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Technical annexure

In-year adjustments to main budget non-interest expenditure

Table C.1 shows in-year adjustments to main budget non-interest expenditure since the 2021 *Budget Review*. These include the special appropriation for the fiscal response to the public violence and COVID-19 pandemic lockdown in June and July 2021.

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

R million	Appropriation (ENE)	Second special appropriation	AENE allocations	Source of funding (AENE)	Other AENE adjustments	Revised non- interest expenditure
Allocated non-interest expenditure (2021 Budget Review)	1 540 866					1 540 866
Provisional reduction to fund Land Bank allocation	-5 000			5 000		
Provisional allocations not assigned to votes	12 645			-1 645		11 000
Infrastructure Fund not assigned to votes	4 000			-4 000		
Contingency reserve	12 000			-9 039		2 961
Main budget non-interest expenditure (2021 Budget Review)	1 564 511			-9 684		1 554 827
Allocation for fiscal response to public violence and COVID-19 lockdown		32 850				32 850
<i>Social grants additions¹</i>		26 700				26 700
<i>SASRIA</i>		3 900				3 900
<i>Business support²</i>		2 300				2 300
<i>Reprioritisation from DTIC and DSBD</i>		-1 000				-1 000
<i>Defence</i>		700				700
<i>Police</i>		250				250

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

R million	Appropriation (ENE)	Second special appropriation	AENE allocations	Source of funding (AENE)	Other AENE adjustments	Revised non- interest expenditure
Allocations since 2021 Budget Review			41 048			41 048
Presidential employment initiative phase 2			10 954			10 954
Further purchase of COVID-19 vaccines			2 342			2 342
General fund small business			96			96
Water and sanitation infrastructure projects			193			193
Roll-overs			2 847			2 847
Unforeseeable and unavoidable expenditure			103			103
Compensation adjustments: National government			5 833			5 833
Compensation adjustments: Provincial equitable share			14 679			14 679
Denel			2 923			2 923
Self-financing			1 078			1 078
Declared unspent funds				-1 953		-1 953
National government projected underspending				-3 775		-3 775
Local government projected underspending				-2 500		-2 500
Magistrates' salaries				-30		-30
Skills development levy adjustments					1 120	1 120
National Revenue Fund payments adjustments					2 282	2 282
Revised non-interest expenditure	1 564 511	32 850	41 048	-17 942	3 402	1 623 869
Change in non-interest expenditure from 2021 Budget						59 358

1. Of which R500 million is for grants administration

2. Department of Trade, Industry and Competition (DTIC), Department of Small Business Development (DSBD)

Source: National Treasury

Main budget expenditure ceiling

Table C.2 Expenditure ceiling calculations

R million	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Non-interest expenditure	1 324 756	1 486 211	1 556 400	1 623 869	1 594 757	1 602 082	1 673 266
Technical adjustments							
Skills development levy	-17 480	-18 284	-12 413	-18 933	-20 619	-22 329	-24 099
Eskom funding provisions	–	-49 000	-56 000	-31 693	-21 857	-21 015	-22 000
NRF payments	-162	-468	-588	-2 342	–	–	–
International Oil Pollution Compensation Fund	-3	-3	-11	-12	-12	-13	-13
Expenditure ceiling	1 307 112	1 418 456	1 487 388	1 570 890	1 552 268	1 558 725	1 627 154

Source: National Treasury

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

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

■ Effect of GDP rebasing on fiscal and debt ratios

To ensure the accuracy, reliability and relevance of GDP estimates, Statistics South Africa periodically updates the base year and reconsiders the benchmarks and methodology used for the national accounts. Data from the second quarter of 2021 reflects the newly benchmarked real GDP at constant 2015 prices, replacing the previous GDP measured at constant 2010 prices. This technical exercise raised nominal GDP in level terms, which mechanically improved deficit and debt ratios to GDP even though actual revenue, expenditure and debt stock have not changed. On average, nominal GDP increased by R489.8 billion between 2016/17 and 2020/21. As a share of GDP, both revenue and expenditure fell because they stayed unchanged while nominal GDP increased, resulting in improved fiscal balances, as reflected in Table C.3.

