



Technical annexure

Main budget expenditure ceiling

The expenditure ceiling differs slightly from main budget non-interest expenditure due to technical modifications introduced in the 2015 *Medium Term Budget Policy Statement*. The ceiling excludes payments that are directly financed by dedicated revenue flows and others not subject to policy oversight. These include:

- **Payments for financial assets financed by the sale of assets in the same fiscal year:** Funds allocated to equity investments financed from the sale of assets are deficit-neutral. The increases in associated spending levels are generally not financed through adjustments to departmental allocations. For example, in 2015/16, the Eskom and the New Development Bank capital contributions amounting to R25 billion were financed from the sale of Vodacom shares. This transaction was deficit-neutral.
- **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 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 adjustments in departmental appropriations.
- **Direct charges that relate 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. In general, the payment schedule to the National Skills Fund is revised to align it directly with anticipated receipts from the levy.

Table C.1 Expenditure ceiling calculations

R million	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Non-interest expenditure	1 017 102	1 115 827	1 158 989	1 249 753	1 333 493	1 438 718	1 544 053
Technical adjustments							
Skills development levy	-13 839	-15 156	-15 233	-15 771	-16 929	-18 299	-19 819
Eskom equity contribution	–	-23 000	–	–	–	–	–
New Development Bank	–	-2 019	–	–	–	–	–
Debt management and GFECRA ¹ transactions	-1 526	-682	-1 778	-250	–	–	–
International Oil Pollution Compensation Fund	–	–	–	-10	-10	-10	-11
Expenditure ceiling	1 001 737	1 074 970	1 141 978	1 233 722	1 316 553	1 420 408	1 524 222

1. Gold and Foreign Exchange Contingency Reserve Account (GFECRA)

Source: National Treasury

Table C.2 Main budget framework and financing requirements

MACROECONOMIC PROJECTIONS							
R billion/percentage change	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Real GDP growth	1.9%	0.5%	0.7%	0.9%	1.1%	1.6%	2.0%
Nominal GDP growth	7.0%	6.6%	6.8%	6.1%	6.3%	7.0%	7.5%
CPI inflation	5.6%	5.2%	6.3%	5.0%	5.4%	5.5%	5.5%
GDP at current prices (R billion)	3 867.9	4 122.6	4 404.5	4 672.2	4 968.1	5 315.5	5 716.7
MAIN BUDGET FRAMEWORK							
R billion/percentage of GDP	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Revenue							
Personal income tax	353.0	388.1	424.5	461.3	499.8	544.9	595.5
Corporate income tax	184.9	191.2	204.4	213.9	223.6	236.2	251.0
Value-added tax	261.3	281.1	289.2	301.3	324.8	352.1	383.3
Other tax revenue	111.1	125.3	141.2	150.1	158.6	169.0	182.0
Customs and excise duties	76.0	84.3	84.7	88.1	93.3	99.9	107.3
SACU transfers	-51.7	-51.0	-39.4	-56.0	-48.3	-44.7	-57.8
Announced tax policy measures ¹	-	-	-	-	15.0	16.0	17.3
Non-tax revenue	18.3	42.9	18.8	18.0	18.5	19.5	20.7
National Revenue Fund receipts ²	12.6	14.4	14.2	16.7	9.2	6.0	3.0
Main budget revenue	965.5	1 076.2	1 137.6	1 193.5	1 294.5	1 398.9	1 502.1
	25.0%	26.1%	25.8%	25.5%	26.1%	26.3%	26.3%
Expenditure							
Expenditure ceiling	1 001.7	1 075.0	1 142.0	1 233.7	1 316.6	1 420.4	1 524.2
<i>Baseline allocations</i>	1 001.7	1 075.0	1 142.0	1 233.7	1 313.6	1 415.4	1 516.2
<i>Contingency reserve</i>	-	-	-	-	3.0	5.0	8.0
Other non-interest expenditure ³	15.4	40.9	17.0	16.0	16.9	18.3	19.8
Non-interest expenditure	1 017.1	1 115.8	1 159.0	1 249.8	1 333.5	1 438.7	1 544.1
Debt-service costs	114.8	128.8	146.5	163.3	183.1	203.3	223.4
Main budget expenditure	1 131.9	1 244.6	1 305.5	1 413.1	1 516.6	1 642.0	1 767.4
	29.3%	30.2%	29.6%	30.2%	30.5%	30.9%	30.9%
Main budget balance	-166.4	-168.4	-167.8	-219.6	-222.0	-243.1	-265.3
	-4.3%	-4.1%	-3.8%	-4.7%	-4.5%	-4.6%	-4.6%
Primary balance	-51.6	-39.6	-21.3	-56.3	-39.0	-39.8	-42.0
	-1.3%	-1.0%	-0.5%	-1.2%	-0.8%	-0.7%	-0.7%
BORROWING REQUIREMENT							
Main budget deficit	166.4	168.4	167.8	219.6	222.0	243.1	265.3
Refinancing of redemptions	48.8	32.0	73.1	28.7	48.7	109.4	68.2
Gross borrowing requirement	215.2	200.4	240.9	248.3	270.7	352.5	333.5
	5.6%	4.9%	5.5%	5.3%	5.4%	6.6%	5.8%
GOVERNMENT DEBT							
Gross loan debt	1 798.9	2 019.0	2 232.9	2 530.5	2 829.6	3 094.2	3 415.6
	46.6%	49.4%	50.7%	54.2%	57.0%	58.2%	59.7%
Net loan debt	1 584.2	1 804.6	2 008.3	2 294.2	2 568.5	2 863.6	3 179.4
	41.0%	44.2%	45.6%	49.1%	51.7%	53.9%	55.6%

