392.7	2 296.0	2 281.6
Other machinery and equipment	1 855.5	1 847.0	2 128.7	2 975.0
<b>Heritage assets</b>	<b>52.3</b>	<b>83.6</b>	<b>21.3</b>	<b>144.6</b>
<b>Specialised military assets</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1.1</b>
<b>Biological assets</b>	<b>4.5</b>	<b>5.1</b>	<b>8.9</b>	<b>10.7</b>
<b>Land and subsoil assets</b>	<b>72.9</b>	<b>27.2</b>	<b>616.5</b>	<b>742.7</b>
<b>Software and other intangible assets</b>	<b>455.8</b>	<b>402.6</b>	<b>393.6</b>	<b>226.6</b>
<b>Total payments for capital assets</b>	<b>12 107.9</b>	<b>12 001.6</b>	<b>14 253.4</b>	<b>16 869.3</b>
<b>Payments for financial assets</b>	<b>65 040.1</b>	<b>89 646.6</b>	<b>73 900.7</b>	<b>67 952.2</b>
<b>Provisional allocations not assigned to votes</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Infrastructure funds not assigned to votes</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Unallocated reserve</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total</b>	<b>1 691 002.2</b>	<b>1 789 015.8</b>	<b>1 887 451.2</b>	<b>2 023 412.8</b>
Contingency reserve	–	–	–	–
National government projected underspending	–	–	–	-15 826.5
Local government repayment to the National Revenue Fund	–	–	–	-3 600.0
<b>Total</b>	<b>1 691 002.2</b>	<b>1 789 015.8</b>	<b>1 887 451.2</b>	<b>2 003 986.3</b>

1. The 2022/23 adjusted appropriation includes allocations made in the Second Adjustments Appropriation Bill tabled with this publication.

Table 3. Expenditure by economic classification: 2019/20 to 2025/26

Revised estimate	Medium-term expenditure estimates			R million
	2022/23	2023/24	2024/25	
<b>187 123.5</b>	<b>183 566.1</b>	<b>193 274.4</b>	<b>202 913.0</b>	<b>Current payments</b>
156 609.1	152 434.9	160 436.0	168 653.0	<b>Compensation of employees</b>
30 514.5	31 131.1	32 838.4	34 260.0	Salaries and wages
<b>79 880.6</b>	<b>83 276.0</b>	<b>86 979.4</b>	<b>88 924.9</b>	Social contributions
437.3	446.7	638.9	619.7	<b>Goods and services</b>
562.4	556.5	587.7	616.5	Administrative fees
684.5	987.0	1 042.3	1 117.4	Advertising
759.5	723.2	754.4	795.3	Minor assets
115.6	127.4	135.2	142.7	Audit costs: External
320.3	311.8	326.6	338.5	Bursaries: Employees
1 639.3	1 534.9	1 641.1	1 704.0	Catering: Departmental activities
8 595.3	10 378.1	11 300.6	9 834.1	Communication
6 368.9	5 379.5	5 547.9	5 766.9	Computer services
300.3	1 001.3	1 030.1	1 036.8	Consultants: Business and advisory services
147.6	130.6	145.5	145.7	Infrastructure and planning services
1 035.2	1 240.1	1 296.8	1 353.0	Laboratory services
74.5	72.4	72.8	74.7	Legal services
7 118.8	8 492.4	8 899.0	9 216.6	Science and technological services
5 529.2	6 940.7	6 871.9	7 080.1	Contractors
37.8	36.6	38.1	40.2	Agency and support/-outsourced services
5 634.2	5 564.7	5 826.1	6 090.2	Entertainment
1.5	-	-	0.1	Fleet services (including government motor transport)
583.1	716.1	807.9	878.6	Housing
789.2	642.3	687.8	716.7	Inventory: Clothing material and accessories
2 141.8	2 433.7	2 355.8	2 524.0	Inventory: Farming supplies
950.2	1 220.4	1 296.8	1 348.7	Inventory: Food and food supplies
1 199.4	1 216.7	1 273.1	1 329.1	Inventory: Fuel, oil and gas
856.1	166.2	210.9	220.6	Inventory: Learner and teacher support material
171.3	236.8	246.8	273.9	Inventory: Materials and supplies
852.8	400.4	412.4	431.7	Inventory: Medical supplies
380.8	391.4	404.6	506.0	Inventory: Medicine
1 397.8	1 403.0	1 428.3	1 509.4	Inventory: Other supplies
1 904.9	1 103.6	1 190.1	1 249.2	Consumable supplies
11 062.5	11 452.9	11 945.9	12 543.2	Consumables: Stationery, printing and office supplies
86.2	122.1	126.1	127.4	Operating leases
8 544.9	8 509.8	8 862.6	9 117.6	Rental and hiring
178.9	153.5	160.3	162.2	Property payments
5 746.2	5 755.4	5 923.7	6 263.1	Transport provided: Departmental activity
1 224.1	1 177.5	1 251.7	1 403.6	Travel and subsistence
1 868.6	1 798.8	1 746.4	1 820.4	Training and development
579.7	451.7	493.2	527.2	Operating payments
<b>307 368.6</b>	<b>340 693.8</b>	<b>363 087.8</b>	<b>397 333.0</b>	Venues and facilities
307 326.6	340 647.6	363 042.9	397 286.1	<b>Interest and rent on land</b>
42.0	46.2	44.9	46.9	Interest (including interest on unitary payments)
<b>574 372.8</b>	<b>607 535.9</b>	<b>643 341.5</b>	<b>689 170.9</b>	Rent on land
<b>842 687.8</b>	<b>859 216.5</b>	<b>895 018.9</b>	<b>938 183.0</b>	<b>Total current payments</b>
<b>694 597.9</b>	<b>695 071.6</b>	<b>720 462.8</b>	<b>754 672.5</b>	<b>Transfers and subsidies to:</b>
694 597.9	695 071.6	720 462.8	754 672.5	<b>Provinces and municipalities</b>
-	-	-	-	<b>Provinces</b>
<b>148 089.9</b>	<b>164 144.9</b>	<b>174 556.1</b>	<b>183 510.6</b>	Provincial revenue funds
148 089.4	164 144.9	174 556.1	183 510.6	Provincial agencies and funds
0.5	-	-	-	<b>Municipalities</b>
<b>157 750.1</b>	<b>171 505.4</b>	<b>179 823.6</b>	<b>191 452.8</b>	Municipal bank accounts
20.1	20.3	21.2	22.2	Municipal agencies and funds
157 730.0	171 485.1	179 802.4	191 430.6	<b>Departmental agencies and accounts</b>
<b>51 873.2</b>	<b>49 944.0</b>	<b>56 270.7</b>	<b>56 920.7</b>	Social security funds
<b>3 303.2</b>	<b>3 089.4</b>	<b>3 403.8</b>	<b>3 552.0</b>	Departmental agencies (non-business entities)
<b>40 137.0</b>	<b>42 634.4</b>	<b>43 356.9</b>	<b>44 331.8</b>	<b>Higher education institutions</b>
<b>36 126.7</b>	<b>38 363.1</b>	<b>38 902.4</b>	<b>39 735.7</b>	<b>Foreign governments and international organisations</b>
25 957.3	26 797.1	27 998.5	29 255.0	<b>Public corporations and private enterprises</b>
10 169.3	11 566.0	10 903.8	10 480.7	<b>Public corporations</b>
<b>4 010.3</b>	<b>4 271.4</b>	<b>4 454.6</b>	<b>4 596.1</b>	Subsidies on products or production
3 182.2	3 387.8	3 509.9	3 606.7	Other transfers to public corporations
828.1	883.6	944.6	989.4	<b>Private enterprises</b>
<b>3 540.9</b>	<b>3 534.9</b>	<b>3 685.2</b>	<b>3 857.6</b>	Subsidies on products or production
<b>247 189.0</b>	<b>270 246.1</b>	<b>249 299.0</b>	<b>265 548.1</b>	Other transfers to private enterprises
242 272.1	263 780.1	242 538.8	258 499.8	<b>Non-profit institutions</b>
4 917.0	6 466.0	6 760.1	7 048.3	<b>Households</b>
<b>1 346 481.2</b>	<b>1 400 170.7</b>	<b>1 430 858.1</b>	<b>1 503 846.1</b>	Social benefits
<b>9 378.3</b>	<b>12 776.8</b>	<b>13 380.8</b>	<b>14 007.7</b>	Other transfers to households
6 418.3	8 365.4	8 342.5	8 777.0	<b>Total transfers and subsidies</b>
2 960.0	4 411.3	5 038.4	5 230.7	<b>Payments for capital assets</b>
<b>5 127.7</b>	<b>5 194.0</b>	<b>4 593.2</b>	<b>4 813.9</b>	<b>Buildings and other fixed structures</b>
2 280.8	2 357.1	2 276.4	2 423.2	Buildings
2 846.9	2 836.9	2 316.9	2 390.7	Other fixed structures
<b>129.6</b>	<b>222.7</b>	<b>138.4</b>	<b>94.1</b>	<b>Machinery and equipment</b>
1.1	6.6	1.4	1.7	Transport equipment
10.7	10.2	10.4	10.9	Other machinery and equipment
1 286.4	-	-	-	<b>Heritage assets</b>
225.9	191.0	176.3	163.3	Specialised military assets
<b>16 159.6</b>	<b>18 401.2</b>	<b>18 300.6</b>	<b>19 091.4</b>	Biological assets
<b>66 972.7</b>	<b>1 967.6</b>	<b>850.1</b>	<b>887.7</b>	Land and subsoil assets
-	1 504.7	1 858.1	1 839.1	Software and other intangible assets
-	-	2 042.7	2 138.1	<b>Total payments for capital assets</b>
-	-	35 693.3	44 532.7	<b>Payments for financial assets</b>
<b>2 003 986.3</b>	<b>2 029 580.1</b>	<b>2 132 944.5</b>	<b>2 261 505.9</b>	<b>Provisional allocations not assigned to votes</b>
-	5 000.0	5 000.0	5 000.0	<b>Infrastructure funds not assigned to votes</b>
-	-	-	-	<b>Unallocated reserve</b>
-	-	-	-	<b>Total</b>
<b>2 003 986.3</b>	<b>2 034 580.1</b>	<b>2 137 944.5</b>	<b>2 266 505.9</b>	Contingency reserve
				National government projected underspending
				Local government repayment to the National Revenue Fund
				<b>Total</b>

