

Adjusted Estimates of National Expenditure

2022

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2022

National Treasury

Republic of South Africa

October 2022



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Introduction

The budget cycle timeline

February: The Minister of Finance tables the Budget and Appropriation Bill in the National Assembly.

April: Start of the new financial year.

October: The Minister of Finance tables the Adjustments Budget and the Adjustments Appropriation Bill, and introduces a Special Appropriation Bill, in the National Assembly.

The budget process

The Budget announces government spending for the next three years: the medium-term expenditure framework (MTEF) period. Through an accompanying Appropriation Bill, the executive seeks Parliament's approval and the adoption of its spending plans for the upcoming financial year. Amounts allocated for the first year of the new MTEF period are then appropriated from the National Revenue Fund in terms of the Appropriation Act, once assented to by the President of South Africa. Allocations made in the Appropriation Act are shown by vote. A vote specifies the total amount appropriated per department. The Estimates of National Expenditure (ENE) details the planned spending of all national government votes over the MTEF period.

The Budget also provides for contingencies that accommodate expenditure related to unforeseeable circumstances and/or roll-overs from the previous financial year. It may contain provisional allocations not assigned to votes, as well as allocations to the Infrastructure Fund or reductions to be assigned to votes in the adjustments budget process later in the year.

The adjustments budget process

The adjustments process provides an opportunity to make permissible revisions to the Budget during a financial year in response to changes that have affected planned government spending. The adjusted estimates, accompanied by an Adjustments Appropriation Bill, are tabled in the National Assembly by the Minister of Finance. The Adjustments Budget may allocate amounts that were provided for as contingencies in the Budget and additional amounts that have been approved for different types of spending. The permissible adjustments are reflected as part of the adjusted appropriation, which includes the amounts initially allocated in the Appropriation Act (2022), the Adjustments Appropriation Bill and the Special Appropriation Bill¹. A Division of Revenue Amendment Bill is also tabled, which sets out how the adjustments affect the Division of Revenue Act (2022).

The Adjusted Estimates of National Expenditure (AENE) details the revisions to spending plans for the first year of the MTEF period: the current financial year. It also includes revised spending and departmental revenue projections for the current financial year, any revisions to performance projections emanating from the Special Appropriation Bill and technical financial amendments tabled in the AENE.

The 2022 Adjustments Budget

The Public Finance Management Act (1999) (PFMA)² specifies the type of spending permissible as an adjustment in the Adjustments Budget. The regulations issued by National Treasury in terms of the PFMA³ provide instructions on how to comply with the act.

The impact of the devastating floods earlier this year in the KwaZulu-Natal and Eastern Cape provinces, as well as the high cost of living caused by rising global inflation, have contributed to persistently slow economic growth

¹ The Special Appropriation Bill was introduced on 26 October 2022 to address weaknesses in the balance sheets of public entities that are central to economic recovery.

² Section 30(2).

³ Section 76.

that is insufficient to address South Africa's high rates of poverty and unemployment.

Government's response to these issues is ongoing. Allocations in this year's Adjustments Budget are made to fund: the reconstruction of damaged infrastructure caused by flooding, and provide care and protection for the victims; and the presidential employment initiative, which provides employment relief for targeted sections of society to facilitate economic recovery.

The Adjustments Budget includes adjustments in the budget cycle supported by relevant legislation. It makes provision for:

- **Significant and unforeseeable economic and financial events:** When unforeseeable economic and financial events affect the fiscal targets set in the main Budget, adjustments might need to be made. An example of such an event is inflation that is significantly higher than anticipated in the estimates projected for the MTEF period.
- **Unforeseeable and unavoidable expenditure:** This is expenditure that could not be anticipated at the time of tabling the main Budget. National Treasury regulations⁴ specify that the following may not be regarded as unforeseeable and unavoidable expenditure: spending that was known when the main Budget was being finalised but could not be accommodated in the allocations at the time, spending increases due to tariff adjustments and price increases, and spending to extend existing services or create new services that are not unforeseeable and unavoidable.
- **Section 16 of the PFMA:** The Minister of Finance may approve the use of funds from the National Revenue Fund if it is for spending of an exceptional nature. This happens if postponing the spending to a future parliamentary appropriation would seriously prejudice the public interest. The Minister of Finance must subsequently report to Parliament and the Auditor-General of South Africa.
- **Appropriation of expenditure earmarked in the 2022 Budget speech for future allocation:** In certain instances, an amount to be allocated for a specific purpose will be announced by the Minister of Finance in the Budget speech, with the details of the annual allocations to be decided later. This usually occurs when plans have not been finalised in time to decide on the specific allocation amounts for the main Budget.
- **Virements:** The use of unspent funds from amounts appropriated under one main division⁵ (programme) to defray excess expenditure under another main division (programme) within the same vote. Legislation⁶ and National Treasury regulations⁷ set the parameters within which virements may take place.
- **Shifts within votes:** The use of unspent funds to defray increased expenditure within a main division (programme) of a vote by shifting funds between different segments (subprogrammes and economic classifications) of the main division (programme). Shifts may include the reallocation of funds incorrectly allocated in the ENE process. Legislation⁶ and National Treasury regulations⁷ set the parameters within which shifts may take place.
- **Shifts between votes⁸:** The use of unspent funds in a vote to defray increased expenditure in another vote. Such shifts include functions being shifted to another vote or institution in terms of legislation and/or following the reassignment of responsibility for the functions. The associated assets, including personnel, and liabilities also need to be shifted.
- **Roll-overs:** Unspent funds from the previous financial year may be rolled over into the current financial year when activities planned to be completed by the end of the previous year have not been completed but are close to completion. National Treasury regulations⁹ restrict roll-overs as follows: compensation of employees funding may not be rolled over, a maximum of 5 per cent of a vote's budget for goods and services may be rolled over, funding for transfers and subsidies may not be rolled over for any purpose

^{4.} Section 6.6.

^{5.} 'Main division' refers to a budget programme within a vote, and is the formal term used in the PFMA and appropriation acts. In this publication, the term 'programme' is used because this is the more commonly used term in practice.

^{6.} Section 43 of the PFMA, section 5 of the Appropriation Act (2022).

^{7.} Section 6.3.

^{8.} Sections 33 and 42 of the PFMA.

^{9.} Section 6.4.

other than what the funds were originally allocated for, and unspent funds on payments for capital assets may be rolled over only to finalise projects or the acquisition of assets already in progress.

- **Self-financing expenditure:** Spending financed from revenue derived from a vote's specific activities. This revenue is paid into the National Revenue Fund. If self-financing expenditure is approved, these funds are allocated to the vote.
- **Declared unspent funds:** Unspent amounts that will not be spent in the current financial year, explicitly indicated as a reduction to the vote's allocation.
- **Direct charges against the National Revenue Fund:** An amount spent in terms of a statute and that is not budgeted for in any programme in a particular vote. These amounts are shown as separate items, such as expenditure on debt-service costs.
- **Gifts, donations and sponsorships¹⁰:** Cash amounts exceeding R100 000 per beneficiary are included in the Adjustments Appropriation Bill.

Summary of adjustments for 2022/23

Adjustments to vote appropriations amount to an increase of R7 453.97 million, of which:

• unforeseeable and unavoidable expenditure	R	6 346.941 million
• expenditure earmarked in the 2022 Budget speech	R	500.000 million
• roll-overs	R	990.485 million
• self-financing expenditure	R	1 579.952 million
• declared unspent funds (reductions to vote allocations)	(R)	1 963.408 million

Adjustments to estimates of direct charges against the National Revenue Fund amount to R7 237.642 million more than anticipated at the time of the main Budget, of which:

• debt-service costs	R	5 932.537 million
• provincial equitable share	R	48.500 million
• National Revenue Fund payments	R	206.996 million
• PFMA section 70 payments	R	306.257 million
• skills levy, and sector education and training authorities	R	618.822 million
• judges' salaries	R	124.530 million

These adjustments are offset against the contingencies set aside in the 2022 Budget. In addition, the revised budget framework makes provision for about R3.917 billion in projected underspending at the national government level, and R2 billion in local government repayments to the National Revenue Fund.