1. Unspecified tax policy measures announced in the 2016 Budget. The details will be announced in the 2018 Budget

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

3. Technical adjustments explained in table C.1

Source: National Treasury

Table C.3 Tax revenue and tax bases

R million	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
		Outcome		Estimate		Projections	
Personal income tax	352 950	388 102	424 545	461 262	499 839	544 873	595 467
Wage bill ¹	8.6%	7.5%	7.8%	6.3%	7.3%	7.8%	8.1%
Buoyancy	1.61	1.32	1.20	1.36	1.15	1.15	1.15
Corporate income tax	184 925	191 152	204 432	213 905	223 577	236 172	251 047
Net operating surplus	2.5%	2.5%	6.2%	7.0%	4.5%	5.6%	6.3%
Buoyancy	1.73	1.35	1.13	0.67	1.00	1.00	1.00
Net value-added tax	261 295	281 111	289 167	301 320	324 750	352 135	383 266
Household consumption	6.0%	6.0%	6.9%	5.8%	6.7%	7.2%	7.6%
Buoyancy	1.65	1.26	0.41	0.72	1.17	1.17	1.16
Domestic VAT	286 776	297 422	321 475	340 354	365 294	394 271	427 274
Household consumption	6.0%	6.0%	6.9%	5.8%	6.7%	7.2%	7.6%
Buoyancy	1.47	0.62	1.17	1.01	1.10	1.10	1.10
Import VAT	136 544	150 745	149 265	151 967	161 486	174 804	190 083
Nominal imports	2.6%	3.0%	0.9%	4.3%	6.3%	8.2%	8.7%
Buoyancy	1.63	3.45	-1.08	0.42	1.00	1.00	1.00
VAT refunds	-162 025	-167 056	-181 574	-191 000	-202 030	-216 940	-234 091
Nominal exports	4.4%	5.3%	6.4%	6.0%	5.8%	7.4%	7.9%
Buoyancy	0.74	0.58	1.36	0.87	1.00	1.00	1.00
Customs duties	40 679	46 250	45 579	47 162	50 116	54 249	58 991
Nominal imports	2.6%	3.0%	0.9%	4.3%	6.3%	8.2%	8.7%
Buoyancy	-3.09	4.54	-1.60	0.80	1.00	1.00	1.00
Specific excise duties	32 334	35 077	35 774	37 373	39 403	41 572	43 872
CPI	5.6%	5.2%	6.3%	5.0%	5.4%	5.5%	5.5%
Buoyancy	2.02	1.64	0.32	0.89	1.00	1.00	1.00
Skills development levy	14 032	15 220	15 315	15 771	16 929	18 299	19 819
Private sector wage bill	8.7%	7.6%	7.6%	5.6%	7.3%	8.1%	8.3%
Buoyancy	1.43	1.11	0.08	0.53	1.00	1.00	1.00
Fuel levy	48 467	55 607	62 779	70 088	74 527	79 739	85 758
Nominal GDP	7.0%	6.6%	6.8%	6.1%	6.3%	7.0%	7.5%
Buoyancy	1.56	2.24	1.89	1.92	1.00	1.00	1.00
Other²	51 613	57 463	66 491	67 846	71 002	75 022	80 815
Nominal GDP	7.0%	6.6%	6.8%	6.1%	6.3%	7.0%	7.5%
Buoyancy	1.81	1.72	2.30	0.34	0.73	0.81	1.02
Gross tax (pre-proposals)	986 295	1 069 983	1 144 081	1 214 727	1 300 143	1 402 063	1 519 034
Nominal GDP	7.0%	6.6%	6.8%	6.1%	6.3%	7.0%	7.5%
Buoyancy	1.37	1.29	1.01	1.02	1.11	1.12	1.11
Announced tax policy measures ³	-	-	-	-	15 000	16 049	17 260
Gross tax (post-proposals)	986 295	1 069 983	1 144 081	1 214 727	1 315 143	1 418 112	1 536 295
Nominal GDP	7.0%	6.6%	6.8%	6.1%	6.3%	7.0%	7.5%
Buoyancy	1.37	1.29	1.01	1.02	1.31	1.12	1.10