This superficial improvement leads to a mechanical decline in the debt-to-GDP ratio, from 78.8 per cent to 70.7 per cent in 2020/21. The rebasing of GDP improves the debt-to-GDP ratio by an average of 5.6 per cent of GDP per year over the past five years. The main budget deficit also narrowed by an average of 0.6 per cent of GDP per year over the same period, with an improvement from 11 per cent of GDP to 9.9 per cent of GDP in 2020/21.

Table C.3 Difference in fiscal metrics

Percentage of GDP		2016/17	2017/18	2018/19	2019/20	2020/21 ¹	5-year average change
Gross tax revenue	Before rebasing	25.9	25.9	26.2	26.3	25.0	
	After rebasing	23.7	23.7	23.8	23.8	22.5	
	<i>Difference</i>	-2.2	-2.2	-2.4	-2.5	-2.6	-2.4
Main budget revenue	Before rebasing	25.7	25.5	25.9	26.1	24.8	
	After rebasing	23.6	23.3	23.5	23.7	22.2	
	<i>Difference</i>	-2.2	-2.2	-2.4	-2.5	-2.5	-2.3
Main budget expenditure	Before rebasing	29.5	29.9	30.6	32.8	35.8	
	After rebasing	27.0	27.4	27.8	29.7	32.1	
	<i>Difference</i>	-2.5	-2.6	-2.8	-3.1	-3.7	-2.9
Budget balance	Before rebasing	-3.8	-4.4	-4.7	-6.7	-11.0	
	After rebasing	-3.5	-4.1	-4.3	-6.1	-9.9	
	<i>Difference</i>	0.3	0.4	0.4	0.6	1.1	0.6
Primary balance	Before rebasing	-0.5	-1.0	-1.0	-2.7	-6.4	
	After rebasing	-0.4	-0.9	-0.9	-2.5	-5.7	
	<i>Difference</i>	0.0	0.1	0.1	0.3	0.7	0.2
Gross loan debt	Before rebasing	50.5	53.0	56.7	63.3	78.8	
	After rebasing	46.2	48.5	51.5	57.4	70.7	
	<i>Difference</i>	-4.3	-4.5	-5.2	-5.9	-8.1	-5.6
Nominal GDP (R billion)	Before rebasing	4 419.4	4 698.7	4 924.0	5 152.3	4 995.7	
	After rebasing	4 831.2	5 136.8	5 418.3	5 686.7	5 566.2	
	<i>Difference</i>	411.8	438.1	494.3	534.3	570.5	489.8

1. Outcomes applied to GDP before and after rebasing

Source: National Treasury

Changes to main budget framework since the 2021 Budget

Table C.4 summarises the changes to the main budget fiscal framework compared with the 2021 Budget estimates. The fiscal balances for 2021/22 to 2023/24 have improved, mainly due to higher-than-expected revenue projections. The increases in non-interest expenditure partially offset the lower interest payments and higher revenue projections.

Table C.4 Revisions to main budget framework since 2021 Budget

R million	2021/22	2022/23	2023/24
Main budget revenue			
Revised	1 483 201	1 517 542	1 581 290
2021 Budget estimates	1 351 672	1 453 669	1 522 035
Difference	131 529	63 873	59 255
Main budget non-interest expenditure			
Revised	1 623 869	1 594 757	1 602 082
2021 Budget estimates	1 564 511	1 562 821	1 572 455
Difference	59 358	31 937	29 628
Debt-service costs			
Revised	269 234	303 141	334 575
2021 Budget estimates	269 741	308 013	338 591
Difference	-507	-4 872	-4 016
Main budget primary balance			
Revised	-140 667	-77 215	-20 792
2021 Budget estimates	-212 839	-109 151	-50 420
Difference	72 171	31 937	29 628
Main budget balance			
Revised	-409 901	-380 356	-355 367
2021 Budget estimates	-482 580	-417 164	-389 011
Difference	72 679	36 808	33 644