Adjustments to the expenditure estimates of the 2022 Budget also include a contingency reserve of R5 billion and provisional allocations of R14.752 billion not assigned to votes at the time of tabling the Adjustments Budget.

As illustrated in Table 1, after accounting for the R30.014 billion allocated in the Special Appropriation Bill for additional funding to the Department of Public Enterprises and the Department of Transport, total estimated expenditure in 2022/23 increases from R1 975.257 billion to R2 018.228 billion.

¹⁰ National Treasury Regulation 21.

Summary tables

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Table 1: 2022/23 Adjusted National Budget

R thousand	Appropriation (ENE)	Special Appropriation	Adjustments appropriation (AENE)	Adjusted appropriation
Appropriation by vote	1 057 028 607		7 453 970	1 064 482 577
Unforeseeable and unavoidable expenditure			6 346 941	
Expenditure earmarked in the 2022 Budget speech for future allocation			500 000	
Roll-overs			990 485	
Self-financing			1 579 952	
Declared unspent funds			(1 963 408)	
Direct charges against the National Revenue Fund	902 658 438		7 237 642	909 896 080
Of which:				
Debt-service costs	301 806 272		5 932 537	307 738 809
Provincial equitable share:	560 756 789		48 500	560 805 289
<i>Unforeseeable and unavoidable expenditure</i>			48 500	48 500
National Revenue Fund payments	56 116		206 996	263 112
Section 70 of the Public Finance Management Act (1999) payment: Land and Agricultural Development Bank of South Africa	–		101 557	101 557
Section 70 of the Public Finance Management Act (1999) payment: Denel	–		204 700	204 700
Skills levy and sector education and training authorities	20 619 315		618 822	21 238 137
Judges' salaries	1 122 588		124 530	1 247 118
Subtotal	1 959 687 045		14 691 612	1 974 378 657
Provisional allocations not assigned to votes	1 372 123		13 379 962	14 752 085
Infrastructure Fund not assigned to votes	4 197 352		(4 197 352)	–
Contingency reserve	10 000 000		(5 000 000)	5 000 000
National government projected underspending	–		(3 917 343)	(3 917 343)
Local government repayment to the National Revenue Fund	–		(2 000 000)	(2 000 000)
Total adjustments expenditure estimate	1 975 256 520		12 956 879	1 988 213 399
Special Appropriation Bill		30 014 424		30 014 424
Total estimate expenditure	1 975 256 520	30 014 424	12 956 879	2 018 227 823
Main budget revenue	1 588 043 681	–	106 448 441	1 694 492 122
Tax revenue	1 598 447 497	–	83 470 018	1 681 917 515
Non-tax revenue	33 279 602	–	22 978 423	56 258 025
Less: Estimate of Southern Africa Customs Union payments	(43 683 418)	–	–	(43 683 418)
Budget balance	(387 212 839)	(30 014 424)	93 491 562	(323 735 701)

Table 2: Adjusted appropriations per vote and adjusted estimates of direct charges against the National Revenue Fund

Vote number and title		2022/23								Adjusted appropriation	Value of Virements and shifts
		Adjustments appropriation				Total adjustments appropriation					
R thousand	Appropriation	Special appropriation	Roll-overs	Unforeseeable /Unavoidable	Amounts announced in the budget	Declared unspent funds	Other adjustments	Total adjustments appropriation	Adjusted appropriation	Value of Virements and shifts	
1	The Presidency		-	-	-	-	-	-	606 883	2 500	
2	Parliament ¹		-	118 000	-	-	-	118 000	2 330 243	-	
3	Cooperative Governance		12 835	3 637 219	-	-	-	3 650 054	115 014 915	67 838	
4	Government Communication and Information System		-	-	-	-	1 000	1 000	720 911	11 397	
5	Home Affairs		-	-	500 000	-	798 000	1 298 000	10 703 958	484 763	
6	International Relations and Cooperation		102 000	-	-	-	-	102 000	6 702 508	178 983	
7	National School of Government		-	-	-	-	-	-	228 069	-	
8	National Treasury		-	-	-	(101 557)	-	(101 557)	33 837 684	871 830	
9	Planning, Monitoring and Evaluation		-	-	-	-	-	-	470 850	4 929	
10	Public Enterprises	6 278 000	-	-	-	(3 800)	2 937 000	2 933 200	33 140 118	192	
11	Public Service and Administration		-	-	-	-	-	-	540 272	12 663	
12	Public Service Commission		-	-	-	-	-	-	288 449	3 226	
13	Public Works and Infrastructure		-	-	-	(21 548)	(388 910)	(410 458)	8 136 809	107 240	
14	Statistics South Africa		193 972	-	-	-	-	193 972	2 952 518	66 443	
15	Traditional Affairs		-	-	-	-	-	-	177 031	1 000	
16	Basic Education		-	116 766	-	-	-	116 766	29 676 933	49 086	
17	Higher Education and Training		-	-	-	-	-	-	109 514 883	1 777 761	
18	Health		-	-	-	-	-	-	64 530 977	4 105	
19	Social Development		-	-	-	(1 769 697)	(3 692 303)	(5 462 000)	251 539 361	538 000	
20	Women, Youth and Persons with Disabilities		-	-	-	-	-	-	987 254	13 996	
21	Civilian Secretariat for the Police Service		-	-	-	-	-	-	152 311	1 440	
22	Correctional Services		-	-	-	-	896	896	26 109 616	74 951	
23	Defence		-	193 450	-	-	1 515 488	1 708 938	50 799 027	59 300	
24	Independent Police Investigative Directorate		-	-	-	-	-	-	357 227	12 883	
25	Justice and Constitutional Development		-	-	-	-	89 603	89 603	20 111 548	150 076	
26	Military Veterans		-	-	-	-	-	-	666 376	31 736	
27	Office of the Chief Justice		26 522	-	-	-	-	26 522	1 292 313	22 180	
28	Police		-	-	-	(31 806)	-	(31 806)	100 663 509	365 891	
29	Agriculture, Land Reform and Rural Development		231 000	-	-	-	(89 603)	141 397	17 429 095	2 336 138	
30	Communications and Digital Technologies		200 000	-	-	-	-	200 000	2 917 182	9 400	
31	Employment and Labour		108 175	-	-	-	9 995	118 170	4 074 189	72 556	
32	Forestry, Fisheries and the Environment		-	-	-	-	(9 995)	(9 995)	8 937 919	275 634	
33	Human Settlements		-	442 106	-	-	-	442 106	33 466 822	135 404	
34	Mineral Resources and Energy		72 865	-	-	-	-	72 865	10 418 536	240 795	
35	Science and Innovation		-	-	-	-	-	-	9 133 300	394 072	
36	Small Business Development		-	-	-	(35 000)	-	(35 000)	2 528 109	126 329	
37	Sport, Arts and Culture		-	-	-	-	-	-	6 295 128	174 669	
38	Tourism		-	-	-	-	-	-	2 491 580	-	
39	Trade, Industry and Competition		-	-	-	-	19 871	19 871	10 879 174	335 940	
40	Transport	23 736 424	27 775	1 839 400	-	-	388 910	2 256 085	95 118 404	3 740 000	
41	Water and Sanitation		15 341	-	-	-	-	15 341	18 555 010	524 221	
Total appropriation by vote			990 485	6 346 941	500 000	(1 963 408)	1 579 952	7 453 970	1 094 497 001	12 983 521	

Table 2: Adjusted appropriations per vote and adjusted estimates of direct charges against the National Revenue Fund (continued)