1. Total remuneration in the formal non-agriculture sector

2. Other includes dividend withholding tax, ad valorem excise duties, 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

3. Unspecified tax policy measures announced in the 2016 Budget. The details will be announced in the 2018 Budget. The initial tax increase in 2018/19 is carried through into the following two years at the same rate as nominal GDP growth

Source: National Treasury

Table C.4 Financing of national government borrowing requirement

R million	2016/17	2017/18		2018/19	2019/20	2020/21
	Outcome	Budget	Revised	Medium-term estimates		
Main budget balance	-167 837	-166 798	-219 644	-222 049	-243 127	-265 314
Redemptions	-73 040	-54 078	-28 665	-48 644	-109 339	-68 148
Domestic long-term loans	-57 350	-49 514	-24 577	-46 412	-58 878	-55 841
Foreign loans	-15 690	-4 564	-4 088	-2 232	-50 461	-12 307
Total	-240 877	-220 876	-248 309	-270 693	-352 466	-333 462
Financing						
Domestic short-term loans	40 506	21 000	33 000	21 500	29 000	36 000
Treasury bills	40 501	21 000	33 000	21 500	29 000	36 000
Corporation for Public Deposits	5	–	–	–	–	–
Domestic long-term loans	174 034	191 500	199 670	231 800	247 500	255 000
Market loans	175 070	191 500	200 700	231 800	247 500	255 000
Loans issued for switches	-1 036	–	-1 030	–	–	–
Foreign loans	52 070	29 600	33 895	42 510	43 650	44 550
Market loans	50 959	29 600	33 895	42 510	43 650	44 550
Loans issued for switches	1 111	–	–	–	–	–
Change in cash and other balances	-25 733	-21 224	-18 256	-25 117	32 316	-2 088
Cash balances	-26 216	-25 443	-22 138	-29 161	28 375	-6 176
Other balances	483	4 219	3 882	4 044	3 941	4 088
Total	240 877	220 876	248 309	270 693	352 466	333 462
<i>Percentage GDP</i>	<i>5.5%</i>	<i>4.7%</i>	<i>5.3%</i>	<i>5.4%</i>	<i>6.6%</i>	<i>5.8%</i>

Source: National Treasury

2016/17 outcomes and 2017/18 mid-year estimates

Table C.5 shows a summary of national and provincial appropriated expenditure outcomes for 2016/17, and estimates for the first half of 2017/18. Details are presented in Tables C.6 and C.7.

National expenditure was R1.31 trillion in 2016/17, R7.4 billion lower than the adjusted budget estimate. This underspending was driven by transfers and subsidies, goods and services, and compensation of employees. However, spending on capital and financial assets was higher than the adjusted budget estimates. Provincial expenditure in 2016/17 amounted to R520.5 billion, or 99.1 per cent of the 2016 adjusted estimate.

