

STATISTICAL ANNEXURE

Statistical annexure

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■ Explanatory notes

The statistical tables present details of the main budget, consolidated national and provincial expenditure, consolidated government expenditure, the borrowing requirement and financing of government debt, total government debt, and provisions and contingent liabilities.

The tables are categorised according to government levels, from the main budget to the consolidated government account. The main budget consists of National Revenue Fund receipts, expenditure either voted by Parliament or allocated by statutory appropriation, and the financing of the deficit. It is the national budget, including transfers to other spheres of government.

Consolidated national, provincial and social security funds expenditure consists of the main (national) budget, and the provincial and the social security funds' budgets or expenditure. These budgets are aggregated and transfers between the three spheres of government are netted out to arrive at a total consolidated expenditure figure. The consolidated government revenue, expenditure and financing budget includes national, provincial and social security funds, the Reconstruction and Development Programme (RDP) Fund and national public entities. This is referred to as the consolidated budget.

While government revenues are concentrated at national level, a large proportion of expenditure has shifted to provinces since 1994. Equitable share transfers to the nine provinces are included as a government statutory commitment on the National Treasury vote, while the local government equitable share is appropriated on the vote of the Department of Cooperative Governance and Traditional Affairs. The consolidated government account consists of all the activities of national and provincial government, and includes most of the listed public entities. The consolidation also includes several national government business enterprises.

More than 70 per cent of total national expenditure on the 2017/18 main budget consists of transfer payments to other levels of general government, which means that economic and functional classifications of national budget expenditure are not comprehensive. For analysis purposes, it would be preferable to present economic and functional classifications of general government expenditure, but this would require information on expenditure at all levels of general government, its financing through revenue, balances brought forward and transfer payments (mainly from the national budget). This information is not readily available for local government. Historical data on general government finances is, however, published by the Reserve Bank in its *Quarterly Bulletin* and by Statistics South Africa.

Change in recording of extraordinary receipts and payments in the budget tables

Since 2014, the consolidated government accounts have been presented in a more transparent format in line with the International Monetary Fund's *Government Finance Statistics* (2014). This format provides details of operating activities, capital and infrastructure investment, as well as transactions in financial assets and liabilities. The calculation of the budget balance includes all government transactions. Previously, extraordinary receipts and payments were added to the budget deficit to calculate government's net borrowing requirement. In the new format, there is no longer a difference between the budget balance and the net borrowing requirement. These transactions are now referred to as National Revenue Fund receipts and payments.

Treatment of foreign grants to the RDP Fund

All international technical assistance and other RDP-related grants are paid to the RDP Fund account, which is separated from government accounts. Departments incur expenditure on RDP-related projects through direct requisitions from this account. However, disbursements of foreign grants and technical assistance are included in the consolidated national and provincial expenditure estimates in Tables 5 and 6, and in the consolidated government expenditure in Table 7.

Adjustments due to transactions in government debt

As part of the state's active management of its debt portfolio, government bonds are repurchased or switched into new bonds. In the process, government may make a capital profit, which is a book entry change in the bond discount. As such, capital profit does not represent actual cash flow and is regarded as a "book profit", lowering the outstanding debt.

A premium may also be accrued, or payable, in managing the debt portfolio or when entering into new loans. Under the new format, premiums paid and/or received are included as National Revenue Fund receipts and payments, and no longer categorised as extraordinary receipts and payments.

Sources of information

The information in Tables 1 to 11 on national and provincial government and public entity finances is obtained from the following sources:

- Reports of the Auditor-General on the Appropriation and Miscellaneous Accounts
- Printed estimates of revenue and expenditure for the national and provincial budgets
- The Reserve Bank
- The South African Revenue Service (SARS)
- Monthly press releases of the National Treasury, published in terms of section 32 of the Public Finance Management Act (1999).

Main budget: revenue, expenditure, budget balance and financing (Table 1)

Table 1 summarises the main budget balances since 2010/11 and medium-term estimates to 2019/20. In line with the economic reporting format introduced in 2004/05, the revenue classification has been amended to show departmental sales of capital assets separately.

Repayments of loans and advances, which were previously shown as negative expenditure, have been reclassified as revenue. Given that revenue increased and expenditure decreased by the same amount, the national budget deficit is unaffected.

Appropriations by vote are divided into current payments, transfers and subsidies, payments for capital assets and payments for financial assets. Both current and capital transfers are included in transfers and subsidies, in line with the economic reporting format's requirements.

The deficit figures presented in this table differ from those presented in budgets before 1995/96 because a number of items that were previously regarded as “below-the-line” expenditure have been included in total expenditure.

In addition, revaluations of foreign loan obligations are now excluded from expenditure, in keeping with international practice.

Under the “financing” item, domestic short-term loans include net transactions in Treasury bills and borrowing from the Corporation for Public Deposits. Long-term loans include all transactions in government bonds and foreign loans (new loan issues, repayments on maturity, buy-backs, switches and reverse purchase transactions).

Main budget: estimates of national revenue (Tables 2 and 3)

Table 2 presents a summary of revenue and the details are set out in Table 3. Main budget revenue collections are recorded on an adjusted cash basis as the revenue is recorded in the SARS ledgers. Tax revenue is classified according to standard international categories and departmental receipts according to the economic reporting format’s requirements.

In Table 3, a large amount of data cannot be reclassified to align with the economic reporting format because departments capture these transactions in their ledgers as miscellaneous receipts.

Main budget: expenditure defrayed from the National Revenue Fund by vote (Table 4)

Table 4 contains estimates of expenditure on national budget votes for the period 2013/14 to 2019/20. In 2014/15, amounts included in the budget estimate, the adjusted appropriation and the revised estimate on each vote are shown. Historical data has been adjusted to account for function shifts between departments. As a result, the figures presented for some departments may differ from their financial statements. Total expenditure, however, is not influenced by these changes.

Consolidated national, provincial and social security funds expenditure (Tables 5 and 6)

Tables 5 and 6 show the economic and functional classification of payments for consolidated national and provincial government and social security funds, including the Unemployment Insurance Fund, the Road Accident Fund and the Compensation Funds. Provincial expenditure estimates are preliminary because their budgets are tabled after the national budget. These estimates are based on preliminary information provided by the provinces and are subject to change before being tabled in provincial legislatures.

The functional classification

The functional classification in this annexure is aligned with the classification of government functions set out in the *Government Finance Statistics*. The historical data published in these tables has been reclassified accordingly. Chapter 5 of the *Budget Review*, which sets out the medium-term expenditure framework, outlines the budget allocations across these function groups.

To support this approach, data at programme and entity level is aggregated into spending categories, which provides for a higher level of aggregation than in the functional classification. For example, functional classification tables include local development and social infrastructure as distinct functions. The fiscal statistics are an outcome of the budget process and can only be used as a guide to categorise expenditure for budgeting purposes. They are not used as a framework for presenting budget allocations.

Some of the most important differences between the key spending categories presented in Chapter 5 and the more detailed functional classification presented in the statistical tables are as follows:

- *Basic education and post-school education and training*: These two categories are grouped together as part of the education function in the statistical tables. This includes expenditure related to maintaining and supporting the South African school system, and assisting the higher education and vocational education and training sector.

- *Defence, public order and safety*: This includes expenditure related to military health, which is classified as part of the health function in the statistical tables, as well as civic and immigration services.
- *Economic affairs*: This function group includes spending on environmental protection, which is a separate category in the statistical tables.
- *Human settlements and municipal infrastructure*: In the statistical tables, expenditure related to this function group is mainly included in the housing and community amenities function.
- *Agriculture, rural development and land reform*: The group forms part of the economic affairs function in the statistical tables.
- *General public services*: In the key spending categories, transfers made to international organisations are classified within the category of the paying department. In the statistical tables, they are classified under general public services.

Consolidated government revenue and expenditure (Tables 7 and 8)

Tables 7 and 8 show the economic and functional classification of payments for the consolidated government budget. This consists of the consolidated national, provincial and social security figures presented in Tables 5 and 6, combined with general government entities, as well as some government business enterprises.

The government budget consolidation includes all entities controlled and mainly financed by government revenue, where such revenue is defined as either taxes, levies and administrative or service fees prescribed by government, or direct budgetary support in the form of transfer payments. This consolidation also includes several government business enterprises, based on the principle that they either sell most of their goods and services to government institutions or departments at regulated prices, and are therefore not businesses in the true sense of the word, or they are directly involved in infrastructure financing and development.

Accordingly, state-owned entities are broadly identified as one of the following:

- Enterprises that sell mainly to government departments or institutions, have no clear competitors and whose prices are therefore not market related.
- Science councils that conduct research or fulfil a regulatory or advisory function, with government-determined regulatory or administration fees.
- Government-regulated businesses that are primarily financed by a dedicated tax, administration fee or levy, (the level of which is dictated by government) or that are directly involved in the maintenance or extension of critical infrastructure.

To present consolidated accounts, all units must adopt the same accounting standards and policies. The format of the accounts, terminology used, classification, transaction coverage and accounting base (cash or accrual) must be the same. In this respect, the consolidated government budget is prepared on an adjusted cash basis of accounting. This is not strictly comparable to the financial information published in the consolidated financial statements, which has two components – a consolidation of departments using the modified cash basis of accounting and a separate consolidation of public entities that apply the accrual basis of accounting.