**Table 4. Amounts to be appropriated from the National Revenue Fund for 2023/24**

		Appropriated (including direct charges)	Current payments	Transfers and subsidies	Payments for capital assets	Payments for financial assets	To be appropriated	Increase/ Decrease <sup>1</sup>
R thousand		2022/23	2023/24					
1	The Presidency	614 587	608 902	570	15 584	–	625 056	10 469
2	Parliament <sup>2</sup>	2 683 952	2 323 931	544 500	1 026 764	–	3 895 195	1 211 243
3	Cooperative Governance	111 364 861.0	5 092 057.0	116 582 750.0	23 444.0	–	121 698 251.0	10 333 390.0
4	Government Communication and Information System	719 911.0	485 937.0	256 609.0	8 200.0	–	750 746.0	30 835.0
5	Home Affairs	9 405 958.0	6 619 458.0	3 956 519.0	287 366.0	–	10 863 343.0	1 457 385.0
6	International Relations and Cooperation	6 600 508.0	5 612 747.0	798 907.0	282 419.0	–	6 694 073.0	93 565.0
7	National School of Government	228 069.0	109 343.0	115 680.0	3 995.0	–	229 018.0	949.0
8	National Treasury	911 965 823.0	343 481 129.0	612 872 530.0	163 151.0	1 967 648.0	958 484 458.0	46 518 635.0
9	Planning, Monitoring and Evaluation	470 850.0	470 678.0	–	5 170.0	–	475 848.0	4 998.0
10	Public Enterprises	23 928 918.0	298 845.0	20.0	4 047.0	–	302 912.0	-23 626 006.0
11	Public Service and Administration	540 272.0	494 422.0	52 515.0	6 523.0	–	553 460.0	13 188.0
12	Public Service Commission	288 449.0	289 888.0	558.0	1 673.0	–	292 119.0	3 670.0
13	Public Works and Infrastructure	8 547 267.0	1 282 567.0	7 490 793.0	8 745.0	–	8 782 105.0	234 838.0
14	Statistics South Africa	2 758 546.0	2 371 400.0	202.0	320 144.0	–	2 691 746.0	-66 800.0
15	Traditional Affairs	177 031.0	141 961.0	47 010.0	4 150.0	–	193 121.0	16 090.0
16	Basic Education	29 560 167.0	3 054 709.0	26 990 726.0	1 737 278.0	–	31 782 713.0	2 222 546.0
17	Higher Education and Training	130 134 198.0	11 852 217.0	121 651 029.0	305 298.0	–	133 808 544.0	3 674 346.0
18	Health	64 530 977.0	2 553 033.0	56 251 340.0	1 307 061.0	–	60 111 434.0	-4 419 543.0
19	Social Development	257 001 361.0	929 497.0	262 085 938.0	13 764.0	–	263 029 199.0	6 027 838.0
20	Women, Youth and Persons with Disabilities	987 254.0	203 369.0	829 267.0	3 808.0	–	1 036 444.0	49 190.0
21	Civilian Secretariat for the Police Service	152 311.0	148 686.0	144.0	5 322.0	–	154 152.0	1 841.0
22	Correctional Services	26 108 720.0	24 469 348.0	724 740.0	832 584.0	–	26 026 672.0	-82 048.0
23	Defence	49 090 089.0	44 552 822.0	5 721 088.0	850 519.0	–	51 124 429.0	2 034 340.0
24	Independent Police Investigative Directorate	357 227.0	356 819.0	1 031.0	6 536.0	–	364 386.0	7 159.0
25	Justice and Constitutional Development	22 420 451.0	18 990 590.0	3 413 303.0	788 757.0	–	23 192 650.0	772 199.0
26	Military Veterans	666 376.0	426 227.0	442 873.0	25 604.0	–	894 704.0	228 328.0
27	Office of the Chief Justice	2 388 379.0	2 184 447.0	136 369.0	108 418.0	–	2 429 234.0	40 855.0
28	Police	100 695 315.0	97 135 597.0	1 267 160.0	3 734 899.0	–	102 137 656.0	1 442 341.0
29	Agriculture, Land Reform and Rural Development	17 287 698.0	7 426 141.0	9 314 498.0	513 709.0	–	17 254 348.0	-33 350.0
30	Communications and Digital Technologies	2 717 182.0	1 848 028.0	1 653 275.0	10 882.0	–	3 512 185.0	795 003.0
31	Employment and Labour	3 956 019.0	2 129 146.0	1 853 177.0	109 902.0	–	4 092 225.0	136 206.0
32	Forestry, Fisheries and the Environment	8 947 914.0	6 680 075.0	2 826 907.0	366 584.0	–	9 873 566.0	925 652.0
33	Human Settlements	33 024 716.0	954 376.0	33 460 598.0	527 427.0	–	34 942 401.0	1 917 685.0
34	Mineral Resources and Energy	10 345 671.0	2 143 391.0	8 543 464.0	14 363.0	–	10 701 218.0	355 547.0
35	Science and Innovation	9 133 300.0	577 969.0	10 285 840.0	10 412.0	–	10 874 221.0	1 740 921.0
36	Small Business Development	2 563 109.0	343 471.0	2 226 364.0	4 944.0	–	2 574 779.0	11 670.0
37	Sport, Arts and Culture	6 295 128.0	998 953.0	5 072 729.0	286 001.0	–	6 357 683.0	62 555.0
38	Tourism	2 491 580.0	938 975.0	1 581 786.0	3 483.0	–	2 524 244.0	32 664.0
39	Trade, Industry and Competition	10 859 303.0	1 745 343.0	9 161 515.0	15 689.0	–	10 922 547.0	63 244.0
40	Transport	69 137 929.0	1 664 068.0	77 894 899.0	6 044.0	–	79 565 011.0	10 427 082.0
41	Water and Sanitation	18 539 669.0	3 545 317.0	14 061 490.0	4 650 499.0	–	22 257 306.0	3 717 637.0
<b>Total</b>		<b>1 959 687 045.0</b>	<b>607 535 879.0</b>	<b>1 400 170 713.0</b>	<b>18 401 162.0</b>	<b>1 967 648.0</b>	<b>2 028 075 402.0</b>	<b>68 388 357.0</b>

1. A positive number reflects an increase and a negative number reflects a decrease.

2. As this is only the executive's proposal for Parliament's budget, the economic classification disaggregation of the vote is not appropriated in the 2023 Appropriation Bill.