Source: National Treasury

Main budget framework and financing requirements

Table C.5 Main budget framework and financing requirements

MACROECONOMIC PROJECTIONS							
R billion/percentage change	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Real GDP growth	1.3%	0.1%	-7.2%	6.2%	1.8%	1.6%	1.8%
Nominal GDP growth	5.5%	5.0%	-2.1%	10.9%	2.9%	5.5%	6.3%
CPI inflation	4.6%	4.2%	2.9%	4.9%	4.0%	4.4%	4.5%
GDP at current prices (R billion)	5 418.3	5 686.7	5 566.2	6 173.8	6 350.6	6 697.7	7 121.5
MAIN BUDGET FRAMEWORK							
R billion/percentage of GDP	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Revenue							
Personal income tax	492.1	527.6	487.0	542.1	578.7	617.8	665.7
Corporate income tax	212.0	211.5	202.1	288.6	228.4	220.4	230.7
Value-added tax	324.8	346.8	331.2	373.6	427.6	460.7	491.0
Other tax revenue	158.8	163.5	146.4	179.6	183.1	192.6	204.1
Customs and excise duties	100.0	106.4	82.9	101.4	109.6	116.5	123.7
SACU transfers	-48.3	-50.3	-63.4	-46.0	-43.7	-64.6	-63.4
Non-tax revenue	23.9	27.6	26.3	39.1	32.2	31.5	33.0
National Revenue Fund receipts ¹	12.0	12.8	25.8	4.6	1.6	6.4	4.5
Main budget revenue	1 275.3	1 345.9	1 238.4	1 483.2	1 517.5	1 581.3	1 689.4
	23.5%	23.7%	22.2%	24.0%	23.9%	23.6%	23.7%
Expenditure							
Expenditure ceiling	1 307.1	1 418.5	1 487.4	1 570.9	1 552.3	1 558.7	1 627.2
<i>Baseline and provisional allocations</i>	1 307.1	1 418.5	1 487.4	1 567.9	1 547.3	1 553.7	1 622.2
<i>Contingency reserve</i>	–	–	–	3.0	5.0	5.0	5.0
Other non-interest expenditure ²	17.6	67.8	69.0	53.0	42.5	43.4	46.1
Non-interest expenditure	1 324.8	1 486.2	1 556.4	1 623.9	1 594.8	1 602.1	1 673.3
Debt-service costs	181.8	204.8	232.6	269.2	303.1	334.6	365.8
Main budget expenditure	1 506.6	1 691.0	1 789.0	1 893.1	1 897.9	1 936.7	2 039.1
	27.8%	29.7%	32.1%	30.7%	29.9%	28.9%	28.6%
Main budget balance	-231.3	-345.1	-550.6	-409.9	-380.4	-355.4	-349.7
	-4.3%	-6.1%	-9.9%	-6.6%	-6.0%	-5.3%	-4.9%
Primary balance	-49.5	-140.3	-318.0	-140.7	-77.2	-20.8	16.1
	-0.9%	-2.5%	-5.7%	-2.3%	-1.2%	-0.3%	0.2%
BORROWING REQUIREMENT							
Main budget balance	-231.3	-345.1	-550.6	-409.9	-380.4	-355.4	-349.7
Redemptions	-15.6	-70.7	-67.6	-65.2	-113.0	-154.7	-155.8
Gross borrowing requirement	-246.9	-415.8	-618.3	-475.1	-493.3	-510.0	-505.5
	-4.6%	-7.3%	-11.1%	-7.7%	-7.8%	-7.6%	-7.1%
GOVERNMENT DEBT							
Gross loan debt	2 788.3	3 261.3	3 935.7	4 313.9	4 744.7	5 144.4	5 537.6
	51.5%	57.4%	70.7%	69.9%	74.7%	76.8%	77.8%
Net loan debt	2 545.2	2 997.8	3 601.8	4 089.0	4 519.6	4 935.2	5 342.7
	47.0%	52.7%	64.7%	66.2%	71.2%	73.7%	75.0%

