

D

Technical annexure

■ Main budget expenditure ceiling

Table D.1 Expenditure ceiling calculations

R million	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Non-interest expenditure	1 158 990	1 242 344	1 324 880	1 479 622	1 568 453	1 644 884	1 718 583
Technical adjustments							
Skills development levy	-15 233	-16 294	-17 480	-18 576	-19 413	-20 585	-21 970
Equity contribution from state-owned companies	–	–	–	-7 000	–	–	–
Eskom financial support				-49 000	-56 000	-33 000	-23 000
Debt management and GFECRA ¹ transactions	-1 778	-587	-162	-360	–	–	–
International Oil Pollution Compensation Fund	–	-6	-3	-10	-11	-12	-12
Expenditure ceiling	1 141 979	1 225 458	1 307 235	1 404 675	1 493 029	1 591 287	1 673 601

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

Source: National Treasury

Table D.1 shows technical adjustments made to main budget non-interest expenditure to calculate the expenditure ceiling. The ceiling excludes payments that are 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. For instance, in the current year, non-core asset sales are expected to generate R7 billion in revenue, which will offset funding allocations of the same amount requested by smaller state-owned companies. 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. Such transactions are excluded from the spending ceiling.
- **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 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. The payment schedule to the National Skills Funds is generally revised to align it directly with anticipated receipts from the levy.

Table D.2 Main budget framework and financing requirements

MACROECONOMIC PROJECTIONS							
R billion/percentage change	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Real GDP growth	0.8%	1.3%	0.6%	0.9%	1.2%	1.6%	1.8%
Nominal GDP growth	7.1%	6.3%	4.7%	5.9%	6.1%	6.6%	6.6%
CPI inflation	6.3%	4.7%	4.6%	4.5%	4.8%	4.8%	4.7%
GDP at current prices (R billion)	4 419.4	4 698.7	4 921.5	5 210.8	5 530.3	5 893.1	6 283.0
MAIN BUDGET FRAMEWORK							
R billion/percentage of GDP	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Revenue							
Personal income tax	424.5	461.0	492.1	527.6	557.8	596.1	637.5
Corporate income tax	204.4	217.4	212.0	219.0	234.4	249.2	265.6
Value-added tax	289.2	298.0	324.8	348.4	367.7	390.2	415.1
Other tax revenue	141.2	149.8	158.8	165.5	186.5	198.9	211.4
Customs and excise duties	84.7	90.3	100.0	109.2	114.4	121.3	128.6
SACU transfers	-39.4	-56.0	-48.3	-50.3	-63.4	-62.2	-64.6
Non-tax revenue	19.0	19.3	23.3	29.8	23.8	25.0	26.7
National Revenue Fund receipts ¹	14.2	16.6	12.0	9.9	4.7	7.0	7.6
Main budget revenue	1 137.9	1 196.4	1 274.7	1 359.1	1 425.9	1 525.6	1 627.9
	25.7%	25.5%	25.9%	26.1%	25.8%	25.9%	25.9%
Expenditure							
Expenditure ceiling	1 142.0	1 225.5	1 307.2	1 404.7	1 493.0	1 591.3	1 673.6
<i>Baseline allocations</i>	1 142.0	1 225.5	1 307.2	1 404.7	1 487.0	1 585.3	1 667.6
<i>Contingency reserve</i>	–	–	–	–	6.0	6.0	6.0
Other non-interest expenditure ²	17.0	16.9	17.6	74.9	75.4	53.6	45.0
Non-interest expenditure	1 159.0	1 242.3	1 324.9	1 479.6	1 568.5	1 644.9	1 718.6
Debt-service costs	146.5	162.6	181.8	203.7	232.8	264.6	299.1
Main budget expenditure	1 305.5	1 405.0	1 506.7	1 683.4	1 801.2	1 909.5	2 017.7
	29.5%	29.9%	30.6%	32.3%	32.6%	32.4%	32.1%
Main budget balance	-167.6	-208.6	-232.0	-324.3	-375.3	-383.9	-389.8
	-3.8%	-4.4%	-4.7%	-6.2%	-6.8%	-6.5%	-6.2%
Primary balance	-21.1	-46.0	-50.1	-120.5	-142.5	-119.3	-90.7
	-0.5%	-1.0%	-1.0%	-2.3%	-2.6%	-2.0%	-1.4%
BORROWING REQUIREMENT							
Main budget balance	-167.6	-208.6	-232.0	-324.3	-375.3	-383.9	-389.8
Redemptions	-73.0	-28.4	-15.5	-69.9	-65.2	-64.1	-128.2
Gross borrowing requirement	-240.6	-237.0	-247.5	-394.2	-440.5	-448.0	-518.0
	-5.4%	-5.0%	-5.0%	-7.6%	-8.0%	-7.6%	-8.2%
GOVERNMENT DEBT							
Gross loan debt	2 232.9	2 489.7	2 788.4	3 167.6	3 590.8	4 035.7	4 477.7
	50.5%	53.0%	56.7%	60.8%	64.9%	68.5%	71.3%
Net loan debt	2 008.3	2 260.4	2 545.3	2 924.0	3 358.1	3 800.3	4 243.0
	45.4%	48.1%	51.7%	56.1%	60.7%	64.5%	67.5%