All transactions that occur between units being consolidated are eliminated. A transaction of one unit is matched with the same transaction recorded for the second unit and both transactions are eliminated from the consolidation. For example, if a public entity sells a service to a government department and data for the two units is being consolidated, neither the sale nor the purchase of the service is reported. In this way, only transactions between government and non-government entities are recorded, without inflating total government revenue as a result of internal transactions.

However, not all intra-entity transactions are eliminated because they are not always identifiable in the accounting systems of government and many of its agencies. Only those that can be identified have been eliminated. These broadly include:

- Transactions involving transfers from one government unit to another, including transfers made by national departments to public entities and transfers between public entities (such as Water Trading Entity transfers to water boards).
- Purchases of goods and services from other government units included in the consolidation (such as transactions between the Trans-Caledon Tunnel Authority, water boards and the Water Trading Entity).

This process is not yet comprehensive. As data collection and recording procedures for transactions improve, additional intra-entity transactions will be identified and removed from the consolidated government budget.

A total of 163 national and provincial departments and 185 entities are included in the 2017 consolidated government budget. The National Treasury is committed to presenting a full consolidation of the whole of general government over time. Considerable work has been done to align the local government accounts with national and provincial accounts. A classification reporting framework has been developed for municipalities as a first step towards the consolidation of the financial information of all three spheres of government.

Consolidated government revenue, expenditure and financing (Table 9)

Table 9 presents the government account, which distinguishes between government's operating activities and its plans to invest in capital and infrastructure.

The balance on the operating account shows the outcome of government's operating activities, which is a measure of the cost of ongoing operations. It is calculated as the difference between current revenue and current expenditure, and the resulting balance shows how much government must borrow to run its operations. The current balance demonstrates the sustainability of government operations.

Capital investment activities are presented in the capital account. Government's capital financing requirement is the outcome of this account, which is calculated as the difference between capital revenue and capital expenditure. This account will mainly be in deficit due to continuous investment in infrastructure and substantial capital outlays.

Total debt of government (Table 10)

Table 10 shows the major components of government debt. Net total loan debt consists of total domestic and foreign debt less the cash balances of the National Revenue Fund. Realised and unrealised profits and losses on the Gold and Foreign Exchange Contingency Reserve Account are also disclosed. The projections for 2016/17 to 2019/20 are based on national budget data.

Net loan debt, provisions and contingent liabilities (Table 11)

Provisions are liabilities with uncertain payment dates or amounts. The provisions for multilateral institutions are the unpaid portion of government's subscriptions to these institutions, which are payable on request. Contingent liabilities are obligations that only result in expenditure when an uncertain future event occurs. Both explicit and implicit contingent liabilities are disclosed. Implicit contingent liabilities are mostly the actuarial deficits of social security funds while explicit contingent liabilities are mostly guarantees for state-owned companies, public-private partnership projects and the Renewable Energy Independent Power Producer Programme. In the case of guarantees for state-owned companies, the exposure disclosed is the amount of the guarantee against which the company has borrowed, along with any related interest on this amount, if guaranteed. The National Treasury publishes detailed information on provisions and contingent liabilities in the annual consolidated financial statements of national departments.

Table 1

Main budget: revenue, expenditure, budget balance and financing 1)

	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
	Actual outcome				Preliminary outcome	
R million						
Main budget revenue						
Current revenue	668 489.7	735 418.4	786 078.4	871 371.8	950 046.1	1 032 726.9
Tax revenue (gross) 2)	674 183.1	742 649.7	813 825.8	900 014.7	986 295.0	1 069 982.6
Less: SACU payments 3)	-14 991.3	-21 760.0	-42 151.3	-43 374.4	-51 737.7	-51 021.9
Other adjustment 4)	-2 914.4	-	-	-	-	-
Non-tax revenue (departmental receipts) 5)	12 212.3	14 528.6	14 403.9	14 731.5	15 488.7	13 766.3
Financial transactions in assets and liabilities 6)	4 226.3	9 758.2	13 969.5	15 957.3	15 333.4	43 386.3
Sales of capital assets	35.4	114.7	94.3	37.0	77.4	121.1
Total revenue	672 751.5	745 291.3	800 142.2	887 366.2	965 456.9	1 076 234.3
Main budget expenditure						
Direct charges against the National Revenue Fund	350 386.7	390 580.9	424 634.5	462 603.0	503 253.9	544 848.0
Debt-service costs 7)	66 226.8	76 460.0	88 121.1	101 184.7	114 798.4	128 795.6
Provincial equitable share	265 139.4	291 735.5	310 740.7	336 495.3	359 921.8	386 500.0
General fuel levy sharing with metropolitan municipalities	7 542.4	8 573.1	9 039.7	9 613.4	10 190.2	10 658.9
Skills levy and SETAs	8 379.3	10 025.3	11 694.5	12 090.2	13 838.8	15 156.4
Other 8)	3 098.8	3 787.0	5 038.5	3 219.4	4 504.8	3 737.0
Appropriated by vote	455 592.4	499 330.6	540 861.0	585 155.6	628 646.2	699 774.9
Current payments 9)	128 898.6	142 697.4	159 848.6	176 398.4	184 549.4	193 813.1
Transfers and subsidies 10)	294 049.0	343 175.4	364 947.0	391 285.2	424 142.5	458 495.1
Payments for capital assets 11)	11 406.9	12 043.4	13 876.1	14 002.7	16 197.7	18 273.2
Payments for financial assets 12)	21 237.9	1 414.4	2 189.3	3 469.4	3 756.5	29 193.6
Provisional allocation not assigned to votes	-	-	-	-	-	-
Total	805 979.1	889 911.5	965 495.6	1 047 758.6	1 131 900.1	1 244 622.9
Contingency reserve	-	-	-	-	-	-
Total expenditure	805 979.1	889 911.5	965 495.6	1 047 758.6	1 131 900.1	1 244 622.9
Main budget balance						
Percentage of GDP	-133 227.7 -4.7%	-144 620.2 -4.7%	-165 353.3 -5.0%	-160 392.4 -4.4%	-166 443.2 -4.3%	-168 388.5 -4.1%
Financing						
Change in loan liabilities						
Domestic short-term loans (net)	34 893.0	18 724.6	22 555.0	23 048.0	9 569.0	13 075.0
Domestic long-term loans (net)	136 849.8	138 500.8	125 767.8	149 414.4	157 014.0	146 172.0
Market loans	150 292.0	154 860.9	161 557.7	172 112.5	192 414.0	176 795.0
Loans issued for switches	93.4	-753.0	-3 851.8	-1 135.3	-1 160.0	-2 479.0
Redemptions	-13 535.6	-15 607.1	-31 938.1	-21 562.8	-34 240.0	-28 144.0
Foreign loans (net)	2 839.6	9 135.3	-11 622.0	378.4	8 361.0	-3 879.0
Market loans	5 151.1	12 025.2	-	19 619.1	22 952.0	-
Loans issued for switches	-	-	-	-	-	-
Redemptions (including revaluation of loans) 13)	-2 781.9	-3 459.3	-11 682.6	-19 240.7	-14 591.0	-3 879.0
Change in cash and other balances (- increase)	-41 354.7	-21 740.5	28 652.5	-12 448.4	-8 500.8	13 020.5
Total financing (net)	133 227.7	144 620.2	165 353.3	160 392.4	166 443.2	168 388.5
GDP	2 825 040	3 078 418	3 323 240	3 624 308	3 863 080	4 086 812
National Revenue Fund transactions 14)						
National Revenue Fund receipts	3 013.9	5 209.2	12 302.8	11 709.3	12 647.0	14 377.5
National Revenue Fund payments	-838.6	-1 388.3	-2 587.2	-516.3	-1 525.5	-681.7
Net	2 175.3	3 820.9	9 715.6	11 193.0	11 121.5	13 695.8

1) This table summarises revenue, expenditure and the main budget balance since 2010/11. As available data is incomplete, the estimates are not fully consistent with other sources, such as the Government Finance Statistics series of the Reserve Bank.

2) Mining leases and ownership has been reclassified as non-tax revenue (rent on land). Historical numbers have been adjusted for comparative purposes.

3) Payments in terms of Southern African Customs Union (SACU) agreements. 2017/18 figures are preliminary.

4) Payment to SACU partners in respect of a previous error in calculation of the 1969 agreement.

5) Excludes sales of capital assets, discount and revaluation of foreign loan repayments.

6) Includes National Revenue Fund receipts (previously classified as extraordinary receipts).

7) Includes interest, cost of raising loans and management cost but excludes discount on the issue of new government debt instruments and the revaluation of foreign loan repayments.

8) Includes direct appropriations in respect of the salaries of the President, Deputy President, judges, magistrates, members of Parliament, National Revenue Fund payments (previously classified as extraordinary payments) and International Oil Pollution Compensation Fund.