**Table 5a. Conditional grants to provinces: 2019/20 to 2025/26<sup>1</sup>**

R million	Audited outcome			Adjusted appropriation	Revised estimate	Medium-term expenditure estimates			
	2019/20	2020/21	2021/22	2022/23		2023/24	2024/25	2025/26	
3	Cooperative Governance	466.4	138.5	48.1	96.9	96.9	145.8	152.4	159.2
13	Public Works and Infrastructure	868.2	832.5	835.5	857.9	857.9	861.2	899.9	940.2
16	Basic Education	19 079.0	19 238.0	21 935.7	23 124.4	23 124.4	25 329.0	26 485.0	28 093.3
18	Health	45 863.4	52 082.0	52 462.2	56 251.5	56 251.5	54 183.4	56 170.8	58 687.2
29	Agriculture, Land Reform and Rural Development	2 157.5	1 688.5	2 235.3	2 294.4	2 294.4	2 333.3	2 515.7	2 596.3
33	Human Settlements	19 572.3	15 342.5	17 302.7	19 172.5	19 172.5	19 246.4	19 614.4	20 493.1
37	Sport, Arts and Culture	2 121.2	1 520.9	2 086.9	2 176.1	2 176.1	2 174.8	2 272.4	2 374.2
40	Transport	17 768.2	17 216.9	19 057.4	19 755.9	19 755.9	23 270.0	24 852.6	27 058.0
<b>Total</b>		<b>107 896.2</b>	<b>108 059.8</b>	<b>115 963.7</b>	<b>123 729.6</b>	<b>123 729.6</b>	<b>127 543.9</b>	<b>132 963.1</b>	<b>140 401.6</b>

1. Details are provided in the 2023 Division of Revenue Bill.

**Table 5b. Conditional grants to municipalities: 2019/20 to 2025/26<sup>1</sup>**

R million	Audited outcome			Adjusted appropriation	Revised estimate	Medium-term expenditure estimates			
	2019/20	2020/21	2021/22	2022/23		2023/24	2024/25	2025/26	
3	Cooperative Governance	15 806.2	15 578.4	16 932.1	22 010.4	20 082.1	19 411.1	19 947.6	20 841.2
8	National Treasury	1 584.0	1 481.9	2 366.2	2 379.6	2 379.6	2 580.0	1 801.9	1 882.6
13	Public Works and Infrastructure	730.0	748.0	758.7	778.4	778.4	781.4	816.5	853.1
33	Human Settlements	11 802.5	10 738.4	11 416.6	11 680.3	11 680.3	12 514.1	13 353.9	14 108.5
34	Mineral Resources and Energy	2 086.9	1 551.3	2 223.0	2 342.9	2 342.9	2 436.1	2 553.9	2 668.3
40	Transport	6 484.0	4 497.5	5 284.4	6 127.9	6 127.9	6 909.5	7 872.8	8 495.1
41	Water and Sanitation	5 697.8	5 373.2	5 857.8	6 222.4	5 348.5	7 359.9	8 137.1	8 263.8
<b>Total</b>		<b>44 191.5</b>	<b>39 968.7</b>	<b>44 838.8</b>	<b>51 542.0</b>	<b>48 739.7</b>	<b>51 992.2</b>	<b>54 483.6</b>	<b>57 112.6</b>

1. Details are provided in the 2023 Division of Revenue Bill.

**Table 6. Training expenditure per vote: 2019/20 to 2025/26**

R million	Audited outcome			Adjusted appropriation	Medium-term expenditure estimates			
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	
1	The Presidency	2.5	0.1	0.7	2.9	2.8	2.9	3.1
2	Parliament	–	–	–	25.9	26.2	27.1	28.5
3	Cooperative Governance	5.0	3.6	3.7	3.5	3.3	3.5	3.8
4	Government Communication and Information System	1.8	0.7	3.2	1.3	1.3	1.4	1.2
5	Home Affairs	35.6	1.6	3.4	42.8	43.1	44.7	9.4
6	International Relations and Cooperation	16.2	1.9	2.4	16.7	16.9	3.1	3.0
7	National School of Government	1.2	0.2	0.3	0.7	0.7	0.7	0.7
8	National Treasury	2.8	3.8	2.6	7.2	6.1	6.4	6.7
9	Planning, Monitoring and Evaluation	6.3	6.7	3.1	6.5	6.5	6.8	7.1
10	Public Enterprises	0.8	0.3	0.5	1.1	1.1	1.1	1.2
11	Public Service and Administration	2.1	0.4	1.5	3.4	2.1	3.4	3.6
12	Public Service Commission	0.4	1.1	0.4	1.2	1.6	1.7	1.8
13	Public Works and Infrastructure	3.8	0.4	1.1	5.1	4.7	5.0	5.2
14	Statistics South Africa	7.4	1.5	2.2	21.4	21.7	22.6	23.5
15	Traditional Affairs	0.2	0.0	0.2	0.9	1.0	1.0	1.1
16	Basic Education	1.2	0.4	1.8	2.2	1.9	2.0	2.0
17	Higher Education and Training	3.1	1.5	3.2	4.3	4.5	4.7	4.9
18	Health	2.6	2.8	4.2	7.9	8.3	8.6	9.0
19	Social Development	4.6	1.7	3.3	5.5	8.5	8.9	9.3
20	Women, Youth and Persons with Disabilities	0.4	0.2	0.7	1.1	0.8	0.8	0.8
21	Civilian Secretariat for the Police Service	0.5	0.7	0.5	0.6	1.3	0.6	0.7
22	Correctional Services	169.3	171.6	174.7	226.3	236.3	241.5	252.6
23	Defence	164.1	152.9	186.6	290.5	188.6	257.8	200.8
24	Independent Police Investigative Directorate	1.7	0.7	1.1	2.1	2.3	2.4	2.6
25	Justice and Constitutional Development	8.7	3.3	5.9	51.0	52.1	54.7	57.3
26	Military Veterans	0.9	0.1	0.1	2.2	1.3	2.3	2.4
27	Office of the Chief Justice	4.7	0.6	3.4	9.0	7.8	8.2	8.0
28	Police	2 529.4	2 123.6	2 306.5	2 340.8	2 345.7	2 385.7	2 410.2
29	Agriculture, Land Reform and Rural Development	15.2	34.2	65.2	29.5	37.5	39.9	41.7
30	Communications and Digital Technologies	2.4	2.0	1.4	9.9	3.0	3.2	3.3
31	Employment and Labour	6.2	2.8	4.7	15.9	16.2	16.9	17.7
32	Forestry, Fisheries and the Environment	13.8	2.3	2.1	33.9	26.1	26.7	26.8
33	Human Settlements	2.2	1.2	0.9	5.8	5.8	6.0	6.3
34	Mineral Resources and Energy	4.7	0.5	1.1	10.0	8.3	8.6	9.2
35	Science and Innovation	3.1	2.2	4.2	6.7	6.7	7.0	7.3
36	Small Business Development	0.8	0.2	0.2	1.0	0.8	0.8	0.8
37	Sport, Arts and Culture	2.7	0.6	8.6	5.6	5.6	5.9	6.2
38	Tourism	2.1	2.5	2.4	3.1	2.4	2.5	2.6
39	Trade, Industry and Competition	3.3	0.7	1.0	3.1	4.9	7.9	8.3
40	Transport	4.9	5.3	2.8	5.4	5.9	6.2	6.5
41	Water and Sanitation	313.8	18.0	61.4	31.0	32.4	31.8	36.5
<b>Total</b>		<b>3 352.3</b>	<b>2 554.9</b>	<b>2 873.2</b>	<b>3 244.7</b>	<b>3 154.3</b>	<b>3 273.1</b>	<b>3 233.6</b>