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

2. Technical adjustments explained in Table C.2

Source: National Treasury

Tax revenue outlook

Table C.6 Tax revenue and tax bases

R million/percentage change	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		Outcome		Estimate	Projections		
Personal income tax	492 083	527 633	487 011	542 100	578 677	617 808	665 728
<i>Wage bill</i> ¹	4.9%	3.9%	-3.6%	8.8%	6.7%	6.1%	7.1%
<i>Buoyancy</i>	1.39	1.84	2.13	1.29	1.01	1.10	1.10
Corporate income tax	212 046	211 522	202 123	288 631	228 382	220 399	230 691
<i>Net operating surplus</i>	3.7%	7.0%	0.5%	14.1%	-6.3%	3.3%	4.7%
<i>Buoyancy</i>	-0.66	-0.04	-8.84	3.04	3.34	-1.06	1.00
Net value-added tax	324 766	346 761	331 197	373 630	427 608	460 675	491 024
<i>Household consumption</i>	5.7%	5.3%	-5.4%	10.1%	6.3%	6.4%	6.6%
<i>Buoyancy</i>	1.57	1.29	0.83	1.27	2.31	1.20	1.00
Domestic VAT	378 733	399 288	392 936	439 970	467 471	497 570	530 402
<i>Household consumption</i>	5.7%	5.3%	-5.4%	10.1%	6.3%	6.4%	6.6%
<i>Buoyancy</i>	2.20	1.03	0.30	1.19	1.00	1.00	1.00
Import VAT	175 185	179 987	166 454	193 274	212 370	225 621	238 926
<i>Nominal imports</i>	9.0%	1.8%	-13.0%	20.3%	9.9%	6.2%	5.9%
<i>Buoyancy</i>	1.64	1.55	0.58	0.80	1.00	1.00	1.00
VAT refunds	-229 151	-232 515	-228 193	-259 613	-252 233	-262 517	-278 303
<i>Nominal exports</i>	7.0%	4.8%	1.1%	21.5%	-2.8%	4.1%	6.0%
<i>Buoyancy</i>	2.84	0.31	-1.70	0.64	1.00	1.00	1.00
Customs duties	54 968	55 428	47 290	54 715	60 121	63 873	67 639
<i>Nominal imports</i>	9.0%	1.8%	-13.0%	20.3%	9.9%	6.2%	5.9%
<i>Buoyancy</i>	1.32	0.47	1.13	0.78	1.00	1.00	1.00
Specific excise duties	40 830	46 827	32 273	42 295	44 939	47 832	50 988
<i>Household consumption</i>	5.7%	5.3%	-5.4%	10.1%	6.3%	6.4%	6.6%
<i>Buoyancy</i>	1.62	2.79	5.78	3.08	1.00	1.00	1.00
Skills development levy	17 439	18 486	12 250	18 933	20 619	22 329	24 099
<i>Private-sector wage bill</i>	4.1%	3.7%	-6.3%	10.6%	8.9%	8.3%	7.9%
<i>Buoyancy</i>	2.17	1.64	5.37	5.14	1.00	1.00	1.00
Fuel levy	75 372	80 175	75 503	89 243	91 799	96 817	102 942
<i>Nominal GDP</i>	5.5%	5.0%	-2.1%	10.9%	2.9%	5.5%	6.3%
<i>Buoyancy</i>	1.14	1.29	2.75	1.67	1.00	1.00	1.00
Ad valorem excise duties	4 192	4 124	3 386	4 415	4 541	4 789	5 092
<i>Nominal GDP</i>	5.5%	5.0%	-2.1%	10.9%	2.9%	5.5%	6.3%
<i>Buoyancy</i>	1.98	-0.33	8.45	2.78	1.00	1.00	1.00
Other ²	65 994	64 810	58 678	71 453	70 726	73 484	77 054
<i>Nominal GDP</i>	5.5%	5.0%	-2.1%	10.9%	2.9%	5.5%	6.3%
<i>Buoyancy</i>	0.91	-0.36	4.47	1.99	-0.36	0.71	0.77
Gross tax	1 287 690	1 355 766	1 249 711	1 485 415	1 527 412	1 608 006	1 715 258
<i>Nominal GDP</i>	5.5%	5.0%	-2.1%	10.9%	2.9%	5.5%	6.3%
<i>Buoyancy</i>	1.07	1.07	3.69	1.73	0.99	0.97	1.05

1. Total remuneration in the formal non-agriculture sector

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

Source: National Treasury

Southern African Customs Union revenue pool

Payments to the Southern African Customs Union (SACU) have been revised upwards by R10.3 billion in 2022/23 and R6.6 billion in 2023/24 compared with the 2021 Budget estimates. The revisions reflect higher customs and excise duties projections and changes to forecast error adjustments. Member states' estimates of GDP, population and intra-SACU trade have also been updated. The SACU revenue-sharing

formula adjusts for forecast errors with a two-year lag. As a result, the projected 2022/23 SACU payments include the forecast error adjustment for 2020/21. SACU payments projections for 2023/24 include the adjustment for forecast errors for 2021/22.