National spending in the first six months of 2017/18 was R686.2 billion, or 48.4 per cent of the October 2017 adjusted estimate of R1.42 trillion for the year with transfers and subsidies forming the largest category. Transfers and subsidies include transfers to provincial and local government through the equitable share and conditional grants, as well as payments for social grants, housing subsidies and transfers to universities, science councils and public entities.

Expenditure by provinces was R226.6 billion in the first five months of 2017/18, representing 41 per cent of the original budget for the year. Provinces are primarily responsible for the delivery of social services including basic education and health. Compensation of employees is the largest category of spending in provincial budgets, accounting for 60.9 per cent of expenditure in the first half of 2017/18.

Table C.5 National and provincial expenditure outcomes and mid-year estimates

R billion	2016/17				2017/18		
	Original budget	Adjusted estimate	Audited outcome	Over(-)/under(+)	Original budget	Adjusted estimate ¹	Actual spending April to September ²
National appropriation	721.1	723.1	716.8	6.3	767.0	781.5	373.4
Direct charges	590.9	589.8	588.7	1.1	636.2	636.1	312.8
Debt-service costs	147.7	147.7	146.5	1.2	162.4	163.3	78.6
Provincial equitable share	410.7	410.7	410.7	–	441.3	441.3	220.7
Other direct charges	32.5	31.4	31.5	-0.1	32.5	31.4	13.5
National votes	1 312.1	1 312.9	1 305.5	7.4	1 403.2	1 417.6	686.2
<i>of which:</i>							
<i>Compensation of employees</i>	148.5	148.5	147.1	1.4	154.7	155.7	77.0
<i>Goods and services</i>	63.3	65.6	62.6	3.0	65.7	66.1	25.8
<i>Transfers and subsidies</i>	932.9	930.5	926.9	3.5	999.1	997.2	493.5
<i>Payments for capital assets</i>	14.4	14.6	15.6	-1.1	15.8	15.7	5.6
<i>Payments for financial assets</i>	5.0	6.0	6.6	-0.7	5.4	19.4	5.6
Contingency reserves	6.3	–	–	–	6.0	–	–
Projected underspending	–	-4.2	–	-4.2	–	-4.5	–
Main budget expenditure	1 318.3	1 308.7	1 305.5	3.2	1 409.2	1 413.1	686.2
Provincial expenditure	517.2	525.0	520.5	4.5	551.9	n/a	226.6
<i>of which:</i>							
<i>Compensation of employees</i>	313.4	312.6	311.8	0.9	336.0	n/a	138.0
<i>Transfers and subsidies</i>	69.5	73.6	74.2	-0.7	74.7	n/a	29.8
<i>Payments for capital assets</i>	36.1	36.3	33.8	2.5	35.3	n/a	13.7