**Table 7a. Infrastructure expenditure per vote: 2019/20 to 2025/26**

R million	Audited outcome			Adjusted appropriation	Medium-term expenditure estimates		
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2026/26
3 Cooperative Governance	15 677.6	15 428.8	16 609.3	17 927.4	17 594.7	18 384.9	19 208.5
4 Government Communication and Information System	0.4	0.0	0.0	–	–	–	–
5 Home Affairs	172.2	161.2	91.8	25.1	103.0	77.6	19.0
6 International Relations and Cooperation	35.7	29.7	16.9	152.7	154.3	237.4	241.6
8 National Treasury	901.7	793.1	1 658.9	2 165.3	1 851.6	1 043.9	1 094.0
9 Planning, Monitoring and Evaluation	0.1	0.1	0.0	0.1	–	0.1	0.1
13 Public Works and Infrastructure	849.7	600.6	945.7	985.7	985.7	1 035.0	1 086.7
16 Basic Education	11 707.0	10 492.7	13 762.7	14 421.8	15 586.6	15 636.0	16 309.0
17 Higher Education and Training	5 046.8	3 099.9	1 974.4	4 661.0	1 495.6	5 829.0	4 230.7
18 Health	7 071.5	7 147.8	7 215.2	8 280.1	8 509.0	8 879.7	9 394.5
19 Social Development	1.0	–	–	–	–	–	–
22 Correctional Services	409.5	176.2	377.5	494.7	599.1	625.8	648.3
23 Defence	811.0	864.4	416.1	428.7	454.9	521.3	431.7
25 Justice and Constitutional Development	305.4	290.7	609.4	571.5	589.3	622.5	650.4
28 Police	513.3	327.8	405.2	744.2	1 003.2	1 048.1	1 095.2
29 Agriculture, Land Reform and Rural Development	666.7	788.2	1 051.8	550.7	453.9	402.0	416.4
30 Communications and Digital Technologies	58.4	60.6	69.7	–	–	–	–
31 Employment and Labour	10.2	17.7	14.0	44.7	54.6	65.5	81.4
32 Forestry, Fisheries and the Environment	340.1	219.5	203.5	205.0	191.0	508.3	519.9
33 Human Settlements	30 982.6	25 627.0	28 642.8	30 001.6	32 283.7	33 515.0	35 172.9
34 Mineral Resources and Energy	5 234.1	3 341.7	5 059.9	6 000.1	6 288.2	6 572.0	6 900.0
35 Science and Innovation	687.0	477.7	1 366.2	1 195.6	1 258.6	1 320.2	1 470.2
37 Sport, Arts and Culture	351.5	214.3	391.4	374.4	402.5	492.3	475.3
38 Tourism	10.1	240.1	206.3	–	–	–	–
39 Trade, Industry and Competition	1 566.4	2 069.9	2 083.7	1 823.5	1 674.0	1 934.2	2 030.9
40 Transport	43 053.0	29 558.8	33 383.0	41 697.5	47 242.1	51 515.5	56 016.2
41 Water and Sanitation	6 589.7	10 879.1	11 998.6	14 131.8	17 915.4	19 735.4	21 357.4
<b>Total</b>	<b>133 052.8</b>	<b>112 907.6</b>	<b>128 553.9</b>	<b>146 950.9</b>	<b>157 691.2</b>	<b>170 502.0</b>	<b>179 350.4</b>

**Table 7b. Nature of infrastructure investment: 2019/20 to 2025/26<sup>1</sup>**

R million	Audited outcome			Adjusted appropriation	Medium-term expenditure estimates		
	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
<b>New infrastructure assets</b>	<b>4 738.0</b>	<b>4 534.2</b>	<b>6 541.7</b>	<b>6 230.2</b>	<b>6 673.9</b>	<b>7 455.1</b>	<b>8 544.3</b>
<b>Existing infrastructure assets</b>	<b>2 878.8</b>	<b>2 661.0</b>	<b>2 422.3</b>	<b>4 705.5</b>	<b>6 548.4</b>	<b>6 292.4</b>	<b>5 590.8</b>
Upgrading and additions	1 375.6	1 440.8	1 132.6	2 700.7	3 425.4	3 519.1	2 931.2
Rehabilitation, renovations and refurbishment	1 186.9	909.4	831.5	1 676.8	2 657.7	2 298.1	2 373.0
Maintenance and repair	316.3	310.7	458.2	328.0	465.4	475.2	286.6
<b>Infrastructure transfers</b>	<b>125 435.9</b>	<b>105 712.5</b>	<b>119 590.0</b>	<b>136 015.2</b>	<b>144 468.9</b>	<b>156 754.5</b>	<b>165 215.3</b>
Current	1 380.7	1 037.6	1 487.2	1 517.5	985.7	1 035.0	1 086.7
Capital	124 055.3	104 674.9	118 102.8	134 497.7	143 483.2	155 719.5	164 128.6
<b>Total Infrastructure</b>	<b>133 052.8</b>	<b>112 907.6</b>	<b>128 553.9</b>	<b>146 950.9</b>	<b>157 691.2</b>	<b>170 502.0</b>	<b>179 350.4</b>
<i>Current infrastructure<sup>2</sup></i>	1 697.0	1 348.3	1 945.3	1 845.5	1 451.1	1 510.2	1 373.4
<i>Capital infrastructure<sup>3</sup></i>	131 355.8	111 559.3	126 608.6	145 105.4	156 240.1	168 991.8	177 977.1

1. Amounts include: mega infrastructure projects and programmes for which the total cost is at least R1 billion over the project life-cycle; large projects and programmes for which the total cost is at least R250 million but less than R1 billion over the project life-cycle; and small projects and programmes for which the total cost is less than R250 million over the project life-cycle. Amounts also include infrastructure transfers to other spheres, agencies and entities, and maintenance and repair projects.

2. Current infrastructure refers to the maintenance and repairs of existing infrastructure assets and is aimed at maintaining the capacity and effectiveness of an asset at the designed level.

3. Capital infrastructure refers to the construction, replacement, upgrading, rehabilitation, renovation and refurbishment of infrastructure resulting in a new asset or an increase in the capacity, effectiveness and value of an existing asset.

**Table 8. Personnel expenditure per vote: 2019/20 to 2025/26**

R million	Audited outcome			Adjusted appropriation	Revised estimate	Medium-term expenditure estimates			Average personnel expenditure growth rate (%)	
	2019/20	2020/21	2021/22	2022/23		2023/24	2024/25	2025/26	2019/20 -2025/26	
1	The Presidency	338.7	333.5	339.3	390.9	353.5	390.9	408.0	425.8	3.9%
2	Parliament	1 483.4	1 447.4	1 426.3	1 468.0	1 468.0	1 436.8	1 500.2	1 566.3	0.9%
3	Cooperative Governance	321.5	326.6	337.5	366.2	366.2	346.7	361.9	377.7	2.7%
4	Government	260.8	267.6	284.2	291.2	291.2	284.1	296.6	309.6	2.9%
	Communication and Information System									
5	Home Affairs	3 593.9	3 511.4	3 667.5	4 265.1	4 265.1	3 958.1	3 575.3	3 753.4	0.7%
6	International Relations and Cooperation	3 142.5	3 120.9	2 951.9	3 025.6	3 025.6	3 006.9	3 169.5	3 201.6	0.3%
7	National School of Government	55.2	55.8	56.9	62.8	62.8	60.4	63.1	65.9	3.0%
8	National Treasury	804.8	778.6	826.0	888.4	860.2	920.0	932.4	973.3	3.2%
9	Planning, Monitoring and Evaluation	286.9	291.2	292.4	323.6	315.6	322.7	336.9	351.6	3.4%
10	Public Enterprises	149.2	141.2	140.0	178.7	151.3	185.3	193.5	202.0	5.2%
11	Public Service and Administration	290.6	270.0	268.2	299.7	284.7	300.2	313.4	327.2	2.0%
12	Public Service Commission	212.7	203.0	204.8	223.8	217.9	220.1	229.7	239.8	2.0%
13	Public Works and Infrastructure	503.5	485.0	497.4	597.2	549.2	587.6	622.4	640.5	4.1%
14	Statistics South Africa	1 551.7	1 486.0	1 670.3	1 745.0	1 745.0	1 648.5	1 733.0	1 809.2	2.6%
15	Traditional Affairs	72.9	72.8	81.7	89.7	88.0	97.2	101.2	105.4	6.3%
16	Basic Education	524.7	503.4	543.9	565.6	565.6	557.5	582.1	607.7	2.5%
17	Higher Education and Training	9 354.6	9 223.2	9 183.1	10 667.2	10 467.2	11 180.1	11 675.7	12 192.2	4.5%
18	Health	830.9	927.3	848.2	812.1	811.7	682.1	710.0	744.3	-1.8%
19	Social Development	512.9	523.1	492.6	522.8	518.8	513.8	536.4	559.9	1.5%
20	Women, Youth and Persons with Disabilities	107.7	110.3	115.1	120.5	120.5	126.9	132.5	138.3	4.3%
21	Civilian Secretariat for the Police Service	98.0	99.3	102.5	110.8	110.8	108.9	113.6	118.6	3.2%
22	Correctional Services	16 970.1	17 362.0	17 678.4	18 298.0	18 010.0	17 361.5	18 128.3	18 927.3	1.8%
23	Defence	31 803.0	32 759.9	33 722.0	31 786.4	31 786.4	30 629.3	31 744.7	33 142.2	0.7%
24	Independent Police Investigative Directorate	248.1	250.4	214.9	233.9	233.9	246.0	256.9	268.2	1.3%
25	Justice and Constitutional Development	11 377.3	11 524.1	12 211.5	13 161.7	13 161.7	12 939.3	13 516.3	14 115.5	3.7%
26	Military Veterans	130.1	121.6	116.4	133.4	133.4	134.4	140.4	146.6	2.0%
27	Office of the Chief Justice	1 703.6	1 718.2	1 791.5	1 963.7	1 945.7	1 812.3	1 891.6	1 974.2	2.5%
28	Police	76 357.7	75 697.2	78 411.9	81 028.8	81 028.8	79 795.1	85 705.4	90 694.7	2.9%
29	Agriculture, Land Reform and Rural Development	3 868.6	3 764.1	3 836.8	4 295.3	4 294.8	3 803.4	3 973.4	4 150.7	1.2%
30	Communications and Digital Technologies	266.9	270.6	271.5	313.5	271.4	302.0	315.3	329.1	3.6%
31	Employment and Labour	1 253.3	1 224.3	1 277.7	1 414.6	1 411.2	1 410.9	1 472.9	1 537.5	3.5%
32	Forestry, Fisheries and the Environment	1 975.7	1 962.8	2 043.7	2 010.5	2 010.5	1 956.1	2 041.8	2 130.9	1.3%
33	Human Settlements	356.2	352.5	359.3	422.5	407.5	415.0	433.3	452.3	4.1%
34	Mineral Resources and Energy	1 007.1	956.9	978.0	1 066.1	1 052.3	1 066.6	1 113.6	1 162.6	2.4%
35	Science and Innovation	336.7	321.9	332.8	357.7	357.7	370.5	386.8	403.8	3.1%
36	Small Business Development	137.1	135.0	138.4	159.8	159.8	225.1	251.6	262.8	11.5%
37	Sport, Arts and Culture	346.9	333.7	335.9	385.8	377.3	385.3	402.0	419.7	3.2%
38	Tourism	329.4	330.7	337.5	381.5	381.5	374.5	390.9	408.1	3.6%
39	Trade, Industry and Competition	1 078.5	1 017.9	1 018.5	1 081.7	1 065.8	1 066.1	1 081.2	1 128.6	0.8%
40	Transport	477.6	471.5	479.6	558.4	558.4	547.5	571.6	596.8	3.8%
41	Water and Sanitation	1 683.4	1 638.3	1 742.2	1 836.4	1 836.4	1 790.2	1 869.1	1 951.4	2.5%
<b>Total</b>		<b>176 204.6</b>	<b>176 391.5</b>	<b>181 628.0</b>	<b>187 904.8</b>	<b>187 123.5</b>	<b>183 566.1</b>	<b>193 274.4</b>	<b>202 913.0</b>	<b>2.4%</b>