Source: National Treasury

Table 1
Main budget: revenue, expenditure, budget balance and financing 1)

2016/17			2017/18	2018/19	2019/20	
Budget estimate	Revised estimate	Deviation	Medium-term estimates			R million
1 148 022.0	1 119 912.9	-28 109.1	1 224 963.2	1 337 723.8	1 459 885.2	Main budget revenue
1 174 787.8	1 144 382.2	-30 405.6	1 265 488.2	1 384 398.9	1 507 552.7	Current revenue
-39 448.3	-39 448.3	-	-55 950.9	-62 421.2	-64 527.4	2) Tax revenue (gross)
-	-	-	-	-	-	Less: SACU payments
12 682.6	14 979.1	2 296.5	15 425.9	15 746.1	16 860.0	4) Other adjustment
13 916.2	16 806.6	2 890.4	17 282.7	13 219.0	11 537.9	5) Non-tax revenue (departmental receipts)
58.0	171.3	113.4	171.3	87.6	91.2	6) Financial transactions in assets and liabilities
						Sales of capital assets
1 161 996.2	1 136 890.9	-25 105.3	1 242 417.3	1 351 030.5	1 471 514.4	Total revenue
590 923.1	588 487.7	-2 435.3	636 177.5	686 503.0	740 229.2	Main budget expenditure
147 720.0	146 281.4	-1 438.6	162 353.1	180 651.5	197 319.8	Direct charges against the National Revenue Fund
410 698.6	410 698.6	-	441 331.1	471 522.5	506 103.7	7) Debt-service costs
11 223.8	11 223.8	-	11 785.0	12 468.6	13 166.8	Provincial equitable share
17 639.6	15 462.2	-2 177.4	16 641.5	17 968.2	19 454.1	General fuel levy sharing with metropolitan municipalities
3 641.1	4 821.8	1 180.8	4 066.8	3 892.3	4 184.9	Skills levy and SETAs
721 148.2	718 934.8	-2 213.5	767 037.9	825 469.4	877 396.3	8) Other
208 454.2	210 173.5	1 719.3	216 813.0	228 748.6	243 478.7	Appropriated by vote
493 383.4	490 258.9	-3 124.5	529 374.3	577 674.9	614 257.6	9) Current payments
14 408.5	13 746.1	-662.4	15 831.5	14 079.7	14 450.2	10) Transfers and subsidies
4 902.2	4 756.3	-145.9	5 019.1	4 966.3	5 209.9	11) Payments for capital assets
266.8	-	-266.8	-	210.9	14 566.4	12) Payments for financial assets
						Provisional allocation not assigned to votes
1 312 338.1	1 307 422.5	-4 915.6	1 403 215.4	1 512 183.3	1 632 192.0	Contingency reserve
6 000.0	-	-6 000.0	6 000.0	10 000.0	20 000.0	Total expenditure
1 318 338.1	1 307 422.5	-10 915.6	1 409 215.4	1 522 183.3	1 652 192.0	
-156 341.9	-170 531.6	-14 189.8	-166 798.1	-171 152.8	-180 677.6	Main budget balance
-3.6%	-3.9%	-0.3%	-3.5%	-3.3%	-3.3%	Percentage of GDP
25 000.0	41 000.0	16 000.0	21 000.0	21 500.0	22 000.0	Financing
116 200.0	115 910.0	-290.0	141 986.0	144 378.0	141 366.0	Change in loan liabilities
174 000.0	174 000.0	-	191 500.0	195 000.0	197 000.0	Domestic short-term loans (net)
-	-868.0	-868.0	-	-	-	Domestic long-term loans (net)
-57 800.0	-57 222.0	578.0	-49 514.0	-50 622.0	-55 634.0	Market loans
7 811.0	36 379.0	28 568.0	25 036.0	28 014.0	-17 069.0	Loans issued for switches
23 205.0	50 958.0	27 753.0	29 600.0	30 400.0	31 060.0	Redemptions
-	1 111.0	1 111.0	-	-	-	Foreign loans (net)
-15 394.0	-15 690.0	-296.0	-4 564.0	-2 386.0	-48 129.0	Market loans
7 330.9	-22 757.4	-30 088.3	-21 223.9	-22 739.2	34 380.6	Loans issued for switches
						13) Redemptions (including revaluation of loans)
156 341.9	170 531.6	14 189.8	166 798.1	171 152.8	180 677.6	Change in cash and other balances (- increase)
4 388 417	4 409 811	21 394	4 741 206	5 129 165	5 545 542	Total financing (net)
12 165.0	14 050.0	1 885.0	14 578.0	11 248.0	9 477.0	GDP
-145.0	-1 453.5	-1 308.5	-387.6	-	-	14) National Revenue Fund transactions
12 020.0	12 596.5	576.5	14 190.4	11 248.0	9 477.0	National Revenue Fund receipts
						National Revenue Fund payments
						Net

9) Includes compensation of employees, payments for goods and services, interest and rent on land. Payment for medical benefits to former employees has been moved to transfers.

10) Includes current and capital transfers and subsidies to business, households, foreign countries and other levels and funds of general government.

11) Includes acquisition and own account construction of new assets and the cost of upgrading, improving and extending to existing capital assets.

12) Consists mainly of lending to public corporations or making equity investments in them for policy purposes. Previously included in transfers and subsidies.

13) Revaluation estimates are based on National Treasury's projection of exchange rates.

14) National Revenue Fund payments include premiums paid on loan transactions and revaluation adjustments when utilising foreign exchange deposits.

National Revenue Fund receipts include proceeds from the sale of state assets, premiums received on loan transactions and revaluation adjustments when utilising foreign exchange deposits.

Table 2
Main budget: estimates of national revenue
Summary of revenue 1)

	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06
R million							
Taxes on income and profits	116 148.9	126 145.2	147 310.4	164 565.9	171 962.8	195 219.1	230 803.6
Personal income tax	85 883.8	86 478.0	90 389.5	94 336.7	98 495.1	110 981.9	125 645.3
Gold mines	-	-	-	-	-	-	-
Other mines	-	-	-	-	-	-	-
Corporate income tax	20 971.6	29 491.8	42 354.5	55 745.1	60 880.8	70 781.9	86 160.8
Secondary tax on companies/dividend and interest withholding tax	3 149.9	4 031.3	7 162.7	6 325.6	6 132.9	7 487.1	12 277.6
Tax on retirement funds	5 330.4	5 219.8	6 190.6	6 989.7	4 897.7	4 406.1	4 783.1
Other 1)	813.1	924.3	1 213.1	1 169.0	1 556.3	1 562.2	1 936.7
Taxes on payroll and workforce	0.1	1 257.4	2 717.3	3 352.1	3 896.4	4 443.3	4 872.0
Skills development levy 2)	0.1	1 257.4	2 717.3	3 352.1	3 896.4	4 443.3	4 872.0
Payroll levy	-	-	-	-	-	-	-
Taxes on property	3 808.4	3 978.8	4 628.3	5 084.6	6 707.5	9 012.6	11 137.5
Donations tax	15.2	32.1	20.6	17.7	17.1	25.2	29.5
Estate duty	304.2	442.7	481.9	432.7	417.1	506.9	624.7
Securities transfer tax 3)	1 090.4	1 102.1	1 212.8	1 205.2	1 101.1	1 365.9	1 973.4
Transfer duties	1 821.6	2 401.9	2 913.0	3 429.0	5 172.1	7 114.6	8 510.0
Demutualisation charge	577.0	-	-	-	-	-	-
Domestic taxes on goods and services	72 184.7	78 877.5	86 885.1	97 311.5	110 108.6	131 980.6	151 223.7
Value-added tax 4)	48 376.8	54 455.2	61 056.6	70 149.9	80 681.8	98 157.9	114 351.6
Specific excise duties	8 886.1	9 126.6	9 797.2	10 422.6	11 364.6	13 066.7	14 546.5
Ad valorem excise duties	584.3	693.9	776.1	1 050.2	1 016.2	1 015.2	1 157.3
General fuel levy	14 289.8	14 495.3	14 923.2	15 333.8	16 652.4	19 190.4	20 506.7
Air departure tax	-	85.8	296.4	324.8	367.2	412.2	458.2
Electricity levy	-	-	-	-	-	-	-
Other 5)	47.6	20.7	35.5	30.3	26.5	138.3	203.4
Taxes on international trade and transactions	6 778.1	8 226.6	8 680.1	9 619.8	8 414.3	13 286.5	18 201.9
Customs duties	6 517.8	7 853.6	8 632.2	9 330.7	8 479.4	12 888.4	18 303.5
Import surcharges	0.4	0.0	0.5	0.0	-	-	-
Other 6)	259.9	372.9	47.5	289.1	-65.1	398.1	-101.6
Stamp duties and fees	1 618.9	1 561.6	1 767.2	1 572.4	1 360.1	1 167.7	792.8
State miscellaneous revenue 7)	727.0	72.0	306.7	433.0	-7.1	-130.9	164.2
Revenue measures in 2018 Budget	-	-	-	-	-	-	-
TOTAL TAX REVENUE (gross)	201 265.9	220 119.1	252 295.0	281 939.3	302 442.6	354 978.8	417 195.7
Non-tax revenue 8)	11 332.1	6 852.4	8 331.4	12 995.7	8 309.5	8 695.4	15 602.3
Less: SACU payments 9)	-7 197.3	-8 396.1	-8 204.8	-8 259.4	-9 722.7	-13 327.8	-14 144.9
Other adjustment 10)	-	-	-	-	-	-	-
TOTAL MAIN BUDGET REVENUE	205 400.7	218 575.4	252 421.5	286 675.6	301 029.4	350 346.5	418 653.1
Current revenue	205 359.0	218 531.9	252 417.4	286 617.8	301 012.9	350 316.3	418 573.8
Direct taxes	117 045.3	127 877.4	150 530.1	168 368.4	176 293.5	200 194.5	236 329.7
Indirect taxes	83 493.7	92 169.7	101 458.2	113 137.9	126 156.1	154 915.3	180 701.8
State miscellaneous revenue	727.0	72.0	306.7	433.0	-7.1	-130.9	164.2
Non-tax revenue (excluding sales of capital assets) 11)	11 290.4	6 808.9	8 327.2	12 937.9	8 293.0	8 665.2	15 523.0
Less: SACU payments	-7 197.3	-8 396.1	-8 204.8	-8 259.4	-9 722.7	-13 327.8	-14 144.9
Sales of capital assets	41.7	43.5	4.2	57.8	16.5	30.2	79.3
<i>National Revenue Fund receipts</i> 12)	<i>7 238.3</i>	<i>2 983.5</i>	<i>4 159.1</i>	<i>8 167.9</i>	<i>1 598.2</i>	<i>2 492.0</i>	<i>6 905.2</i>