1. Provinces will table adjusted estimates during November 2017

2. Provincial expenditure as at 31 August 2017

Source: National Treasury

Table C.6 Expenditure by vote

	2016/17				2017/18		
	Main budget	Adjusted budget	Preliminary outcome	Over(-)/ Under(+)	Main budget	Adjusted budget	Actual spending April to September
R million							
1 The Presidency	500	490	475	14	495	501	213
2 Parliament ¹	1 660	1 660	1 739	-79	1 712	1 712	-
3 Communication	1 345	1 350	1 336	14	1 425	1 428	676
4 Cooperative Governance and Traditional Affairs	72 994	73 022	69 852	3 170	78 414	78 464	31 187
5 Home Affairs	7 167	8 156	8 144	12	7 056	8 302	3 908
6 International Relations and Cooperation	5 889	6 839	6 845	-6	6 575	6 408	2 854
7 National Treasury	28 471	28 471	28 200	272	30 799	40 584	16 675
8 Planning, Monitoring and Evaluation	828	798	781	16	923	898	447
9 Public Enterprises	274	268	254	14	267	267	115
10 Public Service and Administration	770	780	763	17	897	877	401
11 Public Works	6 529	6 513	6 403	109	7 038	6 985	3 393
12 Statistics South Africa	2 489	2 538	2 461	77	2 146	2 178	1 004
13 Women	197	197	195	2	206	206	97
14 Basic Education	22 270	22 413	21 476	937	23 409	22 994	12 631
15 Higher Education and Training	49 188	49 188	49 138	51	52 308	52 308	38 316
16 Health	38 563	38 597	38 496	101	42 626	42 646	21 112
17 Social Development	148 938	147 933	147 343	591	160 708	160 358	79 160
18 Correctional Services	21 577	21 580	21 542	38	22 814	22 815	10 681
19 Defence and Military Veterans	47 170	47 236	47 197	39	48 619	49 000	23 220
20 Independent Police Investigative Directorate	246	242	242	-	255	255	138
21 Justice and Constitutional Development	16 050	16 041	16 039	2	16 787	16 787	7 840
22 Office of the Chief Justice and Judicial Administration	865	874	856	18	1 019	1 019	488
23 Police	80 985	80 985	80 985	-	87 025	86 761	42 110
24 Agriculture, Forestry and Fisheries	6 333	6 515	6 491	24	6 807	6 847	3 433
25 Economic Development	675	675	665	10	797	914	423
26 Energy	7 545	7 551	7 513	38	8 113	8 145	4 395
27 Environmental Affairs	6 430	6 425	6 381	44	6 848	6 848	2 625
28 Labour	2 848	2 843	2 762	81	3 066	3 056	1 330
29 Mineral Resources	1 669	1 669	1 661	8	1 779	1 779	948
30 Science and Technology	7 429	7 429	7 384	45	7 557	7 557	3 185
31 Small Business Development	1 325	1 318	1 197	121	1 450	1 476	699
32 Telecommunications and Postal Services	2 417	2 417	2 076	342	1 614	5 174	733
33 Tourism	2 010	2 010	1 920	90	2 140	2 140	1 182
34 Trade and Industry	10 328	10 390	10 349	40	9 275	9 343	3 797
35 Transport	56 015	56 286	56 404	-118	59 795	59 795	27 642
36 Water and Sanitation	15 245	15 525	15 635	-111	15 107	15 607	6 962
37 Arts and Culture	4 071	4 063	3 957	105	4 450	4 372	2 053
38 Human Settlements	30 691	30 696	30 587	109	33 464	33 478	13 064
39 Rural Development and Land Reform	10 124	10 124	10 067	57	10 184	10 184	3 772
40 Sport and Recreation South Africa	1 029	1 027	1 024	3	1 067	1 067	475
Total appropriation by vote	721 148	723 132	716 833	6 299	767 038	781 537	373 382

Table C.6 Expenditure by vote (continued)

	2016/17				2017/18		
	Main budget	Adjusted budget	Preliminary outcome	Over(-)/ Under(+)	Main budget	Adjusted budget	Actual spending April to September
R million							
Total appropriation by vote	721 148	723 132	716 833	6 299	767 038	781 537	373 382
Plus:							
Direct charges against the National Revenue Fund							
President and Deputy President salary (The Presidency)	6	6	6	–	6	6	3
Members' remuneration (Parliament) ¹	530	530	436	93	556	556	–
Debt-service costs (National Treasury)	147 720	147 689	146 497	1 193	162 353	163 348	78 626
Provincial equitable share (National Treasury)	410 699	410 699	410 699	–	441 331	441 331	220 666
General fuel levy sharing with metropolitan municipalities (National Treasury)	11 224	11 224	11 224	–	11 785	11 785	3 928
National Revenue Fund payments (National Treasury) ²	145	1 221	1 778	-557	388	250	250
Skills levy and sector education and training authorities (Higher Education and Training)	17 640	15 462	15 233	229	16 641	15 771	7 954
Magistrates' salaries (Justice and Constitutional Development)	2 040	2 010	1 846	164	2 141	2 041	925
Judges' salaries (Office of the Chief Justice and Judicial Administration)	920	950	931	19	966	966	478
International Oil Pollution Compensation Fund (Transport)	–	2	4	-2	10	10	–
Total direct charges against the National Revenue Fund	590 923	589 793	588 653	1 140	636 178	636 064	312 830
Provisional allocation not assigned to votes	267	–	–	–	–	–	–
Contingency reserve	6 000	–	–	–	6 000	–	–
National government projected underspending	–	-3 000	–	-3 000	–	-3 000	–
Local government repayment to the National Revenue Fund	–	-1 200	–	-1 200	–	-1 500	–
Total	1 318 338	1 308 725	1 305 486	3 239	1 409 215	1 413 100	686 212

1. The audited outcome for Parliament is converted from accrual to cash. 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. National Revenue Fund payments previously classified as extraordinary payments