Fiscal framework assumptions for long-term main budget baseline

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

- No revenue measures are assumed from 2022/23 onwards.
- The gap between gross tax and main budget revenue is assumed at a long-run average of 0.25 per cent of GDP per year from 2025/26 onwards.
- Non-interest expenditure (excluding Eskom financial support and the Infrastructure Fund) grows in line with CPI inflation in 2025/26.
- In real terms, non-interest expenditure (excluding the Infrastructure Fund) grows by 1.5 per cent per year from 2026/27 onwards.
- The Infrastructure Fund amounts are assumed at R10 billion in 2024/25, R12 billion in 2025/26, R15 billion in 2026/27, R21.8 billion in 2027/28 and R26 billion in 2028/29. Over a decade from 2019/20, the Infrastructure Fund remains at R100 billion, as announced in the 2019 *Medium Term Budget Policy Statement*. Underspensing on the Infrastructure Fund allocations in the current fiscal year is added back in 2027/28 and 2028/29.
- No further recapitalisation of state-owned companies is assumed over the medium term apart from the 2021 Budget estimates.
- Financial support for Eskom is assumed to amount to R224.6 billion from 2019/20 until 2025/26.
- Beyond the medium term, average real GDP growth is assumed to be 2.1 per cent.

2020/21 outcomes and 2021/22 mid-year estimates

Table C.7 summarises national and provincial appropriated expenditure outcomes for 2020/21 and estimates for the first half of 2021/22. Tables C.8 and C.9 present additional details.

In 2020/21, national expenditure amounted to R1.79 trillion, which was R16.8 billion lower than the adjusted budget estimate. The underspensing was mainly driven by goods and services – all items except for operating leases, medicine, food and other inventory supplies, rental and hiring, science and technological services, and administrative fees. The lower-than-estimated expenditure was partly offset by higher spending on payments for financial assets. Provincial expenditure was R645.9 billion in 2020/21, R16.1 billion below adjusted estimates. This provincial underspensing is largely driven by goods and services, compensation of employees and payments for capital assets. All major categories of goods and services – except for administrative fees, medicine and medical supplies, property payments and legal services – recorded spending below adjusted estimates.

For the first six months of 2021/22, national departments spent R922.7 billion or 48.7 per cent of their adjusted budgets, while provinces spent R324.1 billion or 49.3 per cent of their original budgets for the year. Provinces are primarily responsible for delivering social services, including basic education and health. Compensation of employees is the largest spending item in provincial budgets, accounting for 63.3 per cent of spending in the first six months of 2021/22.

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

	2020/21			2021/22				
	Adjusted appropriation	Audited outcome	Over(-)/Under(+)	Main budget	Special appropriation ¹	Adjustments appropriation ²	Adjusted appropriation ³	Actual spending April to September
R billion								
National appropriation	1 025.3	1 004.4	20.9	980.6	32.9	15.0	1 028.5	503.3
Direct charges	782.5	784.6	-2.1	830.0	-	26.9	857.0	419.4
Debt-service costs	233.0	232.6	0.4	269.7	-	-0.5	269.2	130.2
Provincial equitable share	520.7	520.7	-	523.7	-	21.1	544.8	269.2
Other direct charges	28.8	31.3	-2.5	36.6	-	6.3	42.9	19.9
National votes	1 807.9	1 789.0	18.9	1 810.6	32.9	42.0	1 885.4	922.7
<i>of which:</i>								
Compensation of employees	177.3	176.3	1.0	175.0	0.6	6.0	181.6	88.0
Goods and services	80.8	65.2	15.6	84.6	0.3	3.9	88.7	33.1
Transfers and subsidies	1 213.6	1 213.0	0.6	1 219.3	28.0	26.6	1 273.9	627.1
Payments for capital assets	14.8	12.0	2.9	15.0	-	0.8	15.8	3.8
Payments for financial assets	88.0	89.6	-1.6	46.8	3.9	5.2	55.9	40.4
Provisional allocation for contingencies not assigned to votes	-	-	-	11.6	-	-0.6	11.0	-
Contingency reserve	-	-	-	12.0	-	-9.0	3.0	-
National government projected underspending	-2.1	-	-2.1	-	-	-3.8	-3.8	-
Local government repayment to the National Revenue Fund	-	-	-	-	-	-2.5	-2.5	-
Main budget expenditure	1 805.8	1 789.0	16.8	1 834.3	32.9	26.0	1 893.1	922.7
Provincial expenditure	661.9	645.9	16.1	657.4	n/a	n/a	n/a	324.1
<i>of which:</i>								
Compensation of employees	398.3	393.9	4.4	398.9	n/a	n/a	n/a	205.0
Goods and services	142.3	134.9	7.4	139.9	n/a	n/a	n/a	65.6
Transfers and subsidies	84.9	84.2	0.7	82.1	n/a	n/a	n/a	40.3
Payments for capital assets	36.4	32.4	4.0	36.5	n/a	n/a	n/a	13.1