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

2. Technical adjustments explained in Table D.1

Source: National Treasury

Southern African Customs Union revenue pool

Payments to the Southern African Customs Union (SACU) have been revised downwards by R2.4 billion in 2020/21 and R3.2 billion in 2021/22 compared with the 2019 Budget estimates. The revisions reflect higher specific excise duties in line with above-expected performance in the first half of 2019/20, lower customs duties and adjustments to member states' estimates of GDP, population and intra-SACU trade. The SACU revenue-sharing formula adjusts for forecast errors with a two-year lag. As a result, the projected 2020/21 SACU payments include the forecast error adjustment for 2018/19.

Table D.3 Change to SACU common revenue pool since 2019 Budget

R million	2019 Budget estimates		Revised estimates		Deviations	
	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21
Customs duties	60 029	64 622	58 365	61 064	-1 664	-3 558
Specific excise duties	42 354	44 674	46 511	48 742	4 157	4 068
Ad-valorem excise duties	4 454	4 783	4 337	4 603	-118	-180
Common revenue pool	106 838	114 079	109 213	114 409	2 375	330

Source: National Treasury

Fiscal framework assumptions for long-term main budget baseline

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

- Unit tax elasticity in each year, which implies that revenue grows in line with nominal GDP growth.
- In real terms, non-interest expenditure grows by 1.5 per cent, which is lower than the assumption of 2 per cent in the 2019 Budget. The assumption was changed to ensure non-interest expenditure grows at a slower pace than revenue.
- Beyond the medium term, average real GDP growth is assumed to be 2.2 per cent.