		2022/23								
		Adjustments appropriation					Total		Adjusted	
R thousand	Appropriation	Special appropriation	Roll-overs	Unforeseeable /Unavoidable	Amounts announced in the budget	Declared unspent funds	Other adjustments	adjustments appropriation	appropriation	
Plus:										
Total direct charges against the National Revenue Fund	902 658 438		-	48 500	-	-	7 189 142	7 237 642	909 896 080	
President and deputy president salaries (The Presidency)	7 704		-	-	-	-	-	-	7 704	
Members' remuneration (Parliament)	471 709		-	-	-	-	-	-	471 709	
Debt-service costs (National Treasury)	301 806 272		-	-	-	-	5 932 537	5 932 537	307 738 809	
Provincial equitable share (National Treasury)	560 756 789		-	48 500	-	-	-	48 500	560 805 289	
General fuel levy sharing with metropolitan municipalities (National Treasury)	15 334 823		-	-	-	-	-	-	15 334 823	
National Revenue Fund payments (National Treasury)	56 116		-	-	-	-	206 996	206 996	263 112	
Auditor-General of South Africa (National Treasury)	72 582		-	-	-	-	-	-	72 582	
Public Finance Management Act (1999) section 70 payment: Land and Agricultural Development Bank of South Africa	-		-	-	-	-	101 557	101 557	101 557	
Public Finance Management Act (1999) section 70 payment: Denel (Public Enterprises)	-		-	-	-	-	204 700	204 700	204 700	
Skills levy, and sector education and training authorities (Higher Education and Training)	20 619 315		-	-	-	-	618 822.00	618 822	21 238 137	
Magistrates' salaries (Justice and Constitutional Development)	2 398 506		-	-	-	-	-	-	2 398 506	
Judges' salaries (Office of the Chief Justice)	1 122 588		-	-	-	-	124 530	124 530	1 247 118	
International Oil Pollution Compensation Fund (Transport)	12 034		-	-	-	-	-	-	12 034	
Subtotal	1 959 687 045	30 014 424	990 485	6 395 441	500 000	(1 963 408)	8 769 094	14 691 612	2 004 393 081	
Provisional allocations not assigned to votes	1 372 123	-	-	-	-	-	13 379 962	13 379 962	14 752 085	
Infrastructure Fund not assigned to votes	4 197 352	-	-	-	-	-	(4 197 352)	(4 197 352)	-	
Contingency reserve	10 000 000	-	-	-	-	-	(5 000 000)	(5 000 000)	5 000 000	
National government projected underspending	-	-	-	-	-	-	(3 917 343)	(3 917 343)	(3 917 343)	
Local government repayment to the National Revenue Fund	-	-	-	-	-	-	(2 000 000)	(2 000 000)	(2 000 000)	
Total estimated expenditure	1 975 256 520	30 014 424	990 485	6 395 441	500 000	(1 963 408)	7 034 361	12 956 879	2 018 227 823	

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.

Table 2.1: Adjusted appropriations per economic classification

Economic classification	2022/23									
	R thousand	Appropriation	Special appropriation	Adjustments appropriation					Total adjustments appropriation	Adjusted appropriation
				Roll-overs	Unforeseeable /Unavoidable	Virements and shifts	Amounts announced in the budget	Declared unspent funds		
Current payments										
Compensation of employees	182 821 151	–	91 137	103 663	(224 532)	289 000	(38 800)	325 085	545 553	183 366 704
Goods and services	81 729 853	–	718 062	139 787	(351 168)	123 691	–	1 077 785	1 708 157	83 438 010
Interest and rent on land	302 019 936	–	–	–	(1 971)	–	–	5 932 537	5 930 566	307 950 502
Total current payments	566 570 940	–	809 199	243 450	(577 671)	412 691	(38 800)	7 335 407	8 184 276	574 755 216
Transfers and subsidies										
Provinces and municipalities	833 461 738	–	1 000	5 264 991	(89 509)	–	–	388 910	5 565 392	839 027 130
Departmental agencies and accounts	154 579 252	–	52 000	819 000	1 011 398	–	(5 838)	1 139 695	3 016 255	157 595 507
Higher education institutions	52 981 558	–	–	–	(1 108 322)	–	–	–	(1 108 322)	51 873 236
Foreign governments and international organisations	2 932 230	–	–	–	306 241	–	–	80 000	386 241	3 318 471
Public corporations and private enterprises	40 114 987	–	–	–	62 542	–	–	10 625	73 167	40 188 154
Non-profit institutions	3 435 928	–	–	–	122 144	–	(15 710)	–	106 434	3 542 362
Households	264 472 123	–	12 835	–	(1 352 228)	–	(1 769 697)	(3 691 407)	(6 800 497)	257 671 626
Total transfers and subsidies	1 351 977 816	–	65 835	6 083 991	(1 047 734)	–	(1 791 245)	(2 072 177)	1 238 670	1 353 216 486
Payments for capital assets										
Buildings and other fixed structures	10 578 656	–	3 849	68 000	(163 539)	–	–	–	(91 690)	10 486 966
Machinery and equipment	4 578 745	–	111 602	–	473 866	68 559	(31 806)	55 611	677 832	5 256 577
Heritage assets	193 483	–	–	–	(48 843)	–	–	–	(48 843)	144 640
Specialised military assets	1 096	–	–	–	–	–	–	–	–	1 096
Biological assets	10 655	–	–	–	–	–	–	–	–	10 655
Land and subsoil assets	–	–	–	–	742 692	–	–	–	742 692	742 692
Software and other intangible assets	142 880	–	–	–	65 013	18 750	–	–	83 763	226 643
Total payments for capital assets	15 505 515	–	115 451	68 000	1 069 189	87 309	(31 806)	55 611	1 363 754	16 869 269
Total payments for financial assets	25 632 774	30 014 424	–	–	556 216	–	(101 557)	3 450 253	3 904 912	59 552 110
Subtotal	1 959 687 045	30 014 424	990 485	6 395 441	–	500 000	(1 963 408)	8 769 094	14 691 612	2 004 393 081
Provisional allocations not assigned to vote:	1 372 123	–	–	–	–	–	–	13 379 962	13 379 962	14 752 085
Infrastructure Fund not assigned to votes	4 197 352	–	–	–	–	–	–	(4 197 352)	(4 197 352)	–
Contingency reserve	10 000 000	–	–	–	–	–	–	(5 000 000)	(5 000 000)	5 000 000
National government projected underspending	–	–	–	–	–	–	–	(3 917 343)	(3 917 343)	(3 917 343)
Local government repayment to the National Revenue Fund	–	–	–	–	–	–	–	(2 000 000)	(2 000 000)	(2 000 000)
Total estimated expenditure	1 975 256 520	30 014 424	990 485	6 395 441	–	500 000	(1 963 408)	7 034 361	12 956 879	2 018 227 823

Table 3: Unforeseeable and unavoidable expenditure

Vote and description of expenditure		R thousand
National government		6 296 941
2	Parliament Initial costs to rehabilitate the parliamentary building damaged by fire and additional accommodation for Parliament members	118 000
3	Cooperative Governance R3 292.719 million for the municipal disaster recovery grant for the reconstruction and rehabilitation of municipal infrastructure damaged by floods in KwaZulu-Natal, Western Cape and Eastern Cape; R247.614 million to replenish the municipal disaster response grant; and R96.886 million for the provincial disaster response grant	3 637 219
16	Basic Education Reconstruction and rehabilitation of schools damaged by floods in KwaZulu-Natal and Eastern Cape	116 766
23	Defence Operation Chariot: Deployment of forces to flood-affected areas of KwaZulu-Natal	193 450
33	Human Settlements R350 million top-up funding for the provincial emergency housing grant and R92.106 million for the informal settlements upgrading partnership grant	442 106
40	Transport R1 020.4 million for the provincial roads maintenance grant: Disaster relief component; R454 million for the South African National Roads Agency: Non-toll network (capital); and R365 million for the South African National Roads Agency: Damage to toll roads from floods in KwaZulu-Natal	1 839 400
Provincial government		48 500
8	National Treasury Provincial equitable share Provincial Department of Social Development for the continued care and protection of flood victims who were placed in shelters in KwaZulu-Natal	48 500
Total		6 395 441

Table 4: Appropriation of expenditure earmarked in the 2022 Budget speech for future allocation

Vote and description of expenditure		R thousand
5	Home Affairs Presidential employment initiative: Home Affairs digitisation programme	500 000
Total		500 000