1) Includes interest on overdue income tax and small business tax amnesty (in 2006/07, 2007/08 and 2008/09).

2) Levy on payroll dedicated to skills development.

3) The securities transfer tax replaced the uncertificated securities tax from 1 July 2008. The uncertificated securities tax replaced the marketable securities tax from 1 June 1999.

4) The value-added tax (VAT) replaced the general sales tax in September 1991.

5) Includes plastic bag levy (from 2004/05), Universal Service Fund (from 1999/00), Human Resources Fund and Universal Service Agency (in 1998/99 and 1999/00), levies on financial services (up to 2004/05), CO₂ motor vehicle emissions (from 2010/11) and incandescent light bulb levy (from 2009/10). 2017/18, 2018/19 and 2019/20 estimates include tyre levy and international oil pollution compensation fund. Mining leases and ownership have been reclassified as non-tax revenue.

The historical years from 1999/00 have been adjusted for comparative purposes.

Source: National Treasury

Table 2
Main budget: estimates of national revenue
Summary of revenue ¹⁾

2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	
Actual collections							R million
279 990.5	332 058.3	383 482.7	359 044.8	379 941.2	426 583.7	457 313.8	Taxes on income and profits
140 578.3	168 774.4	195 145.7	205 145.0	226 925.0	250 399.6	275 821.6	Personal income tax
-	-	-	-	-	-	-	Gold mines
-	-	-	-	-	-	-	Other mines
118 998.6	140 119.8	165 539.0	134 883.4	132 901.7	151 626.7	159 259.2	Corporate income tax
15 291.4	20 585.4	20 017.6	15 467.8	17 178.2	21 965.4	19 738.7	Secondary tax on companies/dividend and interest withholding tax
3 190.5	285.4	143.3	42.7	2.8	6.7	0.2	Tax on retirement funds
1 931.7	2 293.3	2 637.2	3 505.9	2 933.6	2 585.3	2 494.1	1) Other
5 597.4	6 330.9	7 327.5	7 804.8	8 652.3	10 173.1	11 378.5	Taxes on payroll and workforce
5 597.4	6 330.9	7 327.5	7 804.8	8 652.3	10 173.1	11 378.5	2) Skills development levy
-	-	-	-	-	-	-	Payroll levy
10 332.3	11 883.9	9 477.1	8 826.4	9 102.3	7 817.5	8 645.2	Taxes on property
47.0	27.6	125.0	60.1	64.6	52.7	82.1	Donations tax
747.4	691.0	756.7	759.3	782.3	1 045.2	1 013.0	Estate duty
2 763.9	3 757.1	3 664.5	3 324.0	2 932.9	2 886.1	3 271.9	3) Securities transfer tax
6 774.0	7 408.2	4 930.9	4 683.0	5 322.5	3 833.6	4 278.3	Transfer duties
-	-	-	-	-	-	-	Demutualisation charge
174 671.4	194 690.3	201 416.0	203 666.8	249 490.4	263 949.9	296 921.5	Domestic taxes on goods and services
134 462.6	150 442.8	154 343.1	147 941.3	183 571.4	191 020.2	215 023.0	4) Value-added tax
16 369.5	18 218.4	20 184.5	21 289.3	22 967.6	25 411.1	28 377.7	Specific excise duties
1 282.7	1 480.5	1 169.5	1 275.9	1 596.2	1 828.3	2 231.9	Ad valorem excise duties
21 844.6	23 740.5	24 883.8	28 832.5	34 417.6	36 602.3	40 410.4	General fuel levy
484.8	540.6	549.4	580.3	647.8	762.4	873.1	Air departure tax
-	-	-	3 341.7	4 996.4	6 429.7	7 983.9	Electricity levy
227.2	267.5	285.7	405.7	1 293.3	1 895.8	2 021.4	5) Other
24 002.2	27 081.9	22 852.4	19 318.9	26 977.1	34 121.0	39 549.1	Taxes on international trade and transactions
23 697.0	26 469.9	22 751.0	19 577.1	26 637.4	34 197.9	38 997.9	Customs duties
-	-	-	-	-	-	-	Import surcharges
305.2	612.0	101.4	-258.3	339.7	-76.9	551.2	6) Other
615.7	557.1	571.8	49.5	3.1	-2.9	0.5	Stamp duties and fees
339.2	212.2	-27.4	-5.7	16.7	7.4	17.2	7) State miscellaneous revenue
-	-	-	-	-	-	-	Revenue measures in 2018 Budget
495 548.6	572 814.6	625 100.2	598 705.4	674 183.1	742 649.7	813 825.8	TOTAL TAX REVENUE (gross)
14 281.4	14 542.4	20 819.6	15 323.1	16 474.0	24 401.5	28 467.7	8) Non-tax revenue
-25 194.9	-24 712.6	-28 920.6	-27 915.4	-14 991.3	-21 760.0	-42 151.3	9) Less: SACU payments
-	-	-	-	-2 914.4	-	-	10) Other adjustment
484 635.1	562 644.4	616 999.2	586 113.1	672 751.5	745 291.3	800 142.2	TOTAL MAIN BUDGET REVENUE
484 596.3	562 414.2	616 868.0	586 076.8	672 716.0	745 176.5	800 047.9	Current revenue
286 382.4	339 107.8	391 691.9	367 669.0	389 440.5	437 854.7	469 787.4	Direct taxes
208 827.1	233 494.6	233 435.6	231 042.1	284 726.0	304 787.6	344 021.2	Indirect taxes
339.2	212.2	-27.4	-5.7	16.7	7.4	17.2	State miscellaneous revenue
14 242.6	14 312.2	20 688.4	15 286.8	16 438.5	24 286.8	28 373.4	11) Non-tax revenue (excluding sales of capital assets)
-25 194.9	-24 712.6	-28 920.6	-27 915.4	-17 905.7	-21 760.0	-42 151.3	Less: SACU payments
38.8	230.2	131.2	36.3	35.4	114.7	94.3	Sales of capital assets
3 438.1	1 849.8	8 203.4	6 428.6	3 013.9	5 209.2	12 302.8	12) National Revenue Fund receipts

6) Includes miscellaneous customs and excise receipts, ordinary levy (up to 2004/05) and diamond export duties.

7) Includes revenue received by SARS that could not be allocated to a specific revenue type.

8) Includes sales of goods and services, fines, penalties and forfeits, interest, dividends and rent on land (including mineral and petroleum royalties and mining leases and ownership), sales of capital assets as well as transactions in financial assets and liabilities.

9) Payments in terms of SACU agreements. 2017/18 figures are preliminary.

10) Payment to SACU partners in respect of a previous error in calculation of the 1969 agreement.

11) Excludes sales of capital assets.

12) Previously classified as extraordinary revenue, includes sales of strategic fuel stocks, proceeds from sales of state assets and certain other receipts are, by law, paid into the National Revenue Fund.