Table D.4 Tax revenue and tax bases

R million/percentage change	2016/17	2017/18 Outcome	2018/19	2019/20 Estimate	2020/21	2021/22 Projections	2022/23
Personal income tax	424 545	460 953	492 083	527 606	557 777	596 090	637 486
Wage bill ¹	8.0%	6.7%	4.2%	5.2%	5.1%	6.2%	6.3%
Buoyancy	1.17	1.28	1.60	1.38	1.12	1.10	1.10
Corporate income tax	204 432	217 412	212 046	218 984	234 393	249 250	265 596
Net operating surplus	6.1%	7.5%	1.6%	7.5%	7.0%	6.3%	6.6%
Buoyancy	1.15	0.85	-1.59	0.43	1.00	1.00	1.00
Net value-added tax	289 167	297 998	324 766	348 388	367 741	390 240	415 063
Household consumption	6.9%	6.6%	5.4%	5.5%	6.1%	6.4%	6.5%
Buoyancy	0.41	0.46	1.65	1.31	0.92	0.96	0.97
Domestic VAT	321 475	336 279	378 733	399 191	423 374	450 470	479 875
Household consumption	6.9%	6.6%	5.4%	5.5%	6.1%	6.4%	6.5%
Buoyancy	1.17	0.70	2.32	0.97	1.00	1.00	1.00
Import VAT	149 265	152 789	175 185	190 449	199 255	212 945	228 092
Nominal imports	1.0%	2.6%	9.0%	6.0%	4.6%	6.9%	7.1%
Buoyancy	-0.97	0.89	1.63	1.46	1.00	1.00	1.00
VAT refunds	-181 574	-191 071	-229 151	-241 253	-254 888	-273 174	-292 903
Nominal exports	8.4%	2.5%	7.5%	3.9%	5.7%	7.2%	7.2%
Buoyancy	1.03	2.07	2.64	1.36	1.00	1.00	1.00
Customs duties	45 579	49 152	54 968	58 365	61 064	65 260	69 901
Nominal imports	1.0%	2.6%	9.0%	6.0%	4.6%	6.9%	7.1%
Buoyancy	-1.43	2.97	1.31	1.04	1.00	1.00	1.00
Specific excise duties	35 774	37 356	40 830	46 511	48 742	51 089	53 504
CPI inflation	6.3%	4.7%	4.6%	4.5%	4.8%	4.8%	4.7%
Buoyancy	0.32	0.94	2.00	3.09	1.00	1.00	1.00
Skills development levy	15 315	16 012	17 439	18 576	19 413	20 585	21 970
Private sector wage bill	8.1%	6.3%	3.2%	4.1%	4.5%	6.0%	6.7%
Buoyancy	0.08	0.72	2.81	1.61	1.00	1.00	1.00
Fuel levy	62 779	70 949	75 372	78 354	83 160	88 615	94 478
Nominal GDP	7.1%	6.3%	4.7%	5.9%	6.1%	6.6%	6.6%
Buoyancy	1.80	2.06	1.32	0.67	1.00	1.00	1.00
Ad-valorem excise duties	3 396	3 781	4 192	4 337	4 603	4 905	5 229
Nominal GDP	7.1%	6.3%	4.7%	5.9%	6.1%	6.6%	6.6%
Buoyancy	1.77	1.79	2.29	0.59	1.00	1.00	1.00
Other²	63 095	62 852	65 994	68 557	73 972	79 014	83 584
Nominal GDP	7.1%	6.3%	4.7%	5.9%	6.1%	6.6%	6.6%
Buoyancy	2.22	-0.06	1.05	0.66	1.29	1.04	0.87
Gross tax (pre-proposals)	1 144 081	1 216 464	1 287 690	1 369 678	1 450 864	1 545 047	1 646 811
Nominal GDP	7.1%	6.3%	4.7%	5.9%	6.1%	6.6%	6.6%
Buoyancy	0.97	1.00	1.23	1.08	0.97	0.99	1.00
Announced tax policy measures ³	–	–	–	–	10 000	10 656	11 361
Gross tax	1 144 081	1 216 464	1 287 690	1 369 678	1 460 864	1 555 703	1 658 172
Nominal GDP	7.1%	6.3%	4.7%	5.9%	6.1%	6.6%	6.6%
Buoyancy	0.97	1.00	1.23	1.08	1.09	0.99	1.00

1. Total remuneration in the formal non-agriculture sector

2. Other includes dividend withholding 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

3. Unspecified tax policy measures announced in the 2019 Budget. The details will be announced in the 2020 Budget. The initial tax increase in 2020/21 is carried through into the following two years at the same rate as nominal GDP growth.

Source: National Treasury

2018/19 outcomes and 2019/20 mid-year estimates

Table D.5 summarises national and provincial appropriated expenditure outcomes for 2018/19 and estimates for the first half of 2019/20. Tables D.6 and D.7 present additional details.

National expenditure measured R1.5 trillion in 2018/19, which was R6.7 billion lower than the adjusted budget estimate. The underspending was mainly driven by lower spending on goods and services, transfers and subsidies, and capital assets. The lower-than-estimated expenditure was partly offset by higher spending on employee compensation, debt-service costs and payments for financial assets.

Provincial expenditure amounted to R590.9 billion in 2018/19, which was R7.8 billion below adjusted estimates. For the first six months of 2019/20, provinces spent R303.2 billion or 48 per cent of their original budget 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 62.7 per cent of spending in the first six months of 2019/20.