Table 5: Roll-overs

Vote and description of expenditure	R thousand
3 Cooperative Governance Ex-gratia payment for ex-councillors	12 835
6 International Relations and Cooperation R78 million for the procurement of server and storage to refresh infrastructure, laptops and desktops; and R24 million for the repatriation of South African citizens due to COVID-19 travel restrictions	102 000
14 Statistics South Africa Remuneration of Census 2022 field staff	193 972
27 Office of the Chief Justice Purchase of server, storage and virtualisation to refresh infrastructure	26 522
29 Agriculture, Land Reform and Rural Development Payment to subsistence producers selected in phase 2 of the presidential employment initiative	231 000
30 Communications and Digital Technologies Broadband Access Fund: Phase 2 of the presidential employment initiative	200 000
31 Employment and Labour R3.849 million for the construction of the Taung labour centre, R32.326 million for the completion of an ICT maintenance and support project for enterprise resource planning, R20 million for the presidential employment initiative for recruiting intern psychologists, and R52 million for the Government Technical and Advisory Centre to appoint an ecosystem manager	108 175
34 Mineral Resources and Energy R1 million for the integrated national electrification programme grant, R28.045 million for the payment of integrated national electrification programme: Non-grid electrification service providers, and R43.82 million for the solar water heater programme	72 865
40 Transport R7.08 million for new ICT equipment and R20.695 million for the resettlement of 3 858 households on Passenger Rail Agency of South Africa reserves	27 775
41 Water and Sanitation R15.341 million for the regional bulk infrastructure indirect grant for operational expenditure for the Emfuleni local municipality's water infrastructure (Vaal River system)	15 341
Total	990 485

Table 6: Shifting of funds between votes

Vote and description of expenditure	R thousand
10 Public Enterprises Funds shifted from Social Development for Transnet to repair flood-damaged infrastructure	2 937 000
13 Public Works and Infrastructure Declared unspent funds of R388.91 million shifted to Transport to construct 24 bridges in Eastern Cape and Limpopo	(388 910)
19 Social Development Declared unspent funds of R755.303 million shifted to Defence and R2.937 billion shifted to Public Enterprises	(3 692 303)
23 Defence Funds shifted from Social Development to cover a budget shortfall due to the extended deployment of the South African National Defence Force as part of Operation Vikela in Mozambique	755 303
25 Justice and Constitutional Development Funds shifted from Agriculture, Land Reform and Rural Development to provide for the legal representation function performed by Legal Aid South Africa	89 603
29 Agriculture, Land Reform and Rural Development Funds shifted to Justice and Constitutional Development to provide for the legal representation function performed by Legal Aid South Africa	(89 603)
31 Employment and Labour Funds shifted from Forestry, Fisheries and the Environment for the secretariat of the presidential climate commission and its associated responsibilities	9 995
32 Forestry, Fisheries and the Environment Funds shifted to Employment and Labour for the secretariat of the presidential climate commission and its associated responsibilities	(9 995)
40 Transport Funds shifted from Public Works and Infrastructure to the provincial roads maintenance grant to construct 24 bridges as part of the Welisizwe rural bridges programme	388 910
Total	-

Table 7: Self-financing expenditure

Vote and description of expenditure	R thousand
4 Government Communication and Information System Expenditure to produce Vuk'uzenzele newspaper, which is funded from revenue generated through advertising in the newspaper	1 000
5 Home Affairs Expenditure incurred by issuing official documents, which is defrayed by revenue generated from issuing the documents	798 000
22 Correctional Services Expenditure for offender gratuities, which is funded from revenue generated from the hiring out of offender labour	896
23 Defence Expenditure for defence activities, which is defrayed from reimbursements from the United Nations for South Africa's contribution towards peace support operations, and the sale of equipment and spares procured through the special defence account	760 185
39 Trade, Industry and Competition R9.246 million for unitary payments in respect of the public-private partnership for shared campus accommodation, which is funded from unitary payments received from public entities; R10.625 million for expenditure towards the Industrial Development Corporation: Tirisano Construction Fund for projects that form part of the annual plan under the voluntary rebuild programme settlement agreement	19 871
Total	1 579 952

Table 8: Declared unspent funds and projected underspending

Vote and description of expenditure	R thousand
8 National Treasury Payments for financial assets	101 557
10 Public Enterprises Compensation of employees	3 800
13 Public Works and Infrastructure Transfers and subsidies	21 548
19 Social Development R350 social relief of distress grant	1 769 697
28 Police Payments for capital assets	31 806
36 Small Business Development Compensation of employees	35 000
Total declared unspent funds	1 963 408
National government projected underspending	3 917 343
Local government repayment to the National Revenue Fund	2 000 000
Total	7 880 751

Table 9: Expenditure outcome for 2021/22 and mid-year expenditure for 2022/23

Vote number and title		2021/22					2022/23		
		Outcome					Actual expenditure		
		Adjusted	Apr 21 - Sep 21 % of	Apr 21 - adjusted	Apr 21 - adjusted	Apr 21 - Mar 22 % of	Adjusted	Apr 22 - Sep 22 % of	Apr 22 - adjusted
R thousand		appropriation	Sep 21	appropriation	Mar 22	appropriation	appropriation	Sep 22	appropriation
1	The Presidency	604 579	223 553	37.0	518 211	85.7	606 883	223 991	36.9
2	Parliament ¹	2 144 148	–	–	2 144 148	100.0	2 330 243	–	–
3	Cooperative Governance	101 259 931	40 929 734	40.4	98 443 058	97.2	115 014 915	42 180 652	36.7
4	Government Communication and Information System	757 430	370 785	49.0	755 004	99.7	720 911	359 891	49.9
5	Home Affairs	9 431 436	4 798 429	50.9	9 431 436	100.0	10 703 958	4 478 784	41.8
6	International Relations and Cooperation	6 517 872	2 914 774	44.7	6 037 010	92.6	6 702 508	3 217 135	48.0
7	National School of Government	214 297	98 646	46.0	207 502	96.8	228 069	106 396	46.7
8	National Treasury	63 646 707	14 464 520	22.7	62 369 903	98.0	33 837 684	15 442 368	45.6
9	Planning, Monitoring and Evaluation	459 213	173 858	37.9	396 718	86.4	470 850	199 715	42.4
10	Public Enterprises	36 274 819	35 870 920	98.9	36 027 190	99.3	33 140 118	5 683 982	17.2
11	Public Service and Administration	531 684	217 780	41.0	457 605	86.1	540 272	244 160	45.2
12	Public Service Commission	286 271	123 406	43.1	265 771	92.8	288 449	129 553	44.9
13	Public Works and Infrastructure	8 354 210	3 751 363	44.9	8 082 195	96.7	8 136 809	3 930 804	48.3
14	Statistics South Africa	4 931 640	1 570 804	31.9	4 648 315	94.3	2 952 518	2 215 686	75.0
15	Traditional Affairs	172 690	67 679	39.2	154 657	89.6	177 031	79 973	45.2
16	Basic Education	28 483 939	15 671 185	55.0	28 414 935	99.8	29 676 933	16 735 595	56.4
17	Higher Education and Training	97 889 005	70 251 836	71.8	97 415 010	99.5	109 514 883	75 715 635	69.1
18	Health	65 908 765	34 020 975	51.6	65 137 431	98.8	64 530 977	30 540 209	47.3
19	Social Development	233 727 439	106 731 914	45.7	231 865 238	99.2	251 539 361	115 079 717	45.8
20	Women, Youth and Person with Disabilities	1 195 508	469 965	39.3	1 164 423	97.4	987 254	651 870	66.0
21	Civilian Secretariat for the Police Service	151 043	63 333	41.9	138 407	91.6	152 311	75 648	49.7
22	Correctional Services	25 943 252	12 121 955	46.7	25 693 633	99.0	26 109 616	12 781 204	49.0
23	Defence	48 796 421	22 599 818	46.3	48 775 914	100.0	50 799 027	24 238 486	47.7
24	Independent Police Investigative Directorate	353 778	151 912	42.9	347 908	98.3	357 227	160 447	44.9
25	Justice and Constitutional Development	19 508 708	8 239 212	42.2	19 100 349	97.9	20 111 548	9 055 613	45.0
26	Military Veterans	607 388	168 499	27.7	515 595	84.9	666 376	256 388	38.5
27	Office of the Chief Justice	1 241 780	560 630	45.1	1 156 163	93.1	1 292 313	598 339	46.3
28	Police	100 473 833	46 694 371	46.5	99 595 392	99.1	100 663 509	47 641 618	47.3
29	Agriculture, Land Reform and Rural Development	18 023 260	6 313 926	35.0	16 931 224	93.9	17 429 095	7 125 479	40.9
30	Communications and Digital Technologies	3 884 456	1 444 943	37.2	3 569 464	91.9	2 917 182	1 621 416	55.6
31	Employment and Labour	3 816 493	1 542 978	40.4	3 232 166	84.7	4 074 189	1 864 622	45.8
32	Forestry, Fisheries and the Environment	9 099 737	3 079 978	33.8	7 490 013	82.3	8 937 919	4 151 297	46.4
33	Human Settlements	31 679 787	12 858 960	40.6	30 959 534	97.7	33 466 822	14 136 520	42.2
34	Mineral Resources and Energy	9 241 464	4 090 056	44.3	8 903 537	96.3	10 418 536	4 060 466	39.0
35	Science and Innovation	9 005 638	4 605 985	51.1	8 962 043	99.5	9 133 300	4 561 584	49.9
36	Small Business Development	2 637 063	1 514 762	57.4	2 613 218	99.1	2 528 109	1 299 787	51.4
37	Sport, Arts and Culture	5 747 273	2 579 054	44.9	5 643 660	98.2	6 295 128	2 780 205	44.2
38	Tourism	2 545 338	864 942	34.0	2 537 777	99.7	2 491 580	1 005 558	40.4
39	Trade, Industry and Competition	11 812 005	6 322 092	53.5	11 614 096	98.3	10 879 174	5 603 737	51.5
40	Transport	65 425 538	29 047 067	44.4	64 903 277	99.2	95 118 404	34 254 114	36.0
41	Water and Sanitation	17 735 057	5 710 343	32.2	15 203 514	85.7	18 555 010	7 009 897	37.8
Total		1 050 520 895	503 296 942	47.9	1 031 822 644	98.2	1 094 497 001	501 498 541	45.8