Table 9. Personnel numbers and unit cost per vote: 2021/22 to 2025/26

	Number of posts estimated for 31 March 2023		Number and cost of personnel posts filled/ planned for on funded establishment										Average personnel growth rate (%)	Average unit cost growth rate (%)
	Number of funded posts	Number of posts additional to the establishment	Actual		Revised estimate		Medium-term expenditure estimate							
			2021/22		2022/23		2023/24		2024/25		2025/26			
			Number	Unit cost	Number	Unit cost	Number	Unit cost	Number	Unit cost	Number	Unit cost		
1 The Presidency	654	40	622	545	605	584	681	574	671	608	683	624	4.1%	2.2%
2 Parliament	1 672	–	1 658	860	1 675	876	1 579	910	1 559	962	1 586	987	-1.8%	4.1%
3 Cooperative Governance	539	78	547	617	585	626	507	684	493	733	511	739	-4.4%	5.7%
4 Government Communication and Information System	515	40	474	600	485	601	434	655	427	695	437	708	-3.4%	5.7%
5 Home Affairs	7 473	35	8 549	429	9 156	466	8 023	493	6 810	525	7 027	534	-8.4%	4.7%
6 International Relations and Cooperation	3 278	13	3 358	879	3 390	892	3 356	896	3 354	945	3 323	963	-0.7%	2.6%
7 National School of Government	87	–	87	654	94	665	87	695	83	756	82	801	-4.5%	6.4%
8 National Treasury	1 066	150	1 033	799	1 048	821	1 135	810	1 086	859	1 117	871	2.1%	2.0%
9 Planning, Monitoring and Evaluation	430	20	469	623	443	712	499	647	492	684	505	697	4.4%	-0.7%
10 Public Enterprises	202	–	163	859	181	834	213	869	203	955	208	969	4.7%	5.1%
11 Public Service and Administration	374	20	393	683	400	712	416	721	409	766	415	788	1.2%	3.4%
12 Public Service Commission	292	4	259	791	289	755	281	783	264	872	273	879	-1.9%	5.2%
13 Public Works and Infrastructure	643	29	701	710	719	763	838	701	836	745	845	758	5.5%	-0.2%
14 Statistics South Africa	3 301	–	2 674	625	2 622	666	2 510	657	2 474	700	2 555	708	-0.9%	2.1%
15 Traditional Affairs	134	26	107	764	123	716	136	715	136	746	140	755	4.3%	1.8%
16 Basic Education	880	72	751	724	769	735	760	734	748	778	781	778	0.5%	1.9%
17 Higher Education and Training	28 959	549	29 766	309	29 340	357	29 758	376	29 647	394	29 685	411	0.4%	4.8%
18 Health	1 473	15	1 412	601	1 281	634	1 046	652	1 031	689	1 054	706	-6.3%	3.7%
19 Social Development	796	35	741	665	737	704	698	736	684	784	699	801	-1.7%	4.4%
20 Women, Youth and Persons with Disabilities	147	7	151	762	156	774	166	766	162	819	167	830	2.3%	2.3%
21 Civilian Secretariat for the Police Service	156	28	153	670	165	671	162	673	160	710	166	715	0.1%	2.1%
22 Correctional Services	39 564	186	41 333	428	39 280	459	39 711	437	40 286	450	41 646	454	2.0%	-0.3%
23 Defence	78 554	–	80 153	421	66 314	479	69 267	442	68 879	461	68 977	480	1.3%	0.1%
24 Independent Police Investigative Directorate	397	8	365	589	393	596	422	583	418	615	430	623	3.1%	1.5%
25 Justice and Constitutional Development	25 453	937	24 286	503	24 172	545	23 860	542	23 397	578	23 991	588	-0.3%	2.6%
26 Military Veterans	177	48	183	635	197	678	190	708	186	754	194	757	-0.5%	3.7%
27 Office of the Chief Justice	2 555	103	2 688	667	2 653	733	2 607	695	2 585	732	2 758	716	1.3%	-0.8%
28 Police	182 129	–	176 713	444	178 708	453	183 708	434	188 708	454	193 708	468	2.7%	1.1%
29 Agriculture, Land Reform and Rural Development	7 658	885	7 038	545	7 699	558	6 836	556	6 774	587	6 944	598	-3.4%	2.3%

**Table 9. Personnel numbers and unit cost per vote: 2021/22 to 2025/26 (continued)**

	Number of posts estimated for 31 March 2023		Number and cost of personnel posts filled/ planned for on funded establishment										Average personnel growth rate (%)	Average unit cost growth rate (%)
	Number of funded posts	Number of posts additional to the establishment	Actual		Revised estimate		Medium-term expenditure estimate							
			2021/22		2022/23		2023/24		2024/25		2025/26			
			Number	Unit cost	Number	Unit cost	Number	Unit cost	Number	Unit cost	Number	Unit cost		
30 Communications and Digital Technologies	316	25	331	820	317	856	320	943	312	1 011	321	1 025	0.4%	6.2%
31 Employment and Labour	2 852	188	3 038	421	3 239	436	3 067	460	2 975	495	3 049	504	-2.0%	5.0%
32 Forestry, Fisheries and the Environment	4 464	850	3 984	513	3 670	548	3 515	556	3 468	589	3 549	600	-1.1%	3.1%
33 Human Settlements	529	38	536	670	598	682	661	628	650	667	679	666	4.3%	-0.8%
34 Mineral Resources and Energy	1 462	17	1 576	620	1 518	693	1 555	686	1 535	725	1 569	741	1.1%	2.2%
35 Science and Innovation	495	5	371	897	378	946	399	928	389	994	402	1 004	2.1%	2.0%
36 Small Business Development	218	6	197	703	235	681	330	681	353	713	360	731	15.3%	2.4%
37 Sport, Arts and Culture	715	62	521	645	592	637	602	640	596	675	614	684	1.2%	2.4%
38 Tourism	492	31	492	686	526	725	521	719	509	768	522	782	-0.3%	2.5%
39 Trade, Industry and Competition	1 452	45	1 338	761	1 325	805	1 300	820	1 243	870	1 264	893	-1.5%	3.5%
40 Transport	733	66	747	642	825	677	834	657	822	695	844	707	0.8%	1.5%
41 Water and Sanitation	3 382	445	3 787	460	3 873	474	3 685	486	3 643	513	3 751	520	-1.1%	3.1%
<b>Total</b>	<b>406 668</b>	<b>5 106</b>	<b>403 744</b>	<b>26 238</b>	<b>390 775</b>	<b>27 223</b>	<b>396 676</b>	<b>27 348</b>	<b>399 459</b>	<b>29 069</b>	<b>407 832</b>	<b>29 565</b>	<b>1.4%</b>	<b>2.8%</b>