1. Second Special Appropriation Bill (2021)

2. Adjustments Appropriation Bill (2021)

3. Provinces will table an adjusted budget during November 2021

Source: National Treasury

Table C.8 Expenditure by vote

	2020/21			2021/22				
	Adjusted appropriation	Audited outcome	Over(-)/ Under(+)	Main budget	Special appropriation ²	Adjustments appropriation	Adjusted appropriation	Actual spending April to September
R million								
1 The Presidency	573	518	55	592	–	12	605	224
2 Parliament ¹	2 016	2 016	–	2 144	–	–	2 144	–
3 Cooperative Governance	106 943	103 306	3 637	100 876	–	384	101 260	40 930
4 Government Communication and Information System	725	712	13	750	–	8	757	371
5 Home Affairs	8 787	8 470	317	8 690	–	741	9 431	4 798
6 International Relations and Cooperation	6 315	6 246	69	6 452	–	66	6 518	2 915
7 National School of Government	227	222	6	210	–	4	214	99
8 National Treasury	34 526	34 082	444	41 056	3 900	591	45 547	14 465
9 Planning, Monitoring and Evaluation	400	387	13	454	–	5	459	174
10 Public Enterprises	77 607	77 503	104	36 292	–	-17	36 275	35 871
11 Public Service and Administration	469	431	38	526	–	5	532	218
12 Public Service Commission	274	261	13	282	–	4	286	123
13 Public Works and Infrastructure	7 724	7 531	193	8 343	–	11	8 354	3 751
14 Statistics South Africa	3 132	2 691	440	4 475	–	457	4 932	1 571
15 Traditional Affairs	162	138	24	171	–	1	173	68
16 Basic Education	23 395	22 901	494	27 018	–	221	27 239	15 140
17 Higher Education and Training	94 095	93 697	397	97 784	–	105	97 889	70 252
18 Health	58 053	58 117	-64	62 543	–	2 228	64 771	34 021
19 Social Development	230 807	228 923	1 885	205 227	26 700	219	232 146	107 263
20 Women, Youth and Persons with Disabilities	621	602	19	764	–	432	1 196	470
21 Civilian Secretariat for the Police Service	137	132	6	149	–	2	151	63
22 Correctional Services	25 597	25 027	570	25 218	–	725	25 943	12 122
23 Defence	54 201	54 086	115	46 269	700	1 828	48 796	22 600
24 Independent Police Investigative Directorate	341	341	0	348	–	5	354	152
25 Justice and Constitutional Development	18 666	17 885	781	19 120	–	389	19 509	8 239
26 Military Veterans	480	429	51	654	–	-47	607	168
27 Office of the Chief Justice	1 188	1 072	116	1 212	–	30	1 242	561
28 Police	99 561	95 483	4 078	96 356	250	3 868	100 474	46 694
29 Agriculture, Land Reform and Rural Development	15 248	14 093	1 155	16 920	–	1 103	18 023	6 314
30 Communications and Digital Technologies	3 281	3 165	116	3 693	–	192	3 884	1 445
31 Employment and Labour	3 299	3 103	196	3 506	–	311	3 816	1 543
32 Forestry, Fisheries and the Environment	9 938	8 300	1 638	8 717	–	383	9 100	3 080
33 Human Settlements	29 079	28 776	303	31 658	–	22	31 680	12 859
34 Mineral Resources and Energy	7 567	7 185	382	9 181	–	61	9 241	4 090
35 Science and Innovation	7 278	7 165	113	8 933	–	72	9 006	4 606
36 Small Business Development	2 278	2 249	29	2 538	–	99	2 637	1 515
37 Sport, Arts and Culture	5 311	5 176	135	5 694	–	53	5 747	2 579
38 Tourism	1 427	1 392	35	2 430	–	116	2 545	865
39 Trade, Industry and Competition	9 273	9 040	234	9 737	1 300	775	11 812	6 322
40 Transport	57 355	57 074	281	66 692	–	-1 266	65 426	29 047
41 Water and Sanitation	16 994	14 503	2 492	16 910	–	825	17 735	5 710
Total appropriation by vote	1 025 350	1 004 428	20 922	980 584	32 850	15 024	1 028 457	503 297