Table 9: Expenditure outcome for 2021/22 and mid-year expenditure for 2022/23 (continued)

R thousand	2021/22					2022/23		
	Adjusted appropriation	Outcome				Adjusted appropriation	Actual expenditure	
		Apr 21 - Sep 21	% of adjusted appropriation	Apr 21 - Mar 22	% of adjusted appropriation		Apr 22 - Sep 22	% of adjusted appropriation
Plus:								
Total direct charges against the National Revenue Fund	855 841 149	419 364 780	49.0	855 628 586	100.0	909 896 080	445 734 762	49.0
President and deputy president salaries (The Presidency)	7 542	2 850	37.8	5 706	75.7	7 704	2 977	38.6
Members' remuneration (Parliament)	501 880	–	–	501 880	100.0	471 709	–	–
Debt-service costs (National Treasury)	268 306 232	130 222 655	48.5	268 071 602	99.9	307 738 809	147 793 094	48.0
Provincial equitable share (National Treasury)	544 834 911	269 195 710	49.4	544 834 911	100.0	560 805 289	280 378 398	50.0
General fuel levy sharing with metropolitan municipalities (National Treasury)	14 617 279	4 872 427	242.6	14 617 279	727.8	15 334 823	5 111 607	33.3
National Revenue Fund payments (National Treasury)	2 008 477	1 450 553	–	2 173 438	–	263 112	263 112	100.0
Auditor-General of South Africa (National Treasury)	70 049	70 049	100.0	140 049	199.9	72 582	72 582	100.0
Section 70 of the Public Finance Management Act (1999) payment: Land and Agricultural Development Bank of South Africa	–	–	–	–	–	101 557	–	–
Section 70 of the Public Finance Management Act (1999) payment: Denel (Public Enterprises)	3 035 500	2 725 634	89.8	3 030 886	99.8	204 700	200 659	98.0
Skills levy and sector education and training authorities (Higher Education and Training)	18 932 767	9 233 423	48.8	19 011 610	100.4	21 238 137	10 150 162	47.8
Magistrates' salaries (Justice and Constitutional Development)	2 396 489	1 076 767	44.9	2 174 511	90.7	2 398 506	1 184 838	49.4
Judges' salaries (Office of the Chief Justice and Judicial Administration)	1 118 421	514 712	46.0	1 063 342	95.1	1 247 118	577 333	46.3
International Oil Pollution Compensation Fund (Transport)	11 602	–	–	3 372	29.1	12 034	–	–
Total	1 906 362 044	922 661 722	48.4	1 887 451 230	99.0	2 004 393 081	947 233 303	47.3
Economic classification								
Current payments								
Compensation of employees	181 657 374	87 967 756	48.4	181 628 035	100.0	183 366 704	89 873 980	49.0
Goods and services	89 886 916	33 067 888	36.8	77 806 661	86.6	83 438 010	32 233 315	38.6
Interest and rent on land	268 506 369	130 265 475	48.5	268 418 914	100.0	307 950 502	147 902 248	48.0
Total current payments	540 050 659	251 301 119	46.5	527 853 610	97.7	574 755 216	270 009 543	47.0
Transfers and subsidies								
Provinces and municipalities	798 984 146	381 513 969	47.7	796 719 274	99.7	839 027 130	398 692 865	47.5
Departmental agencies and accounts	146 174 531	83 651 187	57.2	146 361 973	100.1	157 595 507	90 389 344	57.4
Higher education institutions	48 354 395	36 447 478	75.4	48 476 882	100.3	51 873 236	37 085 302	71.5
Foreign governments and international organisations	3 238 522	1 185 652	36.6	2 952 752	91.2	3 318 471	1 051 285	31.7
Public corporations and private enterprises	37 181 309	14 109 336	37.9	37 421 571	100.6	40 188 154	19 570 378	48.7
Non-profit institutions	3 411 948	1 275 021	37.4	3 157 164	92.5	3 542 362	1 137 632	32.1
Households	239 354 208	108 935 364	45.5	236 353 817	98.7	257 671 626	117 392 151	45.6
Total transfers and subsidies	1 276 699 059	627 118 007	49.1	1 271 443 433	99.6	1 353 216 486	665 318 957	49.2
Payments for capital assets								
Buildings and other fixed structures	10 759 730	2 859 413	26.6	8 788 374	81.7	10 486 966	3 320 651	31.7
Machinery and equipment	4 733 444	869 484	18.4	4 424 361	93.5	5 256 577	1 425 360	27.1
Heritage assets	155 411	1 152	0.7	21 306	13.7	144 640	111	0.1
Specialised military assets	1 069	32	3.0	–	–	1 096	490	44.7
Biological assets	10 847	1 800	16.6	8 902	82.1	10 655	3 195	30.0
Land and subsoil assets	893	2 551	285.7	616 500	69 037.0	742 692	144 021	19.4
Software and other intangible assets	122 684	58 500	47.7	394 044	321.2	226 643	103 473	45.7
Total payments for capital assets	15 784 078	3 792 932	24.0	14 253 487	90.3	16 869 269	4 997 301	29.6
Total payments for financial assets	73 828 248	40 449 664	54.8	73 900 700	100.1	59 552 110	6 907 502	11.6
Total	1 906 362 044	922 661 722	48.4	1 887 451 230	99.0	2 004 393 081	947 233 303	47.3