Table 2
Main budget: estimates of national revenue
Summary of revenue 1)

	2013/14	2014/15	2015/16	2016/17		2017/18	
				Revised estimates	% change on actual 2015/16	Budget estimates Before	Budget estimates After tax proposals
R million							
Taxes on income and profits	507 759.2	561 789.8	606 820.5	660 585.6	8.9%	715 814.1	739 152.6
Personal income tax	309 834.1	352 950.4	388 102.4	425 810.0	9.7%	465 569.2	482 085.9
Gold mines	–	–	–	–	–	–	–
Other mines	–	–	–	–	–	–	–
Corporate income tax	177 324.3	184 925.4	191 151.6	205 090.0	7.3%	218 691.8	218 691.8
Secondary tax on companies/dividend and interest withholding tax	17 308.8	21 247.3	24 152.8	26 160.0	8.3%	27 895.0	34 716.8
Tax on retirement funds	–	–	–	–	–	–	–
Other 1)	3 292.0	2 666.7	3 413.7	3 525.6	3.3%	3 658.2	3 658.2
Taxes on payroll and workforce	12 475.6	14 032.1	15 220.2	15 462.2	1.6%	16 641.5	16 641.5
Skills development levy 2)	12 475.6	14 032.1	15 220.2	15 462.2	1.6%	16 641.5	16 641.5
Payroll levy	–	–	–	–	–	–	–
Taxes on property	10 487.1	12 471.5	15 044.1	16 042.6	6.6%	16 956.3	16 508.7
Donations tax	112.8	167.0	134.8	178.0	32.0%	189.7	189.7
Estate duty	1 101.5	1 488.6	1 982.2	2 009.6	1.4%	2 121.5	2 121.5
Securities transfer tax 3)	3 784.3	4 150.1	5 530.7	5 605.1	1.3%	5 774.8	5 774.8
Transfer duties	5 488.5	6 665.8	7 396.3	8 250.0	11.5%	8 870.3	8 422.8
Demutualisation charge	–	–	–	–	–	–	–
Domestic taxes on goods and services	324 548.2	356 554.4	385 955.9	403 908.8	4.7%	434 405.6	439 538.7
Value-added tax 4)	237 666.6	261 294.8	281 111.4	290 000.0	3.2%	312 750.5	312 750.5
Specific excise duties	29 039.5	32 333.6	35 076.7	35 700.0	1.8%	37 934.6	39 870.8
Ad valorem excise duties	2 363.3	2 962.3	3 014.1	3 385.1	12.3%	3 639.6	3 639.6
General fuel levy	43 684.7	48 466.5	55 607.3	62 970.0	13.2%	67 704.8	70 901.8
Air departure tax	878.7	906.6	941.2	1 079.7	14.7%	1 150.9	1 150.9
Electricity levy	8 818.9	8 648.2	8 471.8	8 530.0	0.7%	8 641.7	8 641.7
Other 5)	2 096.5	1 942.5	1 733.5	2 244.0	29.5%	2 583.5	2 583.5
Taxes on international trade and transactions	44 732.2	41 462.9	46 942.3	48 383.5	3.1%	53 647.3	53 647.3
Customs duties	44 178.7	40 678.8	46 250.1	47 600.0	2.7%	52 607.5	52 607.5
Import surcharges	–	–	–	–	–	–	–
Other 6)	553.4	784.1	692.1	883.5	27.6%	1 039.8	1 039.8
Stamp duties and fees	31.7	-1.2	0.4	-0.5	-233.4%	-0.6	-0.6
State miscellaneous revenue	-19.1	-14.6	-0.8	–	–	–	–
Revenue measures in 2018 Budget	–	–	–	–	–	–	–
TOTAL TAX REVENUE (gross)	900 014.7	986 295.0	1 069 982.6	1 144 382.2	7.0%	1 237 464.1	1 265 488.2
Non-tax revenue 8)	30 725.8	30 899.6	57 273.7	31 957.0	-44.2%	32 880.0	32 880.0
Less: SACU payments 9)	-43 374.4	-51 737.7	-51 021.9	-39 448.3	-22.7%	-55 950.9	-55 950.9
Other adjustment 10)	–	–	–	–	–	–	–
TOTAL MAIN BUDGET REVENUE	887 366.2	965 456.9	1 076 234.3	1 136 890.9	5.6%	1 214 393.2	1 242 417.3
Current revenue	887 329.2	965 379.5	1 076 113.2	1 136 719.5	5.6%	1 214 221.9	1 242 245.9
Direct taxes	521 449.0	577 477.5	624 157.7	678 235.4	8.7%	734 766.7	758 105.2
Indirect taxes	378 584.8	408 832.1	445 825.7	466 146.8	4.6%	502 697.4	507 383.0
State miscellaneous revenue	-19.1	-14.6	-0.8	–	-100.0%	–	–
Non-tax revenue (excluding sales of capital assets) 11)	30 688.8	30 822.1	57 152.5	31 785.7	-44.4%	32 708.6	32 708.6
Less: SACU payments	-43 374.4	-51 737.7	-51 021.9	-39 448.3	-22.7%	-55 950.9	-55 950.9
Sales of capital assets	37.0	77.4	121.1	171.3	41.4%	171.3	171.3
National Revenue Fund receipts 12)	11 709.3	12 647.0	14 377.5	14 050.0	-2.3%	14 578.0	14 578.0

1) Includes interest on overdue income tax and small business tax amnesty (in 2006/07, 2007/08 and 2008/09).

2) Levy on payroll dedicated to skills development.

3) The securities transfer tax replaced the uncertificated securities tax from 1 July 2008. The uncertificated securities tax replaced the marketable securities tax from 1 June 1999.

4) The value-added tax (VAT) replaced the general sales tax in September 1991.

5) Includes plastic bag levy (from 2004/05), Universal Service Fund (from 1999/00), Human Resources Fund and Universal Service Agency (in 1998/99 and 1999/00), levies on financial services (up to 2004/05), CO₂ motor vehicle emissions (from 2010/11) and incandescent light bulb levy (from 2009/10). 2017/18, 2018/19 and 2019/20 estimates include tyre levy and international oil pollution compensation fund. Mining leases and ownership have been reclassified as non-tax revenue.

Source: National Treasury

Table 2
Main budget: estimates of national revenue
Summary of revenue 1)

2017/18		2018/19		2019/20		
% change on revised 2016/17	% of total budget revenue	Estimates	% change after tax proposals 2017/18	Estimates	% change on 2018/19	
						R million
11.9%	59.5%	801 336.9	8.4%	877 846.3	9.5%	Taxes on income and profits
13.2%	38.8%	527 298.9	9.4%	581 933.6	10.4%	Personal income tax
-	-	-	-	-	-	Gold mines
-	-	-	-	-	-	Other mines
6.6%	17.6%	233 022.7	6.6%	251 660.1	8.0%	Corporate income tax
32.7%	2.8%	36 991.8	6.6%	39 950.4	8.0%	Secondary tax on companies/dividend and interest withholding tax
-	-	-	-	-	-	Tax on retirement funds
3.8%	0.3%	4 023.5	10.0%	4 302.2	6.9%	1) Other
7.6%	1.3%	17 968.2	8.0%	19 454.1	8.3%	Taxes on payroll and workforce
7.6%	1.3%	17 968.2	8.0%	19 454.1	8.3%	2) Skills development levy
-	-	-	-	-	-	Payroll levy
2.9%	1.3%	17 909.0	8.5%	19 344.2	8.0%	Taxes on property
6.6%	0.0%	203.1	7.1%	217.2	6.9%	Donations tax
5.6%	0.2%	2 292.4	8.1%	2 451.1	6.9%	Estate duty
3.0%	0.5%	6 301.4	9.1%	6 824.0	8.3%	3) Securities transfer tax
2.1%	0.7%	9 112.2	8.2%	9 851.9	8.1%	Transfer duties
-	-	-	-	-	-	Demutualisation charge
8.8%	35.4%	473 151.9	7.6%	509 487.1	7.7%	Domestic taxes on goods and services
7.8%	25.2%	337 714.2	8.0%	364 671.5	8.0%	4) Value-added tax
11.7%	3.2%	42 124.0	5.7%	44 497.1	5.6%	Specific excise duties
7.5%	0.3%	3 937.5	8.2%	4 257.1	8.1%	Ad valorem excise duties
12.6%	5.7%	76 704.9	8.2%	82 931.8	8.1%	General fuel levy
6.6%	0.1%	1 232.2	7.1%	1 317.5	6.9%	Air departure tax
1.3%	0.7%	8 823.1	2.1%	9 025.3	2.3%	Electricity levy
15.1%	0.2%	2 616.1	1.3%	2 786.8	6.5%	5) Other
10.9%	4.3%	59 033.5	10.0%	65 090.3	10.3%	Taxes on international trade and transactions
10.8%	4.2%	58 058.5	10.4%	64 170.5	10.5%	Customs duties
-	-	-	-	-	-	Import surcharges
17.7%	0.1%	975.0	-6.2%	919.8	-5.7%	6) Other
-	-0.0%	-0.6	7.1%	-0.7	6.9%	Stamp duties and fees
-	-	-	-	-	-	7) State miscellaneous revenue
-	-	15 000.0	-	16 331.3	8.9%	Revenue measures in 2018 Budget
10.6%	101.9%	1 384 398.9	9.4%	1 507 552.7	8.9%	TOTAL TAX REVENUE (gross)
2.9%	2.6%	29 052.8	-11.6%	28 489.1	-1.9%	8) Non-tax revenue
41.8%	-4.5%	-62 421.2	11.6%	-64 527.4	3.4%	9) Less: SACU payments
-	-	-	-	-	-	10) Other adjustment
9.3%	100.0%	1 351 030.5	8.7%	1 471 514.4	8.9%	TOTAL MAIN BUDGET REVENUE
9.3%	100.0%	1 335 942.9	7.5%	1 455 091.9	8.9%	Current revenue
11.8%	61.0%	821 800.6	8.4%	899 968.7	9.5%	Direct taxes
8.8%	40.8%	547 598.3	7.9%	591 252.7	8.0%	Indirect taxes
-	-	-	-	-	-	State miscellaneous revenue
2.9%	2.6%	28 965.1	-11.4%	28 397.9	-2.0%	11) Non-tax revenue (excluding sales of capital assets)
41.8%	-4.5%	-62 421.2	11.6%	-64 527.4	3.4%	Less: SACU payments
-	0.0%	87.6	-48.8%	91.2	4.1%	Sales of capital assets
3.8%	1.2%	11 248.0	-22.8%	9 477.0	-15.7%	12) National Revenue Fund receipts

6) Includes miscellaneous customs and excise receipts, ordinary levy (up to 2004/05) and diamond export duties.