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

	2018/19				2019/20		
	Original budget	Adjusted estimate	Audited outcome	Over(-)/under(+)	Original budget	Adjusted estimate ¹	Actual spending April to September
R billion							
National appropriation	814.5	831.6	820.9	10.7	900.3	941.2	448.7
Direct charges	683.7	685.1	685.8	-0.8	743.8	745.4	367.4
Debt-service costs	180.1	181.1	181.8	-0.8	202.2	203.7	99.5
Provincial equitable share	470.3	470.3	470.3	-	505.6	505.6	252.8
Other direct charges	33.3	33.7	33.7	-	36.1	36.1	15.1
National votes	1 498.2	1 516.6	1 506.7	9.9	1 644.1	1 686.5	816.1
<i>of which:</i>							
<i>Compensation of employees</i>	163.6	163.6	164.8	-1.2	175.6	174.7	85.6
<i>Goods and services</i>	69.3	72.8	66.1	6.6	74.9	75.4	28.9
<i>Transfers and subsidies</i>	1 066.1	1 069.0	1 064.9	4.2	1 153.4	1 152.7	576.5
<i>Payments for capital assets</i>	14.3	16.3	14.4	1.8	15.4	14.7	3.9
<i>Payments for financial assets</i>	4.6	13.8	14.5	-0.7	22.5	65.2	21.6
Provisional allocation for contingencies not assigned to votes	6.0	-	-	-	1.6	-	-
Contingency reserve	8.0	-	-	-	13.0	-	-
Projected underspending	-	-3.2	-	-3.2	-	-3.2	-
Main budget expenditure	1 512.2	1 513.4	1 506.7	6.7	1 658.7	1 683.4	816.1
Provincial expenditure	591.6	598.6	590.9	7.8	632.3	n/a	303.2
<i>of which:</i>							
<i>Compensation of employees</i>	361.2	361.1	358.2	2.9	389.6		190.2
<i>Transfers and subsidies</i>	71.7	77.3	78.9	-1.6	79.2		39.3
<i>Payments for capital assets</i>	39.7	35.4	33.0	2.4	36.0		12.9

1. Provinces will table adjusted estimates during November 2019

Source: National Treasury

Table D.6 Expenditure by vote

	2018/19				2019/20		
	Main budget	Adjusted budget	Audited outcome	Over(-)/ Under(+)	Main budget	Adjusted budget	Actual spending April to September
R million							
1 The Presidency	506	506	459	46	691	691	264
2 Parliament	1 873	1 873	1 873	–	1 993	1 993	–
3 Communications	1 513	1 516	1 488	28	1 576	4 773	698
4 Cooperative Governance and Traditional Affairs	83 652	85 037	81 918	3 119	90 718	90 347	35 384
5 Home Affairs	7 915	9 047	9 047	0	8 340	9 528	4 728
6 International Relations and Cooperation	6 553	6 553	6 370	183	6 509	6 509	3 383
7 National Treasury	29 358	29 710	28 652	1 058	30 771	30 692	11 529
8 Planning, Monitoring and Evaluation	927	958	875	83	957	957	442
9 Public Enterprises	274	6 523	6 475	48	17 945	56 883	21 215
10 Public Service and Administration	957	951	926	25	1 002	993	449
11 Public Works	7 453	7 483	7 449	35	7 809	7 907	3 778
12 Statistics South Africa	2 272	2 272	2 311	-39	2 514	2 514	1 141
13 Women	230	230	222	8	244	244	119
14 Basic Education	22 722	23 700	23 415	285	24 505	24 465	14 317
15 Higher Education and Training	73 021	73 124	72 924	200	89 498	89 040	63 507
16 Health	47 143	47 508	46 595	914	51 461	51 195	24 997
17 Social Development	172 902	172 822	172 580	242	184 792	184 722	91 077
18 Correctional Services	23 849	23 849	23 777	72	25 408	25 317	11 384
19 Defence and Military Veterans	47 950	48 496	48 492	4	50 513	50 888	24 274
20 Independent Police Investigative Directorate	315	315	315	0	337	337	145
21 Justice and Constitutional Development	17 049	17 459	17 182	277	18 717	18 782	8 349
22 Office of the Chief Justice and Judicial Administration	1 120	1 120	1 092	28	1 198	1 198	517
23 Police	91 834	91 684	90 429	1 255	97 595	96 827	46 396
24 Agriculture, Forestry and Fisheries	7 165	7 733	7 574	159	7 665	7 612	3 879
25 Economic Development	1 073	1 073	1 044	29	1 045	990	550
26 Energy	7 045	7 164	7 090	73	7 440	7 184	3 096
27 Environmental Affairs	7 113	7 431	6 737	694	7 530	7 484	2 711
28 Labour	3 295	3 283	3 087	196	3 435	3 433	1 537
29 Mineral Resources	1 891	1 891	1 880	11	2 005	2 002	1 115
30 Science and Technology	7 790	7 958	7 892	66	8 151	8 146	4 098
31 Small Business Development	1 488	1 488	1 420	69	2 569	2 269	907
32 Telecommunications and Postal Services	923	4 007	3 994	13	1 685	1 685	762
33 Tourism	2 262	2 262	2 235	27	2 393	2 393	1 485
34 Trade and Industry	9 463	9 532	9 490	42	10 059	10 085	4 357
35 Transport	59 798	59 831	59 193	638	64 194	64 205	30 073
36 Water and Sanitation	15 572	16 874	16 619	254	16 440	16 467	6 121
37 Arts and Culture	4 372	4 339	4 238	101	4 617	4 572	2 032
38 Human Settlements	32 356	32 456	32 195	260	33 879	33 862	12 958
39 Rural Development and Land Reform	10 425	10 425	10 281	144	10 946	10 829	4 384
40 Sport and Recreation South Africa	1 091	1 091	1 076	15	1 154	1 151	503
Total appropriation by vote	814 509	831 572	820 912	10 660	900 300	941 169	448 659