1. Amendments to Parliaments' 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.

Table 10: Departmental receipts per vote

Vote number and title		2021/22				2022/23				
		Outcome		Outcome		Budget estimate	Adjusted estimate	Actual receipts		
R thousand	Adjusted estimate	Apr 21 – Sep 21	% of Apr 21 – Sep 21	Apr 21 – Mar 22	% of Apr 21 – Mar 22			Apr 22 – Sep 22	adjusted estimate	% of Apr 22 – Sep 22
		estimate	estimate	estimate	estimate					
1	The Presidency	602	308	51.2	807	134.1	677	969	529	54.6
2	Parliament ¹	–	–	–	–	–	–	–	–	–
3	Cooperative Governance	2 229	969	43.5	18 634	836.0	2 661	4 241	3 352	79.0
4	Government Communication and Information System	1 283	633	49.3	974	75.9	3 983	1 488	541	36.4
5	Home Affairs	562 182	186 434	33.2	718 694	127.8	362 972	798 120	357 341	44.8
6	International Relations and Cooperation	40 161	12 677	31.6	63 980	159.3	42 894	63 139	48 148	76.3
7	National School of Government	317	274	86.4	367	115.8	331	346	132	38.2
8	National Treasury	11 035 432	6 693 681	60.7	11 574 460	104.9	9 475 753	12 348 302	4 636 172	37.5
9	Planning, Monitoring and Evaluation	1 017	329	32.4	529	52.0	1 036	2 272	1 920	84.5
10	Public Enterprises	541	492	90.9	619	114.4	315	315	39	12.4
11	Public Service and Administration	613	253	41.3	719	117.3	630	959	192	20.0
12	Public Service Commission	219	123	56.2	398	181.7	227	298	216	72.5
13	Public Works and Infrastructure	2 183	972	44.5	15 468	708.6	1 348	7 633	6 297	82.5
14	Statistics South Africa	990	510	51.5	9 384	947.9	1 043	2 402	1 895	78.9
15	Traditional Affairs	104	80	76.9	106	101.9	52	52	24	46.2
16	Basic Education	18 197	9 466	52.0	11 731	64.5	8 727	11 334	5 628	49.7
17	Higher Education and Training	27 494	9 013	32.8	17 443	63.4	27 913	27 913	9 882	35.4
18	Health	1 373 249	171 516	12.5	521 023	37.9	8 247	3 010 783	831 047	27.6
19	Social Development	29 421	1 641	5.6	22 268	75.7	30 425	24 379	374	1.5
20	Women, Youth and Persons with Disabilities	551	452	82.0	568	103.1	58	78	24	30.8
21	Civilian Secretariat for the Police Service	235	186	79.1	165	70.2	145	75	37	49.3
22	Correctional Services	155 648	74 255	47.7	201 940	129.7	161 608	163 017	57 718	35.4
23	Defence	1 207 696	628 787	52.1	1 145 567	94.9	1 231 850	1 200 782	495 289	41.2
24	Independent Police Investigative Directorate	275	106	38.5	269	97.8	283	268	167	62.3
25	Justice and Constitutional Development	172 028	88 363	51.4	365 382	212.4	328 804	518 470	264 106	50.9
26	Military Veterans	460	214	46.5	585	127.2	445	523	148	28.3
27	Office of the Chief Justice	2 355	1 443	61.3	3 320	141.0	2 506	2 506	1 978	78.9
28	Police	541 882	320 970	59.2	662 344	122.2	528 437	596 729	373 556	62.6
29	Agriculture, Land Reform and Rural Development	266 666	144 457	54.2	311 952	117.0	280 531	281 535	167 392	59.5
30	Communications and Digital Technologies	1 161	777	66.9	1 499	129.1	114 837	5 744	5 577	97.1
31	Employment and Labour	9 613	4 719	49.1	9 109	94.8	13 972	15 841	7 276	45.9
32	Forestry, Fisheries and the Environment	87 565	67 324	76.9	99 718	113.9	88 626	56 346	53 889	95.6
33	Human Settlements	912	744	81.6	1 065	116.8	285	646	474	73.3
34	Mineral Resources and Energy	116 271	82 243	70.7	100 019	86.0	48 907	48 978	19 687	40.2
35	Science and Innovation	897	508	56.6	1 090	121.5	633	726	156	21.5
36	Small Business Development	87	44	50.6	144	165.5	100	129	32	24.8
37	Sport, Arts and Culture	687	412	60.0	11 597	1 688.1	741	1 121	517	46.1
38	Tourism	80 432	69 594	86.5	81 859	101.8	2 705	2 882	625	21.7
39	Trade, Industry and Competition	230 100	74 479	32.4	122 072	53.1	244 302	246 811	81 439	33.0
40	Transport	1 084	524	48.3	51 161	4 719.6	1 315	187 356	186 548	99.6
41	Water and Sanitation	6 064	3 561	58.7	5 775	95.2	6 370	5 264	2 296	43.6
Subtotal departmental receipts as per Adjusted Estimates of National Expenditure		15 978 903	8 653 533	54.2	16 154 804	101.1	13 026 694	19 640 772	7 622 660	38.8
Plus: Sale of non-core assets		–	–	–	–	–	–	–	–	–
Plus: Public entities conduit ² receipts of which:		2 304 907	936 262	40.6	2 169 909	94.1	1 698 671	10 701 101	936 262	8.7
Independent Communications Authority of South Africa		2 239 831	936 262	41.8	1 833 615	81.9	1 676 557	10 632 707	936 262	8.8
Competition Commission		65 076	–	–	156 964	241.2	22 114	68 394	–	–
Plus: South African Revenue Service of which:		25 537 440	15 931 072	62.4	14 121 858	55.3	18 554 237	25 916 151	15 931 072	61.5
Mineral and petroleum royalties		25 537 440	15 931 072	62.4	14 227 647	55.7	18 554 237	25 916 151	15 931 072	61.5
Mining leases and ownership		–	–	–	(105 789)	–	–	–	–	–
Total departmental and other receipts		43 821 250	25 520 867	58.2	32 446 571	74.0	33 279 602	56 258 024	24 489 994	43.5

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. Receipts for which a department serves as a conduit to deposit funds into the National Revenue Fund are included as other receipts for consolidation purposes. These receipts are, however, accordingly excluded from departmental financial statements.

Table 10.1: Departmental receipts per economic classification

	2021/22					2022/23			
	Adjusted estimate	Outcome				Budget estimate	Adjusted estimate	Actual receipts	
		Apr 21 – Sep 21	% of adjusted estimate	Apr 21 – Mar 22	% of adjusted estimate			Apr 22 – Sep 22	% of adjusted estimate
Departmental receipts									
Tax receipts	4 900	1 090	22.2	6 907	141.0	5 000	6 500	2 817	43.3
Sales of goods and services produced by department	3 101 054	1 052 140	33.9	2 807 448	90.5	1 639 685	5 449 104	1 956 451	35.9
Sales of scrap, waste, arms and other used current goods	9 380	3 189	34.0	7 572	80.7	10 135	10 410	4 262	40.9
Transfers received	536 520	166 385	31.0	363 953	67.8	646 380	646 229	221 511	34.3
Fines, penalties and forfeits	233 210	69 940	30.0	271 149	116.3	327 451	389 990	207 997	53.3
Interest, dividends and rent on land	6 267 317	3 008 078	48.0	5 541 073	88.4	6 789 521	8 046 868	2 781 599	34.6
Sales of capital assets	130 589	49 682	38.0	136 301	104.4	131 084	127 168	77 413	60.9
Transactions in financial assets and liabilities	5 695 933	4 303 029	75.5	7 020 401	123.3	3 477 438	4 964 503	2 370 610	47.8
Subtotal departmental receipts as per Adjusted Estimates of National Expenditure	15 978 903	8 653 533	54.2	16 154 804	101.1	13 026 694	19 640 772	7 622 660	38.8

Information contained in each chapter

The AENE provides detailed information for each vote in the Adjustments Appropriation Bill, following the layout shown below.

Adjusted budget summary

R thousand	2022/23			Adjusted appropriation
	Appropriation	Adjustments appropriation		
		Decrease	Increase	
Amount to be appropriated				
<i>of which:</i>				
Current payments				
Transfers and subsidies				
Payments for capital assets				
Payments for financial assets				
Direct charge against the National Revenue Fund				
Executive authority				
Accounting officer				
Website address				

This table summarises the adjustments to the budget by main economic classification.