7) Includes revenue received by SARS that could not be allocated to a specific revenue type.

8) Includes sales of goods and services, fines, penalties and forfeits, interest, dividends and rent on land (including mineral and petroleum royalties and mining leases and ownership), sales of capital assets as well as transactions in financial assets and liabilities.

9) Payments in terms of SACU agreements. 2017/18 figures are preliminary.

10) Payment to SACU partners in respect of a previous error in calculation of the 1969 agreement.

11) Excludes sales of capital assets.

12) Previously classified as extraordinary revenue, includes sales of strategic fuel stocks, proceeds from sales of state assets and certain other receipts are, by law, paid into the National Revenue Fund.

Table 3
Main budget: estimates of national revenue
Detailed classification of revenue

	2013/14	2014/15	2015/16				
			Actual collections	Before tax proposals	After tax proposals	Revised estimate	Actual collection
R thousands							
Taxes on income and profits	507 759 154	561 789 780	621 040 257	620 890 257	608 653 573	606 820 535	
Personal income tax	309 834 087	352 950 431	393 889 606	393 889 606	392 000 000	388 102 385	
Tax on corporate income							
Corporate income tax	177 324 273	184 925 392	202 182 091	202 032 091	189 000 000	191 151 643	
Secondary tax on companies/dividend withholding tax	17 308 790	21 247 289	22 483 828	22 483 828	23 650 000	23 934 233	
Interest withholding tax	-	-	-	-	216 217	218 540	
Tax on retirement funds	-	-	-	-	-	-	
Other							
Interest on overdue income tax	3 290 755	2 663 840	2 484 732	2 484 732	3 784 921	3 410 974	
Small business tax amnesty	1 250	2 827	-	-	2 435	2 759	
Taxes on payroll and workforce	12 475 597	14 032 119	14 690 000	14 690 000	15 800 000	15 220 158	
Skills development levy	12 475 597	14 032 119	14 690 000	14 690 000	15 800 000	15 220 158	
Payroll levy	-	-	-	-	-	-	
Taxes on property	10 487 061	12 471 534	13 591 679	13 691 679	14 761 795	15 044 069	
Estate, inheritance and gift taxes							
Donations tax	112 752	166 962	186 226	186 226	116 435	134 818	
Estate duty	1 101 505	1 488 629	1 545 223	1 545 223	2 029 399	1 982 208	
Taxes on financial and capital transactions							
Securities transfer tax	3 784 262	4 150 123	4 645 368	4 645 368	5 215 961	5 530 736	
Transfer duties	5 488 542	6 665 819	7 214 862	7 314 862	7 400 000	7 396 308	
Domestic taxes on goods and services	324 548 175	356 554 423	381 101 935	389 427 250	383 994 610	385 955 945	
Value-added tax							
Domestic VAT	263 460 913	286 775 612	313 961 475	313 961 475	297 009 531	297 422 423	
Import VAT	131 084 644	136 544 384	139 995 862	139 995 862	152 118 286	150 744 533	
Refunds	-156 878 978	-162 025 207	-170 163 710	-170 163 710	-171 067 817	-167 055 546	
Specific excise duties							
Beer	9 177 266	10 177 141	10 374 903	11 002 546	10 874 278	10 883 223	
Sorghum beer and sorghum flour	8 945	3 895	3 800	3 800	3 733	3 474	
Wine and other fermented beverages	2 263 439	2 357 752	2 522 595	2 678 054	2 902 792	2 897 035	
Spirits	4 007 480	4 676 599	4 980 000	5 430 493	5 344 183	5 310 332	
Cigarettes and cigarette tobacco	10 910 866	12 601 925	12 365 701	12 931 042	13 147 774	13 006 690	
Pipe tobacco and cigars	546 048	537 692	590 000	626 379	583 861	566 385	
Petroleum products	945 323	910 644	883 535	883 535	944 025	922 234	
Revenue from neighbouring countries	1 180 103	1 067 953	927 405	927 405	1 299 355	1 487 356	
<i>Ad valorem</i> excise duties	2 363 310	2 962 255	3 491 211	3 491 211	3 037 000	3 014 051	
General fuel levy	43 684 654	48 466 532	49 175 957	55 665 957	56 700 000	55 607 301	
Taxes on use of goods or permission to use goods or to perform activities							
Air departure tax	878 697	906 575	1 043 923	1 043 923	930 129	941 226	
Plastic bags levy	169 243	174 298	188 409	188 409	189 477	183 328	
Electricity levy	8 818 930	8 648 170	8 774 133	8 774 133	8 420 000	8 471 774	
Incandescent light bulb levy	71 802	90 877	114 357	114 357	47 617	51 801	
CO ₂ tax - motor vehicle emissions	1 711 179	1 483 337	1 632 397	1 632 397	1 298 376	1 276 835	
Tyre levy	-	-	-	-	-	-	
International oil pollution compensation fund	-	-	-	-	-	-	
Turnover tax for micro businesses	17 461	17 309	11 791	11 791	20 000	22 878	
Other							
Universal Service Fund	126 852	176 681	228 191	228 191	192 011	198 612	
Taxes on international trade and transactions	44 732 170	41 462 935	42 575 814	42 575 814	46 489 698	46 942 270	
Import duties							
Customs duties	44 178 728	40 678 795	41 660 017	41 660 017	46 000 000	46 250 125	
Other							
Miscellaneous customs and excise receipts	460 036	667 064	824 380	824 380	369 462	565 311	
Diamond export levy	93 406	117 077	91 417	91 417	120 236	126 834	
Other taxes	31 659	-1 202	-	-	324	403	
Stamp duties and fees	31 659	-1 202	-	-	324	403	
State miscellaneous revenue	-19 097	-14 570	-	-	-	-808	
Revenue measures in 2018 Budget	-	-	-	-	-	-	
TOTAL TAX REVENUE (gross)	900 014 720	986 295 019	1 072 999 685	1 081 275 000	1 069 700 000	1 069 982 571	
Less: SACU payments	-43 374 384	-51 737 656	-51 021 909	-51 021 909	-51 021 909	-51 021 909	
Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)	-43 374 384	-51 737 656	-51 021 909	-51 021 909	-51 021 909	-51 021 909	
Other adjustment	-	-	-	-	-	-	
TOTAL TAX REVENUE (net of SACU payments)	856 640 337	934 557 363	1 021 977 775	1 030 253 091	1 018 678 091	1 018 960 662	

1) The securities transfer tax replaced the uncertificated securities tax from 1 July 2008.

2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil.

Source: National Treasury

Table 3
Main budget: estimates of national revenue
Detailed classification of revenue