Table 10. Departmental receipts per vote<sup>1</sup>: 2019/20 to 2025/26

R million	Audited outcome			Adjusted estimate	Revised estimate	Medium-term receipts estimates			
	2019/20	2020/21	2021/22	2022/23		2023/24	2024/25	2025/26	
1	The Presidency	0.9	0.6	0.8	1.0	0.9	0.7	0.7	0.8
2	Parliament	26.8	14.0	12.0	12.0	12.0	35.0	35.5	36.0
3	Cooperative Governance	1.6	11.9	18.6	4.2	4.2	2.7	2.9	3.2
4	Government Communication and Information System	1.7	1.1	1.0	1.5	1.5	2.7	3.2	3.6
5	Home Affairs	1 062.6	370.9	718.7	798.1	798.1	846.0	896.7	950.5
6	International Relations and Cooperation	58.8	101.8	64.0	63.1	63.1	45.9	48.2	50.6
7	National School of Government	0.3	0.2	0.4	0.3	0.4	0.3	0.3	0.3
8	National Treasury	21 440.4	32 694.7	11 574.5	12 348.3	13 575.0	22 693.1	17 417.3	13 210.0
9	Planning, Monitoring and Evaluation	6.8	2.1	0.5	2.3	0.2	0.8	0.9	0.9
10	Public Enterprises	0.1	10.7	0.6	0.3	0.3	0.3	0.1	0.1
11	Public Service and Administration	0.8	0.7	0.7	1.0	1.0	0.7	0.7	0.7
12	Public Service Commission	0.7	0.8	0.4	0.3	0.3	0.2	0.2	0.2
13	Public Works and Infrastructure	27.1	9.1	15.5	7.6	7.6	1.5	1.6	1.7
14	Statistics South Africa	1.8	2.4	9.4	2.4	2.4	1.1	1.1	1.1
15	Traditional Affairs	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
16	Basic Education	15.7	3.4	11.7	11.3	11.3	7.9	7.5	7.2
17	Higher Education and Training	22.8	18.5	17.4	27.9	27.9	28.2	28.9	30.3
18	Health	7.9	3.8	521.0	3 010.8	1 412.6	18.9	19.0	14.2
19	Social Development	273.0	24.0	22.3	24.4	24.2	31.4	31.5	31.9
20	Women, Youth and Persons with Disabilities	0.1	0.2	0.6	0.1	0.0	0.1	0.1	0.1
21	Civilian Secretariat for the Police Service	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1
22	Correctional Services	131.0	108.8	201.9	163.0	163.0	155.5	165.6	175.9
23	Defence	1 289.2	923.6	1 145.6	1 200.8	1 200.8	1 256.5	1 319.3	1 345.7
24	Independent Police Investigative Directorate	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
25	Justice and Constitutional Development	423.5	337.3	365.4	518.5	518.5	530.0	546.0	562.5
26	Military Veterans	1.1	1.1	0.6	0.5	0.5	0.6	0.6	0.6
27	Office of the Chief Justice	2.9	2.7	3.3	4.1	4.1	4.2	4.4	4.4
28	Police	601.7	672.5	662.3	596.7	607.6	522.1	526.0	530.1
29	Agriculture, Land Reform and Rural Development	308.7	259.8	312.0	281.5	281.5	296.2	311.6	327.8
30	Communications and Digital Technologies	665.6	105.7	1.5	5.7	5.5	2.4	2.4	2.4
31	Employment and Labour	12.4	9.2	9.1	15.8	17.1	18.4	19.1	19.8
32	Forestry, Fisheries and the Environment	141.9	77.5	99.7	88.6	88.6	131.7	137.9	140.9
33	Human Settlements	0.9	0.4	1.1	0.6	0.3	0.3	0.3	0.3
34	Mineral Resources and Energy	43.2	280.9	100.0	49.0	49.0	51.4	53.7	54.2
35	Science and Innovation	19.4	2.2	1.1	0.7	0.7	0.7	0.7	0.8
36	Small Business Development	23.3	0.3	0.1	0.1	0.1	0.1	0.1	0.2
37	Sport, Arts and Culture	1.1	0.6	11.6	1.1	0.8	0.8	0.5	0.6
38	Tourism	4.3	11.9	81.9	2.9	2.9	2.9	3.0	3.0
39	Trade, Industry and Competition	167.7	140.2	122.1	246.8	193.8	242.9	247.4	252.5
40	Transport	322.8	1.6	51.2	187.4	187.4	1.5	1.7	1.9
41	Water and Sanitation	15.4	22.8	5.8	5.3	5.7	6.8	7.3	7.6
<b>Total departmental receipts as per vote</b>		<b>27 126.2</b>	<b>36 230.3</b>	<b>16 166.8</b>	<b>19 686.6</b>	<b>19 271.6</b>	<b>26 942.7</b>	<b>21 844.6</b>	<b>17 774.8</b>
Less: Parliament (retained departmental receipts)		26.8	14.0	12.0	12.0	12.0	35.0	35.5	36.0
Plus: Public entity conduit receipts <sup>2</sup>		1 479.6	1 714.6	1 990.6	10 701.1	10 335.6	2 207.1	2 348.8	2 499.7
<i>Independent Communications Authority of South Africa</i>		1 479.6	1 505.0	1 833.6	10 632.7	10 253.8	2 121.6	2 259.5	2 406.4
<i>Competition Commission</i>		–	209.6	157.0	68.4	81.9	85.5	89.3	93.3
Plus: South African Revenue Service departmental receipts collection		11 805.1	14 121.9	28 456.4	25 916.2	25 482.6	22 468.6	22 700.8	24 071.7
<b>Total departmental and other receipts as per Budget Review</b>		<b>40 384.0</b>	<b>52 052.7</b>	<b>46 601.8</b>	<b>56 291.9</b>	<b>55 077.8</b>	<b>51 583.4</b>	<b>46 858.7</b>	<b>44 310.2</b>

1. Includes the departmental receipts of all departments within a vote.

2. These are receipts for which a department serves as a conduit to deposit funds into the National Revenue Fund. As such, they are included as other receipts for consolidation purposes. These receipts are, however, accordingly excluded from both departmental and entity financial statements.



# Information contained in each vote

The ENE describes in detail the planned spending in all national government votes over the MTEF period, which is government's 3-year expenditure planning window. The ENE is tabled in Parliament by the Minister of Finance alongside the main Budget and serves as the explanatory memorandum to the Appropriation Bill. Through the bill and the publication, the executive seeks Parliament's approval and adoption of its spending plans for the first year of the MTEF period. Once the Appropriation Act has been assented to by the president and published in the Government Gazette, funds allocated for the first year of the MTEF period are appropriated from the National Revenue Fund. As Parliament authorises expenditure annually, spending estimates for the 2 outer years of the MTEF period are not included in the Appropriation Bill. These forward estimates or indicative allocations do, however, form the basis of planning for the following year's budget and the next MTEF period.

The main budget expenditure, determined by the fiscal stance adopted by government, includes direct charges, such as debt-service costs, against the National Revenue Fund. As direct charges constitute spending in terms of a statute, they do not require parliamentary approval. Such spending is, therefore, not contained in the Appropriation Bill, nor is it budgeted for in any particular programme within a vote. Main budget expenditure also includes a contingency reserve and any provisional allocations not assigned to votes for expenditure related to unforeseen circumstances and emerging government policy priorities. Similarly, this expenditure is not contained in the Appropriation Bill.

Information in the Appropriation Bill is presented by vote. A vote specifies the total amount appropriated to a department. Each chapter in the ENE publication relates to a vote.

Each vote contained in the ENE follows the following format:

## Budget summary

This table shows the budgeted expenditure for the vote for the 3-year MTEF period.

R million	2023/24					2024/25	2025/26
	Current payments	Transfers and subsidies	Payments for capital assets	Payments for financial asset	Total	Total	Total
<b>MTEF allocation</b>							
Programme name							
<b>Subtotal</b>							
<b>Direct charge against the National Revenue Fund</b>							
Item							
<b>Total expenditure estimates</b>							
Executive authority	Minister						
Accounting officer	Director-General/Chief Operating Officer						
Website	<a href="http://www.domain.gov.za">www.domain.gov.za</a>						

*The Estimates of National Expenditure is available at [www.treasury.gov.za](http://www.treasury.gov.za). Additional tables in Excel format can be found at [www.treasury.gov.za](http://www.treasury.gov.za) and [www.vulekamali.gov.za](http://www.vulekamali.gov.za).*

The **2023/24 total** shows the total allocation per programme and the total allocation for the vote for 2023/24, and corresponds with the information in the 2023 Appropriation Bill.

The total vote allocation to be appropriated by Parliament is categorised by economic classification, into **current payments, transfers and subsidies, payments for capital assets and payments for financial assets**.