Table C.8 Expenditure by vote (continued)

	2020/21			2021/22				
	Adjusted appropriation	Audited outcome	Over(-)/ Under(+)	Main budget	Special appropriation ²	Adjustments appropriation	Adjusted appropriation	Actual spending April to September
R million								
Total appropriation by vote	1 025 350	1 004 428	20 922	980 584	32 850	15 024	1 028 457	503 297
Plus:								
Direct charges against the National Revenue Fund								
President and deputy president salaries (The Presidency)	8	6	2	8	–	–	8	3
Members' remuneration (Parliament)	476	476	–	472	–	–	472	–
Debt-service costs (National Treasury)	233 028	232 596	432	269 741	–	-507	269 234	130 223
Provincial equitable share (National Treasury)	520 717	520 717	–	523 686	–	21 149	544 835	269 196
General fuel levy sharing with metropolitan municipalities (National Treasury)	14 027	14 027	–	14 617	–	–	14 617	4 872
National Revenue Fund payments (National Treasury)	178	588	-411	60	–	2 282	2 342	1 451
Auditor-General of South Africa (National Treasury)	120	70	50	70	–	–	70	70
Section 70 of the PFMA payment: Land and Agricultural Development Bank of South Africa (National Treasury)	74	74	–	–	–	–	–	–
Section 70 of the PFMA payment: South African Express Airways SOC Ltd (Public Enterprises)	143	143	–	–	–	–	–	–
Section 70 of the Public Finance Management Act (1999) payment: South African Airways (Public Enterprises)	–	267	-267	–	–	–	–	–
Section 70 of the Public Finance Management Act (1999) payment: Denel (Public Enterprises)	–	–	–	–	–	2 923	2 923	2 726
Skills levy and sector education and training authorities (Higher Education and Training)	10 175	12 413	-2 238	17 813	–	1 120	18 933	9 233
Magistrates' salaries (Justice and Constitutional Development)	2 442	2 147	296	2 426	–	-30	2 396	1 077
Judges' salaries (Office of the Chief Justice)	1 118	1 044	74	1 118	–	–	1 118	515
International Oil Pollution Compensation Fund (Transport)	11	–	11	12	–	–	12	–
Total direct charges against the National Revenue Fund	782 517	784 568	-2 051	830 023	–	26 936	856 959	419 365
Fund								
Provisional allocation not assigned to votes	–	–	–	12 645	–	-1 645	11 000	–
Contingency reserve	–	–	–	12 000	–	-9 039	2 961	–
National government projected underspending	-2 109	–	-2 109	–	–	-3 775	-3 775	–
Provisional reduction to fund	–	–	–	-5 000	–	5 000	–	–
Land Bank allocation	–	–	–	–	–	–	–	–
Infrastructure Fund not assigned to votes	–	–	–	4 000	–	-4 000	–	–
Local government repayment to the National Revenue Fund	–	–	–	–	–	-2 500	-2 500	–
Total	1 805 758	1 788 996	16 762	1 834 252	32 850	26 001	1 893 103	922 662