2016/17				2017/18		R thousands
Budget estimates Before tax proposals	After	Revised estimate	% change on 2015/16 actual	Before tax proposals	After	
673 036 685	668 386 544	660 585 617	8.9%	715 814 097	739 152 580	Taxes on income and profits
446 690 553	441 040 413	425 810 000	9.7%	465 569 180	482 085 864	Personal income tax
						Tax on corporate income
197 292 812	198 292 812	205 090 000	7.3%	218 691 794	218 691 794	Corporate income tax
25 031 351	25 031 351	25 710 000	7.4%	27 415 115	34 236 915	Secondary tax on companies/dividend withholding tax
218 194	218 194	450 000	105.9%	479 844	479 844	Interest withholding tax
-	-	-	-	-	-	Tax on retirement funds
						Other
3 801 339	3 801 339	3 522 346	3.3%	3 654 675	3 654 675	Interest on overdue income tax
2 435	2 435	3 272	18.6%	3 488	3 488	Small business tax amnesty
17 639 595	17 639 595	15 462 170	1.6%	16 641 456	16 641 456	Taxes on payroll and workforce
17 639 595	17 639 595	15 462 170	1.6%	16 641 456	16 641 456	Skills development levy
-	-	-	-	-	-	Payroll levy
15 354 750	15 454 750	16 042 632	6.6%	16 956 268	16 508 742	Taxes on property
						Estate, inheritance and gift taxes
117 737	117 737	177 961	32.0%	189 699	189 699	Donations tax
2 032 520	2 032 520	2 009 617	1.4%	2 121 479	2 121 479	Estate duty
						Taxes on financial and capital transactions
5 220 929	5 220 929	5 605 054	1.3%	5 774 756	5 774 756	1) Securities transfer tax
7 983 564	8 083 564	8 250 000	11.5%	8 870 334	8 422 808	Transfer duties
409 230 940	418 770 556	403 908 772	4.7%	434 405 608	439 538 710	Domestic taxes on goods and services
						Value-added tax
322 445 862	322 445 451	319 739 758	7.5%	344 823 321	344 823 321	Domestic VAT
164 013 380	164 013 171	150 497 626	-0.2%	162 304 155	162 304 155	Import VAT
-185 199 119	-185 198 883	-180 237 384	7.9%	-194 376 995	-194 376 995	Refunds
						Specific excise duties
11 041 769	11 998 730	11 156 667	2.5%	11 855 011	12 731 060	Beer
4 000	4 000	3 918	12.8%	4 164	4 164	Sorghum beer and sorghum flour
2 904 396	3 120 361	2 775 870	-4.2%	2 949 624	3 026 527	Wine and other fermented beverages
5 355 817	5 699 890	5 284 096	-0.5%	5 614 850	5 942 178	Spirits
13 470 210	14 193 601	13 575 886	4.4%	14 425 659	15 038 890	Cigarettes and cigarette tobacco
593 940	637 548	585 061	3.3%	621 683	664 319	Pipe tobacco and cigars
1 006 210	1 006 210	972 038	5.4%	1 032 882	1 032 882	2) Petroleum products
1 339 671	1 339 671	1 346 463	-9.5%	1 430 744	1 430 744	3) Revenue from neighbouring countries
3 276 498	3 276 498	3 385 071	12.3%	3 639 601	3 639 601	Ad valorem excise duties
57 695 096	64 495 096	62 970 000	13.2%	67 704 841	70 901 795	General fuel levy
						Taxes on use of goods or permission to use goods or to perform activities
931 075	931 075	1 079 696	14.7%	1 150 911	1 150 911	Air departure tax
190 631	225 631	208 866	13.9%	222 642	222 642	Plastic bags levy
8 567 773	8 567 773	8 530 000	0.7%	8 641 675	8 641 675	Electricity levy
47 850	47 850	85 166	64.4%	90 783	90 783	Incandescent light bulb levy
1 331 543	1 391 543	1 623 922	27.2%	1 661 033	1 661 033	CO ₂ tax - motor vehicle emissions
-	351 000	83 000	-	350 000	350 000	Tyre levy
-	-	1 130	-	1 145	1 145	International oil pollution compensation fund
22 032	22 032	23 274	1.7%	24 809	24 809	Turnover tax for micro businesses
						Other
192 307	192 307	218 648	10.1%	233 070	233 070	Universal Service Fund
54 536 001	54 536 001	48 383 516	3.1%	53 647 268	53 647 268	Taxes on international trade and transactions
						Import duties
54 043 059	54 043 059	47 500 000	2.7%	52 607 508	52 607 508	Customs duties
						Other
370 788	370 788	741 218	31.1%	893 076	893 076	Miscellaneous customs and excise receipts
122 154	122 154	142 297	12.2%	146 683	146 683	Diamond export levy
324	324	-537	-233.4%	-572	-572	Other taxes
324	324	-537	-233.4%	-572	-572	Stamp duties and fees
-	-	-	-100.0%	-	-	4) State miscellaneous revenue
-	-	-	-	-	-	Revenue measures in 2018 Budget
1 169 798 295	1 174 787 771	1 144 382 170	7.0%	1 237 464 124	1 265 488 182	TOTAL TAX REVENUE (gross)
-39 448 348	-39 448 348	-39 448 348	-22.7%	-55 950 873	-55 950 873	5) Less: SACU payments
-39 448 348	-39 448 348	-39 448 348	-22.7%	-55 950 873	-55 950 873	Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)
-	-	-	-	-	-	6) Other adjustment
1 130 349 947	1 135 339 423	1 104 933 822	8.4%	1 181 513 251	1 209 537 309	TOTAL TAX REVENUE (net of SACU payments)

3) Excise duties that are collected by Botswana, Lesotho, Namibia and Swaziland.

4) Revenue received by SARS in respect of taxation that could not be allocated to specific revenue types.

5) Payments in terms of SACU agreements. 2017/18 figures are preliminary.

Table 3
Main budget: estimates of national revenue
Detailed classification of revenue

	2013/14	2014/15	2015/16				
			Actual collections	Before tax proposals	After tax proposals	Revised estimate	Actual collection
R thousands							
TOTAL TAX REVENUE (net of SACU payments)	856 640 337	934 557 363	1 021 977 775	1 030 253 091	1 018 678 091	1 018 960 662	
Sales of goods and services other than capital assets	1 671 108	1 662 763	2 558 962	2 558 962	2 880 075	2 158 289	
Sales of goods and services produced by departments							
Sales by market establishments	7) 52 995	51 270	55 259	55 259	52 162	54 790	
Administrative fees	902 551	953 926	1 932 092	1 932 092	2 129 751	1 286 062	
Other sales	698 524	618 276	538 091	538 091	659 134	778 919	
Sales of scrap, waste, arms and other used current goods	17 038	39 291	33 520	33 520	39 028	38 518	
Transfers received	422 477	549 922	185 288	185 288	187 717	530 678	
Fines, penalties and forfeits	1 466 193	1 173 935	1 199 002	1 199 002	890 615	965 028	
Interest, dividends and rent on land	11 171 732	12 102 119	11 091 779	11 091 779	10 436 547	10 112 265	
Interest							
Cash and cash equivalents	2 584 653	4 466 457	1 077 444	1 077 444	4 296 180	4 487 126	
Interest on loan	-	-	613 169	613 169	-	-	
Exchequer investments	-	-	500 000	500 000	-	-	
Sterilisation deposits	-	-	700 000	700 000	-	-	
Dividends	8) 73 933	223 797	-	-	205 562	204 514	
Airports Company South Africa	-	205 778	134 350	134 350	150 248	263 005	
South African Special Risks Insurance Association	1 708 130	1 666 721	1 666 721	1 666 721	1 656 368	828 216	
Vodacom	50 000	50 000	50 000	50 000	50 000	50 000	
Industrial Development Corporation	107 287	-	10 000	10 000	79 800	-	
Reserve Bank (National Treasury)	-	-	-	-	507 263	507 263	
Telkom	-	-	-	-	-	291	
Other	-	-	-	-	-	-	
Rent on land							
Mineral and petroleum royalties	9) 6 439 251	5 422 007	6 220 717	6 220 717	3 460 493	3 707 898	
Mining leases and ownership	10) 99 777	33 038	-	-	-	35 490	
Royalties, prospecting fees and surface rental	11) 104 850	31 698	112 236	112 236	25 629	22 240	
Land rent	3 851	2 622	7 142	7 142	5 004	6 222	
Sales of capital assets	37 002	77 437	80 471	80 471	91 747	121 128	
Financial transactions in assets and liabilities	15 957 324	15 333 408	3 922 026	3 922 026	41 354 059	43 386 281	
TOTAL NON-TAX REVENUE	30 725 836	30 899 584	19 037 528	19 037 528	55 840 760	57 273 669	
TOTAL MAIN BUDGET REVENUE	887 366 173	965 456 946	1 041 015 303	1 049 290 619	1 074 518 851	1 076 234 330	
National Revenue Fund receipts	11 709 339	12 646 970	2 000 000	2 000 000	14 159 903	14 377 522	
Revaluation profits on foreign currency transactions	5 670 623	4 406 734	2 000 000	2 000 000	8 592 000	8 869 128	
Premiums on loan transactions	3 889 272	5 467 553	-	-	3 000 000	2 873 818	
Premiums on debt portfolio restructuring (switches)	1 621 035	2 730 037	-	-	2 564 903	2 564 903	
Liquidation of South African Special Risks Insurance Association investment	75 000	40 000	-	-	-	-	
Other	8 346	2 646	-	-	3 000	69 673	
Proceeds from foreign exchange amnesty	399 268	-	-	-	-	-	
Surplus cash from Independent Communications Authority of South Africa	8 795	-	-	-	-	-	
Electricity Distribution Industry Holding Company	37 000	-	-	-	-	-	

6) Payment to SACU partners in respect of a previous error in calculation of the 1969 agreement.

7) New item introduced on the standard chart of accounts from 2008/09.

8) Allocations corrected since Budget Review 2016.

9) Mineral royalties imposed on the transfer of mineral resources in terms of the Mineral and Petroleum Resources Royalty Act (2008), which came into operation on 1 May 2009.

10) Mining leases and ownership have been reclassified as non-tax revenue. The historical years from 1999/00 have been adjusted for comparative purposes.

Omitted amounts from Budget Review 2016 included.