Source: National Treasury

Table C.7 Expenditure by province

	2016/17					2017/18	
	Main budget	Adjusted budget	Preliminary outcome	Over(-)/ Under(+)	Deviation from adjusted budget	Main budget	Actual spending April to August
R million							
Eastern Cape	69 591	69 989	69 517	472	0.7%	74 462	31 265
Education	31 003	30 983	30 971	11	0.0%	32 989	13 442
Health	20 244	20 648	20 506	142	0.7%	21 707	9 673
Social Development	2 384	2 404	2 384	20	0.8%	2 633	1 010
Other functions	15 960	15 954	15 656	298	1.9%	17 133	7 140
Free State	30 829	31 087	30 920	167	0.5%	32 898	14 256
Education	12 060	12 201	12 094	107	0.9%	12 739	5 754
Health	9 049	9 042	9 077	-35	-0.4%	9 775	4 077
Social Development	1 145	1 137	1 145	-8	-0.7%	1 172	489
Other functions	8 576	8 707	8 604	103	1.2%	9 212	3 936
Gauteng	103 365	105 254	104 376	878	0.8%	108 762	45 552
Education	39 069	39 509	39 410	99	0.2%	40 844	17 364
Health	37 408	37 657	37 440	217	0.6%	40 207	18 376
Social Development	4 235	4 272	4 235	36	0.8%	4 442	1 769
Other functions	22 653	23 817	23 291	527	2.2%	23 269	8 043
KwaZulu-Natal	109 006	109 914	109 595	320	0.3%	115 258	47 567
Education	45 464	45 740	45 663	77	0.2%	47 477	20 070
Health	36 579	37 039	37 026	13	0.0%	39 548	17 118
Social Development	2 778	2 782	2 778	4	0.1%	3 041	1 084
Other functions	24 185	24 353	24 213	140	0.6%	25 192	9 295
Limpopo	56 969	59 050	57 905	1 145	1.9%	61 459	25 242
Education	27 172	27 392	26 826	565	2.1%	28 783	11 766
Health	16 371	17 299	17 218	81	0.5%	18 043	7 968
Social Development	1 634	1 680	1 634	46	2.7%	1 821	651
Other functions	11 793	12 680	12 227	453	3.6%	12 812	4 856
Mpumalanga	41 301	41 705	41 412	293	0.7%	44 537	17 957
Education	17 917	17 937	17 813	124	0.7%	19 323	7 777
Health	10 642	10 606	10 580	26	0.2%	12 020	4 972
Social Development	1 455	1 436	1 455	-19	-1.3%	1 456	600
Other functions	11 288	11 725	11 564	161	1.4%	11 738	4 607
Northern Cape	14 850	15 409	15 176	234	1.5%	16 065	6 529
Education	5 439	5 448	5 512	-64	-1.2%	5 858	2 650
Health	4 198	4 494	4 369	125	2.8%	4 434	1 812
Social Development	774	776	774	2	0.3%	819	313
Other functions	4 440	4 692	4 521	171	3.6%	4 954	1 753
North West	36 229	36 589	35 971	618	1.7%	39 081	15 395
Education	14 331	14 242	14 086	156	1.1%	15 282	6 057
Health	9 461	9 676	9 767	-91	-0.9%	10 461	4 490
Social Development	1 415	1 393	1 415	-22	-1.6%	1 533	580
Other functions	11 022	11 279	10 702	576	5.1%	11 806	4 268
Western Cape	55 048	55 956	55 510	446	0.8%	59 398	22 799
Education	19 247	19 531	19 301	230	1.2%	20 630	8 189
Health	19 983	20 145	20 078	66	0.3%	21 680	8 504
Social Development	1 961	1 964	1 961	2	0.1%	2 107	893
Other functions	13 856	14 317	14 169	147	1.0%	14 981	5 212
Total	517 189	524 954	520 467	4 487	0.9%	551 920	226 562
Education	211 702	212 981	211 677	1 305	0.6%	223 924	93 070
Health	163 934	166 606	166 062	544	0.3%	177 875	76 992
Social Development	17 781	17 843	17 781	62	0.3%	19 024	7 390
Other functions	123 772	127 524	124 948	2 576	2.0%	131 096	49 111

Source: National Treasury