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

2. Second Special Appropriation Bill (2021)

Source: National Treasury

Table C.9 Expenditure by province

	2020/21					2021/22	
	Main budget	Adjusted budget	Pre-audited outcome	Over(-)/ Under(+)	Deviation from adjusted budget	Main budget	Actual spending April to September
R million							
Eastern Cape	85 908	83 792	83 546	246	0.3%	82 608	44 369
Education	37 769	36 218	36 594	-376	-1.0%	35 077	18 404
Health	26 391	27 628	28 057	-429	-1.6%	26 431	15 726
Social development	3 228	3 229	2 966	263	8.1%	3 055	1 635
Other functions	18 521	16 717	15 929	788	4.7%	18 046	8 603
Free State	39 055	38 036	37 698	338	0.9%	38 625	19 059
Education	15 620	15 484	15 319	164	1.1%	15 475	8 097
Health	12 477	11 822	11 950	-128	-1.1%	12 135	6 047
Social development	1 492	1 520	1 469	51	3.3%	1 442	730
Other functions	9 466	9 211	8 959	251	2.7%	9 573	4 186
Gauteng	142 367	143 749	137 897	5 852	4.1%	142 553	68 564
Education	53 593	52 877	51 134	1 743	3.3%	53 458	26 265
Health	55 728	58 836	57 712	1 123	1.9%	56 505	28 862
Social development	5 776	5 887	5 449	438	7.4%	5 883	2 872
Other functions	27 270	26 150	23 602	2 547	9.7%	26 707	10 566
KwaZulu-Natal	138 182	136 403	133 984	2 420	1.8%	133 670	66 357
Education	57 247	57 012	56 858	154	0.3%	53 184	27 585
Health	48 058	51 308	49 370	1 938	3.8%	48 412	24 669
Social development	3 836	3 732	3 674	58	1.6%	3 699	1 893
Other functions	29 041	24 351	24 081	270	1.1%	28 375	12 210
Limpopo	72 796	72 796	68 906	3 891	5.3%	68 770	33 906
Education	33 894	33 894	32 939	954	2.8%	32 586	16 469
Health	22 143	22 143	22 030	113	0.5%	21 973	10 683
Social development	2 360	2 360	2 200	160	6.8%	2 016	1 035
Other functions	14 400	14 400	11 736	2 664	18.5%	12 195	5 718
Mpumalanga	54 019	51 783	51 247	536	1.0%	53 576	25 855
Education	23 498	22 203	22 081	122	0.5%	22 336	11 362
Health	15 568	16 005	15 795	210	1.3%	16 204	7 635
Social development	1 838	1 757	1 713	45	2.5%	1 841	815
Other functions	13 115	11 817	11 658	159	1.3%	13 195	6 043
Northern Cape	19 147	18 798	18 296	502	2.7%	18 995	9 435
Education	7 222	7 195	7 180	14	0.2%	7 137	3 517
Health	5 593	5 616	5 538	78	1.4%	5 716	3 000
Social development	1 012	1 035	982	53	5.1%	969	445
Other functions	5 320	4 953	4 596	356	7.2%	5 173	2 473
North West	46 513	45 118	43 951	1 166	2.6%	46 240	22 278
Education	18 380	17 689	17 481	207	1.2%	18 011	8 699
Health	13 197	14 196	14 052	144	1.0%	14 119	7 765
Social development	1 878	1 761	1 617	144	8.2%	1 772	740
Other functions	13 058	11 472	10 801	671	5.8%	12 338	5 074
Western Cape	71 664	71 449	70 342	1 107	1.5%	72 397	34 251
Education	25 050	24 565	24 009	556	2.3%	24 460	11 638
Health	26 252	27 214	26 964	250	0.9%	27 392	13 519
Social development	2 673	2 692	2 679	13	0.5%	2 663	1 345
Other functions	17 690	16 978	16 691	287	1.7%	17 882	7 750
Total	669 652	661 924	645 867	16 057	2.4%	657 436	324 074
Education	272 271	267 135	263 596	3 540	1.3%	261 724	132 036
Health	225 406	234 767	231 468	3 298	1.4%	228 888	117 907
Social development	24 094	23 974	22 749	1 225	5.1%	23 341	11 510
Other functions	147 881	136 048	128 054	7 995	5.9%	143 483	62 621

Source: National Treasury