Table D.6 Expenditure by vote (continued)

	2018/19				2019/20		
	Main budget	Adjusted budget	Audited outcome	Over(-)/ Under(+)	Main budget	Adjusted budget	Actual spending April to September
R million							
Total appropriation by vote	814 509	831 572	820 912	10 660	900 300	941 169	448 659
Plus:							
Direct charges against the National Revenue Fund							
President and Deputy President's salaries (The Presidency)	7	7	6	1	7	7	3
Members' remuneration (Parliament)	493	493	493	-	528	601	-
Debt-service costs (National Treasury)	180 124	181 099	181 849	-750	202 208	203 731	99 517
Provincial equitable share (National Treasury)	470 287	470 287	470 287	-	505 554	505 554	252 777
General fuel levy sharing with metropolitan municipalities (National Treasury)	12 469	12 469	12 469	-	13 167	13 167	4 389
National Revenue Fund payments (National Treasury) ¹	135	150	162	-12	135	360	359
Skills levy and sector education and training authorities (Higher Education and Training)	16 929	17 312	17 480	-168	18 759	18 576	8 806
Magistrates' salaries (Justice and Constitutional Development)	2 216	2 216	2 047	168	2 384	2 264	1 026
Judges' salaries (Office of the Chief Justice and Judicial Administration)	1 022	1 022	1 022	-0	1 099	1 099	528
International Oil Pollution Compensation Fund (Transport)	10	10	3	7	10	10	-
Total direct charges against the National Revenue Fund	683 691	685 064	685 817	-753	743 850	745 368	367 404
Provisional allocation not assigned to votes	6 000	-	-	-	10	-	-
Infrastructure fund not assigned to votes	-	-	-	-	1 000	-	-
Provisional allocation for Eskom restructuring	-	-	-	-	5 348	-	-
Compensation of employees and other baseline adjustments	-	-	-	-	-4 800	-	-
Contingency reserve	8 000	-	-	-	13 000	-	-
National government projected underspending	-	-2 700	-	-2 700	-	-1 184	-
Local government repayment to the National Revenue Fund	-	-500	-	-500	-	-2 000	-
Total	1 512 200	1 513 436	1 506 729	6 707	1 658 707	1 683 352	816 063