<p>Appropriation shows the total amount voted by main economic classification for the current financial year in the Appropriation Act (2022).</p> <p>Adjustments appropriation shows the decrease and/or increase resulting from the adjustments per classification category.</p> <p>Adjusted appropriation shows the adjusted total amount to be voted for the current financial year, which is the sum of the main appropriation and the total adjustments appropriation.</p> <p>Current payments are payments made by a department for its operational requirements.</p> <p>Transfers and subsidies are payments made by a department for which it does not directly receive anything in return.</p> <p>Payments for capital assets are payments made by a department for an asset that can be used for more than one year, and from which future economic benefits or service potential are expected to flow.</p> <p>Payments for financial assets are mainly payments made by departments 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 row is shown only in votes for which such payments have been budgeted. 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 in the historical information only once they are known.</p> <p>Direct charge against the National Revenue Fund is an amount spent in terms of a statute and is not budgeted for in any vote programme. As such, it is shown as a separate item.</p> <p>The last three rows of the table provide accountability information: the vote's executive authority, accounting officer and website.</p>

Vote purpose

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

Performance

Indicator	Programme	MTSF priority	Annual performance		
			Projected for 2022/23	Achieved in the first half of 2022/23 (April to September)	Changed target for 2022/23

To improve service delivery, it is integral to manage, monitor and measure performance. The table¹⁵ shows what a department has achieved in the first half of the current financial year in relation to what it projected for the year. Only information for the first quarter has been validated. Information reported for the second quarter is based on preliminary data.

An **Indicator** is a measure that tracks a department'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 vote programme associated with it.

The **MTSF priority** links the indicator to one or more of the 7 priorities targeted in government's 2019-2024 medium-term strategic framework.

Projected for 2022/23 shows what the department projected it would achieve for the current financial year, as published in the 2022 ENE.

Achieved in the first half of 2022/23 shows what the department has achieved in the first half of the current financial year.

Changed target for 2022/23 shows any changes to the targets originally published in the ENE due to changes emanating from technical financial amendments made in terms of section 30 of the PFMA and/or changes to align the target and indicator with the department's annual performance plan.

Changes to indicators and targets published in the 2022 ENE.

Changes to indicators and/or targets are strictly confined to those arising from technical financial amendments made to a vote's estimates of expenditure.

¹⁵ The table presents only a selected subset of a department's performance indicators and is not intended to provide a comprehensive view of departmental performance. It contains key indicators linked to strategic and annual performance plans, as informed by government's 2019-2024 medium-term strategic framework and ministerial delivery agreements.

Adjusted estimates

Programme		2022/23							Adjusted appropriation
		Adjustments appropriation					Total adjustments appropriation		
R thousand	Appropriation	Roll-overs	Unforeseeable/unavoidable	Virements and shifts	Amounts announced in the budget	Declared unspent funds	Other adjustments		
Programme name									
Subtotal									
Direct charge against the National Revenue Fund									
Item									
Total									
Economic classification									
Current payments									
Economic classification item									
Transfers and subsidies									
Economic classification item									
Payments for capital assets									
Economic classification item									
Payments for financial assets									
Total									

In this table, a vote's adjusted estimates of expenditure are set out by the type of expenditure adjustment, vote programme and economic classification (current payments, transfers and subsidies, payments for capital assets, and payments for financial assets).

Appropriation shows the total amount voted per programme and by main economic classification for the current financial year in the Appropriation Act (2022), in terms of the budget process.

Adjustments appropriation shows the amounts of the adjustments for each type of expenditure adjustment by programme and economic classification, and in aggregate.

Roll-overs shows unspent funds from the previous financial year reallocated to the current financial year, to finalise activities close to completion.

Unforeseeable and unavoidable shows expenditure that could not be anticipated at the time of the Budget.

Virements and shifts:

Virements are the use of unspent funds from amounts appropriated under one programme to defray excess expenditure in another programme within the same vote.

Shifts within votes are the use of unspent funds to defray increased expenditure within a programme of a vote by shifting funds between the different segments (subprogramme and economic classification) of the programme.

Amounts announced in the budget shows expenditure earmarked in the 2022 Budget speech for future allocation.

Declared unspent funds are amounts that will not be spent in the current financial year, explicitly indicated by vote. The appropriation of the vote is accordingly reduced by such amounts.

Other adjustments include funds shifted within a vote following a function shift, funds shifted between votes, adjustments due to significant and unforeseeable economic and financial events, self-financing expenditure, and the use of funds in terms of section 16 of the PFMA (1999).

Total adjustments appropriation shows the sum of all the expenditure adjustments by programme and economic classification. This number may be negative. In most instances, this is due to a virement of funds out of the programme or economic classification, or funds shifted within votes.

Adjusted appropriation shows the adjusted total amount to be voted for the current financial year, which is the sum of the appropriation and the total adjustments appropriation.

Similar tables are shown for each programme for which adjustments have been made and for direct charges against the National Revenue Fund.

Details of adjustments to the 2022 Estimates of National Expenditure

This section gives explanations by programme for:

- Roll-overs
- Unforeseeable and unavoidable expenditure
- Virements and shifts within the vote

Virements and shifts within the vote

Programmes

1. Programme name
2. Programme name

From:			To:		
Programme by economic classification	Motivation	R thousand	Programme by economic classification	Motivation	R thousand
Programme 1			Programme 1		
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget					
Programme 2			Programme 2		
			Programme 3		
Shifts within the programme as a percentage of the programme budget					
Virements to other programmes as a percentage of the programme budget					
Total					

1. National Treasury approval has been obtained.

2. Only Parliament may approve this virement.

From specifies where funds have been reduced by programme and economic classification item. Virements to other programmes and shifts within the same programme are shown as a percentage of the programme budget.

Motivation states the reasons for funding reductions or the reasons for funds being made available.

To specifies what the funds will be used for by programme and economic classification item. These funds, which increase expenditure, offset funding reductions.

R thousand shows the monetary amounts.

Certain types of virements and shifts require approval either from National Treasury or Parliament before they can be effected. All virements and shifts that have approval are footnoted in this table.

In terms of the PFMA¹⁶, National Treasury regulations¹⁶ and the Appropriation Act (2022)¹⁶, the following virements and shifts require approval from National Treasury:

- an increase in funds appropriated for transfers and subsidies to other institutions
- the introduction of a new transfer
- the use of funds appropriated for compensation of employees, provided that the funds are to be used for transfers and subsidies for the payment of severance or exit packages
- an increase in funds appropriated for compensation of employees, provided that funds appropriated for transfers and subsidies and payments for capital assets may not be approved for compensation of employees
- the use of funds earmarked by National Treasury in an allocation letter for a specific purpose, for other purposes
- the use of funds appropriated for transfers and subsidies, provided that the funds are used within the same programme other than for compensation of employees
- the use of funds appropriated for payments for capital assets for current payments other than for compensation of employees.

The following virements and shifts can only be approved by Parliament¹⁶:

- the use of funds appropriated for items specifically and exclusively earmarked in the Appropriation Act that cannot be approved by National Treasury
- the use of funds totalling more than 8 per cent of the amount appropriated for a programme for a financial year. Shifts between different segments within a programme do not affect the overall amount appropriated for a programme. In effect, only virements from a programme reduce the programme's budget.
- the use of funds appropriated for compensation of employees that cannot be approved by National Treasury
- the use of funds appropriated as transfers and subsidies that cannot be approved by National Treasury
- the use of funds appropriated for payments for capital assets that cannot be approved by National Treasury.

After the virements and shifts table, the remaining explanations are given for:

- Amounts announced in the budget
- Declared unspent funds
- Other adjustments, which include funds shifted within a vote following a function shift, funds shifted between votes, adjustments due to significant and unforeseeable economic and financial events, self-financing expenditure, and the use of funds in terms of section 16 of the PFMA (1999).
- Gifts, donations and sponsorships
- Direct charges against the National Revenue Fund (these are not linked to a programme within a vote).

¹⁶ Section 43 of the PFMA, read in conjunction with National Treasury regulation 6.3 and section 5 of the Appropriation Act (2022).