**Current payments** are payments made by an institution for its operational requirements.

**Transfers and subsidies** are payments made by an institution for which the institution does not directly receive anything in return.

**Payments for capital assets** are payments made by an institution for an asset that can be used for more than 1 year, and from which future economic benefits or service potential are expected to flow.

**Payments for financial assets** are mainly payments made by institutions as loans to public corporations or as equity investments in public corporations. Payments are reflected as expenditure rather than financing because the purpose of the transaction is not profit oriented. This column is shown only in votes where such payments have been budgeted for. Payments for theft and losses are included in this category. However, it is not possible to budget for these in advance and, if applicable, payments will appear only in the historical information once they are known.

For **2024/25** and **2025/26**, the estimates of expenditure in the vote are shown for the 2 outer years of the MTEF period.

**MTEF allocation** shows the expenditure allocation for the upcoming financial year and the expenditure estimates for the 2 outer years of the MTEF period for each programme.

**Direct charge against the National Revenue Fund** is an amount spent in terms of a statute and is not budgeted for in any programme in a particular vote. It is shown as a separate item and is not contained in the Appropriation Bill.

**Total expenditure estimates** is the sum of expenditure on programmes plus direct charges against the National Revenue Fund.

The last 3 rows of the table provide accountability information: the vote’s executive authority, accounting officer and website.

### Vote purpose

*The purpose of the vote captures a department’s mandate, objectives or administrative functions, as stated in the Appropriation Bill.*

### Mandate

The institution’s mandate, as contained in the relevant act(s) or policy document(s) that govern(s) the institution’s establishment and operations, is described.

### Selected performance indicators

This table highlights a vote’s performance in terms of key indicators for the past 3 years, the current year, and the projections for the MTEF period.

Indicator	Programme	MTSF priority	Audited performance			Estimated performance	MTEF targets		
			2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26



The table presents only a selected set of a department or entity's performance indicators and is not intended to provide a comprehensive view of the institution's performance. The table, however, contains key indicators linked to strategic and annual performance plans, as informed by government's medium-term strategic framework and ministerial delivery agreements. Managing, monitoring and measuring performance are integral to improving service delivery.

Footnotes are used in this table where there is no historical data available, where an indicator has been discontinued or a new one introduced, or where no projections are available. Reasons for revisions to targets from what was published in the 2022 ENE are contained in departments' and entities' annual performance plans. These include budget reductions, new focus areas or indicators, and changes requested by the executive authority and/or Parliament.

An **Indicator** is a measure that tracks a department's or entity's progress towards meeting the target it has set. An indicator may measure inputs, activities, outputs and outcomes, or, in certain instances, explanatory information relating to the internal or external environment.

The **Programme** links the indicator to the programme associated with it.

The **MTSF priority** links the indicator to 1 or more of the 7 priorities targeted by government, aimed at addressing poverty, inequality and unemployment.

The **Audited performance** column shows what level of performance the institution achieved in the past 3 financial years.

The **Estimated performance** column shows what the institution projects it will have achieved in the current financial year.

The **MTEF targets** column shows what the institution expects to achieve over the MTEF period. Targets can be qualitative or quantitative. All quantitative indicators must have targets that are absolute values/numbers.

In the **selected performance indicators** table, a dash (–) means that information is not available, generally because the indicator was introduced only in subsequent years. However, in all **expenditure and revenue** tables, a dash (–) indicates that information is either unavailable or equal to zero. Due to rounding off, the line item figures in tables may not necessarily add up to the total of the figures in the table.

## Expenditure overview

This is a narrative discussion that provides an outline of what the institution aims to achieve over the medium term and how it plans to spend its budget in support of this. The discussion centres on the institution's primary focus areas, including its policy and spending focus (significant spending items and key service deliverables) over the period ahead, as contained in its planning documents. A summary is provided of how the institution's objectives and spending items are aligned with the objectives of the National Development Plan, as set out in the priorities/targets of government's medium-term strategic framework.

Significant increases or decreases in expenditure, including in the past, are explained in terms of the institution's performance targets, service delivery methods, policies, personnel profiles or any other applicable factors. The average annual estimated growth rates are presented in the tables in nominal, not real, terms.

## Expenditure trends and estimates

### Programmes

1. Programme name
2. Programme name
3. Programme name
4. Programme name

Programme	Audited outcome			Adjusted appropriation 2022/23	Average growth rate (%) 2019/20 - 2022/23	Average: Expenditure/Total (%) 2019/20 - 2022/23	Medium-term expenditure estimates			Average growth rate (%) 2022/23 - 2025/26	Average : Expenditure/Total (%) 2022/23 - 2025/26
	2019/20	2020/21	2021/22				2023/24	2024/25	2025/26		
R million											
Programme 1											
Programme 2											
Programme 3											
Programme 4											
<b>Total</b>											
Change to 2022 Budget estimate											
<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>											
<b>Proportion of total programme expenditure to vote expenditure</b>											

1. Tables with expenditure trends, annual budget, adjusted appropriation and audited outcome are available at [www.treasury.gov.za](http://www.treasury.gov.za) and [www.vulekamali.gov.za](http://www.vulekamali.gov.za).

This table shows audited expenditure for the past 3 years, the adjusted appropriation for the current financial year and expenditure estimates over the MTEF period by programme and economic classification.

Expenditure is set out first by **Programme** and then by **Economic classification**. Expenditure is classified as current payments, transfers and subsidies, payments for capital assets and payments for financial assets. Where programme structures have been changed in recent years, expenditure and budgets have, to the extent possible, been reallocated to the new approved programme structure for all the years shown, for comparability.

**Direct charge against the National Revenue Fund** is an amount spent in terms of a statute and is not budgeted for in any programme in a particular vote. It is shown as a separate item and is not contained in the Appropriation Bill.

**Audited outcomes** are presented as they appear in the institution's annual financial statements. However, reallocations are made for any subsequent approved budget changes to the programme structure.

**Adjusted appropriation** shows the adjusted total amount that is voted in a financial year. Most changes are typically made mid-year at the time of the adjustments budget, but could include any other money bills tabled during the course of the financial year. These adjustments can be made only in terms of the circumstances listed in section 30 of the Public Finance Management Act (1999). These adjustments are thus included in an adjustments appropriation bill(s), which Parliament approves before expenditure can take place. Details of the adjustments are tabled in acts of Parliament and the accompanying Adjusted Estimates of National Expenditure, and other publications.

The **Average growth rate (%)** is the growth rate per year, averaged over the 3-year period, expressed as a percentage.

The **Average: Expenditure/Total (%)** shows the proportion of total institutional expenditure that an expenditure item comprises, averaged over the 3-year period, expressed as a percentage.

The **Medium-term expenditure estimate** shows expenditure estimates for 2023/24, 2024/25 and 2025/26. The estimates for 2023/24 are the appropriations proposed in the 2023 Appropriation Bill considered by Parliament. The estimates for 2024/25 and 2025/26 are indicative allocations, and will form the basis for planning the 2024 Budget and the next MTEF period.

Significant amounts and trends are discussed in the expenditure overview, particularly in relation to performance and spending.

### Transfers and subsidies expenditure trends and estimates.

This table shows the transfers and subsidies expenditure trends for the past 3 years, the revised expenditure estimate for the current financial year and expenditure estimates over the MTEF period by transfer item.

	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimates			Average growth rate (%)	Average: Expenditure/Total (%)
	2019/20	2020/21	2021/22	2022/23	2019/20 - 2022/23	2023/24	2024/25	2025/26	2022/23 - 2025/26		
R thousand											
<b>Economic classification item</b>											
<b>Current/Capital</b>											
Transfers and subsidies recipient name											
Transfers and subsidies recipient name											
<b>Economic classification item</b>											
<b>Current/Capital</b>											
Transfers and subsidies recipient name											
Transfers and subsidies recipient name											
<b>Total</b>											

The **Audited outcome** is presented as it appears in the institution’s annual financial statements.

**Adjusted appropriation** shows the adjusted total amount that is voted in a financial year. Most changes are typically made mid-year at the time of the adjustments budget, but could include any other money bills tabled during the course of the financial year. These adjustments can be made only in terms of the circumstances listed in section 30 of the Public Finance Management Act (1999).

The **Average growth rate (%)** is the growth rate per year, averaged over the 3-year period, expressed as a percentage.

The **Average: Expenditure/Total (%)** shows the proportion of total institutional expenditure that an expenditure item comprises, averaged over the 3-year period, expressed as a percentage.

The **Medium-term expenditure estimate** shows expenditure estimates for 2023/24, 2024/25 and 2025/26.

Significant amounts and trends are discussed in the expenditure analysis section, particularly in relation to performance and spending.