1. National Revenue Fund payments previously classified as extraordinary payments

Source: National Treasury

Table D.7 Expenditure by province

	2018/19					2019/20	
	Main budget	Adjusted budget	Audited outcome	Over(-)/ Under(+)	Deviation from adjusted budget	Main budget	Actual spending April to September
R million							
Eastern Cape	78 434	79 352	79 047	306	0.4%	82 198	42 589
Education	34 772	35 128	35 032	97	0.3%	36 329	19 408
Health	23 700	24 026	24 472	-447	-1.9%	25 190	13 846
Social Development	2 837	2 858	2 721	137	4.8%	3 021	1 425
Other functions	17 126	17 341	16 822	519	3.0%	17 659	7 909
Free State	34 877	35 128	34 963	165	0.5%	37 274	18 000
Education	13 579	13 623	13 719	-96	-0.7%	14 733	7 479
Health	10 403	10 380	10 239	142	1.4%	11 142	5 459
Social Development	1 266	1 316	1 247	69	5.2%	1 375	652
Other functions	9 629	9 808	9 758	51	0.5%	10 023	4 410
Gauteng	121 359	122 649	119 486	3 163	2.6%	132 443	61 189
Education	45 221	45 712	44 724	988	2.2%	49 810	22 577
Health	46 429	46 762	46 011	752	1.6%	50 767	25 036
Social Development	4 983	4 661	4 242	419	9.0%	5 517	2 280
Other functions	24 726	25 513	24 509	1 004	3.9%	26 349	11 297
KwaZulu-Natal	122 492	123 707	122 095	1 612	1.3%	130 474	61 561
Education	50 904	50 984	50 344	640	1.3%	54 022	26 599
Health	42 348	42 547	42 550	-3	-0.0%	45 037	21 918
Social Development	3 288	3 311	3 297	14	0.4%	3 519	1 688
Other functions	25 952	26 865	25 904	961	3.6%	27 897	11 355
Limpopo	65 373	66 495	65 917	577	0.9%	69 501	33 408
Education	30 608	30 835	30 679	155	0.5%	32 291	15 505
Health	19 511	19 802	19 720	82	0.4%	20 777	10 361
Social Development	1 987	2 065	2 035	30	1.4%	2 181	1 067
Other functions	13 268	13 793	13 483	310	2.3%	14 252	6 475
Mpumalanga	48 107	48 483	48 008	476	1.0%	50 981	24 840
Education	20 973	20 922	20 734	188	0.9%	21 862	11 005
Health	13 278	13 120	13 056	64	0.5%	14 387	6 716
Social Development	1 552	1 538	1 524	15	0.9%	1 657	797
Other functions	12 304	12 904	12 694	210	1.6%	13 075	6 321
Northern Cape	17 150	17 625	17 511	114	0.6%	18 255	9 021
Education	6 417	6 438	6 456	-18	-0.3%	6 906	3 543
Health	4 735	4 854	4 837	17	0.3%	5 197	2 636
Social Development	871	868	859	9	1.0%	921	437
Other functions	5 127	5 465	5 358	107	2.0%	5 232	2 405
North West	41 072	41 903	40 869	1 034	2.5%	44 029	20 438
Education	16 184	16 137	15 841	296	1.8%	17 254	7 888
Health	11 154	11 543	11 508	35	0.3%	12 274	6 154
Social Development	1 609	1 638	1 636	1	0.1%	1 762	825
Other functions	12 126	12 585	11 884	701	5.6%	12 739	5 571
Western Cape	62 748	63 295	62 980	315	0.5%	67 191	32 185
Education	22 193	22 150	22 112	37	0.2%	23 669	11 322
Health	23 064	23 100	23 044	56	0.2%	24 757	11 695
Social Development	2 242	2 247	2 231	15	0.7%	2 464	1 276
Other functions	15 250	15 799	15 592	206	1.3%	16 301	7 893
Total	591 614	598 637	590 875	7 762	1.3%	632 346	303 231
Education	240 851	241 927	239 641	2 286	0.9%	256 875	125 326
Health	194 622	196 135	195 437	698	0.4%	209 529	103 821
Social Development	20 634	20 503	19 794	709	3.5%	22 416	10 447
Other functions	135 507	140 072	136 003	4 069	2.9%	143 527	63 637

Source: National Treasury