Expenditure outcome for 2021/22 and mid-year expenditure for 2022/23

Programme	2021/22					2022/23			
	Adjusted appropriation	Outcome			Adjusted appropriation/Total (%)	Actual expenditure			
Apr 21 - Sep 21 % of adjusted appropriation		Apr 21 - Mar 22 % of adjusted appropriation	Apr 21 - Sep 21 % of adjusted appropriation	Apr 22 - Sep 22 % of adjusted appropriation					
R thousand									
1. Programme name									
Subtotal									
Direct charge against the National Revenue Fund									
Item									
Total									
Economic classification									
Current payments									
Economic classification item									
Transfers and subsidies									
Economic classification item									
Payments for capital assets									
Economic classification item									
Payments for financial assets									
Total									

This table shows the expenditure outcome for the previous financial year and the preliminary actual expenditure for the first half of the current financial year by programme and economic classification.

Adjusted appropriation shows the adjusted total amount voted for the previous financial year.

2021/22 Outcome shows the outcome for the previous financial year.

Apr 21-Sep 21 shows the expenditure outcome for the first half of the previous financial year.

Apr 21-Sep 21 % of adjusted appropriation shows the expenditure outcome for the first half of the previous financial year as a percentage of the adjusted appropriation for that year.

Apr 21-Mar 22 shows the expenditure outcome for the previous financial year.

Apr 21-Mar 22 % of adjusted appropriation shows the expenditure outcome for the previous financial year as a percentage of the adjusted appropriation for that year.

Adjusted appropriation shows the adjusted total amount to be voted for the current financial year.

Adjusted appropriation/Total (%) shows the proportion of the adjusted budget for a specific segment in relation to the vote's total adjusted budget, as a percentage, for the current financial year. The proportion is shown for each vote programme and economic classification item relative to the vote's total adjusted budget.

2022/23 Actual expenditure shows the preliminary actual expenditure for the current financial year.

Apr 22-Sep 22 shows the actual expenditure for the first half of the current financial year.

Apr 22-Sep 22 % of adjusted appropriation shows the actual expenditure for the first half of the current financial year as a percentage of the adjusted appropriation for the year.

Expenditure trends

This paragraph on expenditure trends focuses on whether expenditure is in line with the 2022 Budget. Mid-year preliminary actual expenditure for the current financial year is compared to mid-year expenditure for the previous financial year. Explanations are given for significant changes in expenditure patterns compared to the previous financial year. The preliminary expenditure outcome in the current financial year is also compared and explained in relation to the budgeted expenditure for the full year, as tabled in the main budget.

Where functions have shifted between votes after the publication of the 2021 AENE, the information in this publication may not be strictly comparable with information published last year.

Departmental receipts

	2021/22					2022/23				
	Adjusted estimate	Outcome		Apr 21 - Mar 22	Apr 21 - Mar 22 % of adjusted estimate	Budget estimate	Adjusted estimate	Adjusted receipts estimate/ Total (%)	Actual receipts	
		Apr 21 - Sep 21	Apr 21 - Sep 21 % of adjusted estimate						Apr 22 - Sep 22	Apr 22 - Sep 22 % of adjusted estimate
R thousand										
Departmental receipts										
Economic classification item										
Economic classification item										
Total										

This table shows the departmental receipts outcome for the previous financial year and the preliminary actual departmental receipts for the first half of the current financial year.

2021/22 Adjusted estimate shows the adjusted total amount of receipts in the previous financial year's adjustments budget.

2021/22 Outcome shows the departmental receipts outcome for the previous financial year.

Apr 21-Sep 21 shows the receipts outcome for the first half of the previous financial year.

Apr 21-Sep 21 % of adjusted estimate shows the receipts outcome for the first half of the previous financial year as a percentage of the adjusted estimate for that year.

Apr 21-Mar 22 shows the receipts outcome for the previous financial year.

Apr 21-Mar 22 % of adjusted estimate shows the receipts outcome for the previous financial year as a percentage of the adjusted estimate for that year.

2022/23 Budget estimate shows the total amount of receipts anticipated for the current financial year in the budget.

2022/23 Adjusted estimate shows the adjusted total amount of receipts anticipated in the adjustments budget for the current financial year.

2022/23 Adjusted receipts estimate/Total (%) shows the proportion of adjusted receipt for a specific item in relation to the total adjusted estimate of vote receipts, as a percentage, for the current financial year. The proportion is shown for each economic classification item relative to the vote's total adjusted receipts estimate.

2022/23 Actual receipts show the preliminary receipts outcome for the current financial year.

Apr 22-Sep 22 shows the preliminary receipts outcome for the first half of the current financial year.

Apr 22-Sep 22 % of adjusted estimate shows the preliminary receipts outcome for the first half of the current financial year as a percentage of the adjusted estimate for the year.

Revenue trends

This paragraph on revenue trends focuses on whether revenue is in line with the budget. Mid-year actual revenue for the current financial year is compared to mid-year revenue for the previous financial year. Explanations are given for significant changes in revenue patterns compared to the previous financial year. The preliminary revenue outcome in the current financial year is also compared and explained in relation to projected revenue for the full year, as tabled in the main budget.

Where functions have shifted between votes after the publication of the 2021 AENE, the information in this publication may not be strictly comparable with information published last year.

Changes to transfers and subsidies, including conditional grants

Summary of changes to transfers and subsidies per programme

		2022/23							
		Adjustments appropriation					Total	Adjusted	
R thousand	Appropriation	Roll-overs	Unforeseeable and unavoidable	Virements and shifts	Amounts announced in the budget	Declared unspent funds	Other adjustments	adjustments appropriation	appropriation
	Programme name								
	Economic sphere								
	Current								
	Economic classification item								
	Programme name								
	Economic sphere								
	Capital								
	Economic classification item								

Summary of changes to conditional grants: Provinces

		2022/23							
		Adjustments appropriation					Total	Adjusted	
R thousand	Appropriation	Roll-overs	Unforeseeable and unavoidable	Virements and shifts	Amounts announced in the budget	Declared unspent funds	Other adjustments	adjustments appropriation	appropriation
	Programme name								
	Conditional grant name								

Summary of changes to conditional grants: Local government

		2022/23							
		Adjustments appropriation					Total	Adjusted	
R thousand	Appropriation	Roll-overs	Unforeseeable and unavoidable	Virements and shifts	Amounts announced in the budget	Declared unspent funds	Other adjustments	adjustments appropriation	appropriation
	Programme name								
	Conditional grant name								

These tables show changes to transfers and subsidies, and to conditional grants (provinces and local government), by programme.

Appropriation shows the total amount voted per programme and by main economic classification for the current financial year in the Appropriation Act (2022), in terms of the budget process.

Adjustments appropriation shows the amounts of the adjustments for each type of expenditure adjustment by programme and economic classification, and in aggregate.

Roll-overs shows unspent funds from the previous financial year reallocated to the current financial year, to finalise activities close to completion.

Unforeseeable and unavoidable shows expenditure that could not be anticipated at the time of the Budget.

Virements and shifts:

Virements are the use of unspent funds from amounts appropriated under one programme to defray excess expenditure in another programme within the same vote.

Shifts within votes are the use of unspent funds to defray increased expenditure within a programme of a vote by shifting funds between the different segments (subprogramme and economic classification) of the programme.

Amounts announced in the budget shows expenditure earmarked in the 2022 Budget speech for future allocation.

Declared unspent funds are amounts that will not be spent in the current financial year, explicitly indicated by vote. The appropriation of the vote is accordingly reduced by such amounts.

Other adjustments include funds shifted within a vote following a function shift, funds shifted between votes, adjustments due to significant and unforeseeable economic and financial events, self-financing expenditure, and the use of funds in terms of section 16 of the PFMA (1999).

Total adjustments appropriation shows the sum of all the expenditure adjustments by programme and economic classification. This number may be negative. In most instances, this is due to a virement of funds out of the programme or economic classification, or funds shifted within votes.

Adjusted appropriation shows the adjusted total amount to be voted for the current financial year, which is the sum of the appropriation and the total adjustments appropriation.