### Personnel information

Personnel information relating to salary level bands is set out for a 5-year period. The number of posts, the cost to the institution, and the average unit cost of a post are shown as estimated by the department.

**Vote personnel numbers and cost by salary level and programme level<sup>1</sup>**

**Programmes**

1. Administration
2. Programme name

Department	Number of posts estimated for 31 March 2023		Number and cost <sup>2</sup> of personnel posts filled/planned for on funded establishment										Average growth rate of personnel posts (%)	Average: Salary level/Total (%)		
	Number of funded posts	Number of posts additional to the establishment	Actual		Revised estimate			Medium-term expenditure estimates								
			2021/22		2022/23			2023/24		2024/25		2025/26				
			Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number			Cost	Unit cost
Salary level																
1 – 6																
7 – 10																
11 – 12																
13 – 16																
Other																
Programme																
Programme 1																
Programme 2																

1. Data has been provided by the department and may not necessarily reconcile with official government personnel data.
2. Rand million.

Details of total personnel numbers by **Salary level** and **Programme** are provided.

**Number of funded posts** refers to the number of posts in an institution’s establishment for which provision is made in its budget.

**Number of posts additional to the establishment** refers to posts that do not form part of the institution’s approved establishment but which have been budgeted for.

Information is provided on the **Number** and **Cost** of posts filled or planned to be filled in the total establishment by salary level.

The **Unit cost** is calculated by dividing the cost by the number of posts.

The **Average growth rate of personnel posts (%)** for the 3-year period is shown, expressed as a percentage.

The **Average: Salary level/Total (%)** shows the proportion of total posts per salary level band, on average over the period, expressed as a percentage.

Personnel information is discussed in the expenditure overview, particularly in relation to performance and spending.

**Departmental receipts**

This table provides details of the revenue collected on the vote over a 7-year period.

R thousand	Audited outcome				Adjusted estimate	Revised estimate	Average growth rate (%)	Average: Receipt item/Total (%)	Medium-term receipts estimate			Average growth rate (%)	Average: Receipt item/Total (%)
	2019/20	2020/21	2021/22	2022/23					2019/20-2022/23	2023/24	2024/25		
Departmental receipts													
Economic classification Item													
Lower level classification Item													
Economic classification Item													
Lower level classification Item													
Lower level classification Item													
Lower level classification Item													
<b>Total</b>													

Departmental receipts are set out by **Economic classification item**.

The **Audited outcome** is presented as it appears in the institution's annual financial statements.

The **Adjusted estimate** for 2022/23 shows the estimate of the institution's receipts published in the 2022 Adjusted Estimates of National Expenditure.

The **Revised estimate** shows the current estimate of institutional receipts for 2022/23.

The **Average growth rate (%)** shows the growth in revenue as a percentage, averaged over a 3-year period.

The **Average: Receipt item/Total (%)** shows the proportion of total departmental revenue receipts in a particular economic classification item, averaged over a 3-year period, expressed as a percentage.

## Information on each programme

### Programme purpose

The purpose of each programme is stated as it is set out in the 2023 Appropriation Bill. The programme purpose outlines the functions and activities of the particular programme, as per the approved budget programme structure. Programme 1 is usually the *Administration* programme, comprising the administrative functions and activities required to keep the department operating. It includes the ministry and deputy ministry, the director-general's office and central corporate services.

### Objectives

Objectives are stated for each programme, with the exception in most cases of the *Administration* programme. A programme objective includes an explanation of its strategic intent, as well as of the specific interventions and progress measures for that objective. Objectives are broadly aligned with institutional strategic plans and annual performance plans, as informed by ministerial service delivery agreements and the National Development Plan, and articulated in government's medium-term strategic framework.

### Subprogrammes (per programme)

The key activities carried out by each subprogramme are described, generally with the exception of the *Administration* programme as it is typically standardised across all departments. Explanatory notes are provided on transfers to entities or partner organisations, and on subsidies, incentives or financial assistance programmes, where applicable.

### Expenditure trends and estimates (per programme)

The table for each programme sets out expenditure by subprogramme and economic classification item over a 7-year period.

Subprogramme	Audited outcome			Adjusted appropriation	Average growth rate (%)	Average: Expenditure/Total (%)	Medium-term expenditure estimates			Average growth rate (%)	Average: Expenditure/Total (%)
	2019/20	2020/21	2021/22				2022/23	2023/24	2024/25		
R thousand											
Subprogramme name											
<b>Total</b>											
Change to 2022											
Budget estimate											
<b>Economic classification</b>											
<b>Current payments</b>											
Compensation of employees											
Goods and services											
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>											
<b>Proportion of total programme expenditure to vote expenditure</b>											

Expenditure over the 7-year period is set out, first by **Subprogramme** then by **Economic classification**, as current payments, transfers and subsidies, payments for capital assets, and payments for financial assets.

**Audited outcome** is presented as it appears in the institution’s annual financial statements, with amounts reallocated for any subsequent approved changes to the budget programme structure.

**Adjusted appropriation** shows the adjusted total amount that is voted in a financial year. Most changes are typically made mid-year at the time of the adjustments budget, but could include any other money bills tabled during the course of the financial year. These adjustments can be made only in terms of the circumstances listed in section 30 of the Public Finance Management Act (1999). These adjustments are included in an adjustments appropriation bill/s, which Parliament approves before expenditure can take place. Particulars are tabled in acts of Parliament and the accompanying Adjusted Estimates of National Expenditure, and other publications.

The **Average growth rate (%)** is the growth rate per year averaged over a 3-year period, shown as a percentage.

The **Average: Expenditure/Total (%)** shows the proportion of total programme expenditure that a subprogramme or an expenditure item comprises, averaged over a 3-year period, expressed as a percentage.

The **Medium-term expenditure estimate** shows programme expenditure estimates for the MTEF period. The estimates for 2023/24 are the appropriations proposed in the 2023 Appropriation Bill. The estimates for 2024/25 and 2025/26 are indicative allocations and will form the basis for planning the 2024 Budget and the next MTEF period.

Significant amounts and trends are discussed in the departmental expenditure overview, particularly in relation to performance and spending.

**Personnel information (per programme)**

Personnel information relating to salary level bands is set out for a 5-year period. The number of posts, the cost to the institution and the average unit cost of a post are shown as estimated by the department.

**Programme personnel numbers and cost by salary level<sup>1</sup>**

Number of posts estimated for 31 March 2023		Number and cost <sup>2</sup> of personnel posts filled/planned for on funded establishment										Average growth rate of personnel posts (%)	Average: Salary level/Total (%)			
Number of funded posts	Number of posts additional to the establishment	Actual		Revised estimate		Medium-term expenditure estimates										
		2021/22		2022/23		2023/24		2024/25		2025/26		2022/23 – 2025/26				
Department		Number	Cost	Unit cost	Number	Cost	Unit cost	Number	Cost	Unit cost	Number		Cost	Unit cost	Number	Cost
Salary level																
1 – 6																
7 – 10																
11 – 12																
13 – 16																
Other																

1. Data has been provided by the department and may not necessarily reconcile with official government personnel data.

2. Rand million.

Details of total personnel numbers by **Salary level** are provided.

**Number of funded posts** refers to the number of posts in an institution's programme establishment for which provision is made in its budget.

**Number of posts additional to the establishment** refers to posts that do not form part of the institution's approved establishment but which have been budgeted for.

Information is provided on the **Number** and **Cost** of posts filled or planned to be filled in the total programme establishment by salary level.

The **Unit cost** is calculated by dividing the cost by the number of posts.

The **Average growth rate of personnel posts (%)** for the 3-year period is shown, expressed as a percentage.

The **Average: Salary level/Total (%)** shows the proportion of the total programme posts per salary level band, on average over the period, expressed as a percentage.

Programme personnel information is discussed in the expenditure overview, particularly in relation to performance and spending.

## Entities

The information provided on entities is similar to what is reported on for a department. However, as the basis of accounting used by entities is different to that used by departments, entities' statements of financial performance and financial position are provided.

Entity accounts are prepared using the accrual basis of accounting, whereas departmental accounts are prepared using a modified cash basis of accounting.

In the accrual basis of accounting, a transaction is recorded whenever there is an economic event, regardless of when a cash transaction takes place. This basis of accounting also includes items that do not involve any flow of cash at all, such as adjustments made to account for depreciation.

In the modified cash basis of accounting, a transaction is recorded only if cash has been exchanged and at the time that this exchange takes place.

Information on each of the entities generally consists of:

- selected performance indicators relating to the entity's mandate
- an entity overview narrative that provides an outline of the entity's mandate, what it aims to achieve over the medium term and its planned spending in support of this
- expenditure trends and estimates by programme/objective/activity
- statements of financial performance, cash flow and financial position
- personnel numbers and cost by salary level.