Source: National Treasury

Table 3
Main budget: estimates of national revenue
Detailed classification of revenue

2016/17				2017/18		R thousands
Budget estimates		Revised estimate	% change on 2015/16 actual	Before tax proposals		
Before	After			Before	After	
1 130 349 947	1 135 339 423	1 104 933 822	8.4%	1 181 513 251	1 209 537 309	TOTAL TAX REVENUE (net of SACU payments)
2 840 824	2 840 824	2 193 062	1.6%	2 107 751	2 107 751	Sales of goods and services other than capital assets
66 582	66 582	57 356	4.7%	61 215	61 215	7) Sales of goods and services produced by departments
2 211 381	2 211 381	1 311 732	2.0%	1 287 097	1 287 097	Sales by market establishments
560 325	560 325	794 394	2.0%	739 097	739 097	Administrative fees
12 536	12 536	29 580	-23.2%	20 342	20 342	Other sales
						Sales of scrap, waste, arms and other used current goods
511 262	511 262	234 422	-55.8%	541 236	541 236	Transfers received
1 123 044	1 123 044	1 128 965	17.0%	1 174 662	1 174 662	Fines, penalties and forfeits
8 207 449	8 207 449	11 422 651	13.0%	11 689 845	11 689 845	Interest, dividends and rent on land
3 036 499	3 036 499	4 001 728	-10.8%	3 887 779	3 887 779	Interest
-	-	-	-	-	-	Cash and cash equivalents
-	-	-	-	-	-	Interest on loan
-	-	-	-	-	-	Exchequer investments
-	-	-	-	-	-	Sterilisation deposits
-	-	256 000	25.2%	268 800	268 800	8) Dividends
158 248	158 248	151 200	-42.5%	170 668	170 668	Airports Company South Africa
-	-	32	-100.0%	-	-	South African Special Risks Insurance Association
50 000	50 000	50 000	-	20 000	20 000	Vodacom
-	-	-	-	-	-	Industrial Development Corporation
507 263	507 263	559 025	10.2%	507 263	507 263	Reserve Bank (National Treasury)
-	-	942	223.7%	-	-	Telkom
						Other
4 430 000	4 430 000	6 272 392	69.2%	6 688 384	6 688 384	Rent on land
-	-	112 396	216.7%	119 850	119 850	9) Mineral and petroleum royalties
17 940	17 940	11 249	-49.4%	19 016	19 016	10) Mining leases and ownership
7 499	7 499	7 687	23.5%	8 085	8 085	11) Royalties, prospecting fees and surface rental
						Land rent
57 970	57 970	171 325	41.4%	83 742	83 742	Sales of capital assets
13 916 226	13 916 226	16 806 622	-61.3%	17 282 724	17 282 724	12) Financial transactions in assets and liabilities
26 656 775	26 656 775	31 957 047	-44.2%	32 879 960	32 879 960	13) TOTAL NON-TAX REVENUE
1 157 006 722	1 161 996 198	1 136 890 869	5.6%	1 214 393 211	1 242 417 269	TOTAL MAIN BUDGET REVENUE
12 165 000	12 165 000	14 050 000	-2.3%	14 578 000	14 578 000	National Revenue Fund receipts
12 165 000	12 165 000	10 710 440	20.8%	14 578 000	14 578 000	Revaluation profits on foreign currency transactions
-	-	2 512 258	-12.6%	-	-	Premiums on loan transactions
-	-	809 363	-68.4%	-	-	Premiums on debt portfolio restructuring (switches)
-	-	-	-	-	-	Liquidation of South African Special Risks Insurance Association investment
-	-	17 939	-74.3%	-	-	Other
-	-	-	-	-	-	Proceeds from foreign exchange amnesty
-	-	-	-	-	-	Surplus cash from Independent Communications Authority of South Africa
-	-	-	-	-	-	Electricity Distribution Industry Holding Company

11) Royalties, prospecting fees and surface rental collected by the Department of Minerals and Energy.

12) Includes recoveries of loans and advances.

13) Includes National Revenue Fund receipts previously accounted for separately.

Table 4
Main budget: expenditure defrayed from the
National Revenue Fund by vote

R million	2013/14			2014/15	
	Expenditure on budget vote outcome	transfers to provinces 1)	of which transfers to local government 2)	Expenditure on budget vote outcome	of which transfers to provinces 1)
1 The Presidency	391.5	–	–	421.3	–
2 Parliament	1 535.5	–	–	1 667.8	–
3 Communications	1 348.4	–	–	1 287.2	–
4 Cooperative Governance and Traditional Affairs	56 401.6	93.6	53 477.8	59 386.5	86.0
of which: local government equitable share	–	–	38 964.3	–	–
5 Home Affairs	6 861.6	–	–	7 069.5	–
6 International Relations and Cooperation	5 915.5	–	–	6 066.5	–
7 National Treasury	25 107.1	–	1 149.2	26 182.5	–
8 Planning, Monitoring and Evaluation	670.3	–	–	740.6	–
9 Public Enterprises	269.4	–	–	296.1	–
10 Public Service and Administration	785.8	–	–	787.8	–
11 Public Works	6 022.7	610.2	611.3	6 022.0	605.7
12 Statistics South Africa	1 728.4	–	–	2 156.4	–
13 Women	161.6	–	–	177.5	–
14 Basic Education	17 011.1	12 326.3	–	19 528.9	13 549.8
15 Higher Education and Training	36 397.3	–	–	39 053.5	–
16 Health	30 224.5	27 487.2	–	33 539.0	30 171.1
17 Social Development	117 110.8	–	–	127 860.5	27.5
18 Correctional Services	18 650.6	–	–	19 529.3	–
19 Defence and Military Veterans	40 447.5	–	–	42 842.4	–
20 Independent Police Investigative Directorate	193.1	–	–	232.4	–
21 Justice and Constitutional Development	13 048.6	–	–	14 218.0	–
22 Office of the Chief Justice and Judicial Administration	679.1	–	–	680.2	–
23 Police	68 791.4	–	–	72 507.2	–
24 Agriculture, Forestry and Fisheries	6 111.3	2 148.6	–	6 628.9	2 362.2
25 Economic Development	771.4	–	–	694.9	–
26 Energy	6 477.1	–	1 815.5	6 220.1	–
27 Environmental Affairs	5 200.3	–	–	5 675.1	–
28 Labour	2 371.4	–	–	2 419.9	–
29 Mineral Resources	1 387.2	–	–	1 475.2	–
30 Science and Technology	6 169.5	–	–	6 389.0	–
31 Small Business Development	1 052.4	–	–	1 125.5	–
32 Telecommunications and Postal Services	1 701.5	–	–	1 568.1	–
33 Tourism	1 512.7	–	–	1 557.6	–
34 Trade and Industry	8 327.9	–	–	8 659.8	–
35 Transport	43 036.8	13 290.3	5 602.2	49 147.1	14 194.2
36 Water and Sanitation	10 505.9	–	1 129.2	11 616.7	–
37 Arts and Culture	2 806.5	594.8	–	3 494.3	1 016.2
38 Human Settlements	27 443.3	17 028.3	9 076.9	29 358.2	17 084.4
39 Rural Development and Land Reform	9 454.1	–	–	9 395.8	–
40 Sport and Recreation South Africa	1 073.0	497.6	120.0	966.8	525.6
Total appropriation by vote	585 155.6	74 076.9	72 982.0	628 646.2	79 622.6
Plus:					
Direct charges against the National Revenue Fund					
President and Deputy President salaries (The Presidency)	2.6	–	–	4.8	–
Members' remuneration (Parliament)	401.9	–	–	479.8	–
Debt-service costs (National Treasury)	101 184.7	–	–	114 798.4	–
Provincial equitable share (National Treasury)	336 495.3	336 495.3	–	359 921.8	359 921.8
General fuel levy sharing with metropolitan municipalities (National Treasury)	9 613.4	–	9 613.4	10 190.2	–
National Revenue Fund payments (National Treasury)	516.3	–	–	1 525.5	–
of which:					
Defrayal of the Gold and Foreign Exchange Contingency Reserve Account losses	28.1	–	–	67.8	–
Revaluation losses on foreign currency transactions	–	–	–	–	–
Premiums on loan transactions	457.2	–	–	1 457.7	–
Settlement of Saambou Bank liability	31.0	–	–	–	–
Skills levy and sector education and training authorities (Higher Education and Training)	12 090.2	–	–	13 838.8	–
Magistrates' salaries (Justice and Constitutional Development)	1 510.0	–	–	1 622.4	–
Judges' salaries (Office of the Chief Justice and Judicial Administration)	788.7	–	–	872.2	–
International oil pollution compensation fund (Transport)	–	–	–	–	–
Total direct charges against the National Revenue Fund	462 603.0	336 495.3	9 613.4	503 253.9	359 921.8
Provisional allocation not assigned to votes	–	–	–	–	–
Total	1 047 758.6	410 572.2	82 595.4	1 131 900.1	439 544.4
Contingency reserve	–	–	–	–	–
National government projected underspending	–	–	–	–	–
Local government repayment to the National Revenue Fund	–	–	–	–	–
Main budget expenditure	1 047 758.6	410 572.2	82 595.4	1 131 900.1	439 544.4

1) Includes provincial equitable share and conditional grants allocated to provinces.

2) Includes local government equitable share and conditional grants allocated to local government as well as general fuel levy sharing with metropolitan municipalities.

Source: National Treasury

Table 4
Main budget: expenditure defrayed from the
National Revenue Fund by vote

2014/15	2015/16			2016/17		
<i>of which transfers to local government</i> 2)	Expenditure on budget vote outcome	<i>of which transfers to provinces</i> 1)	<i>transfers to local government</i> 2)	Budget estimate 3)	Adjusted appropriation	R million
-	466.7	-	-	499.7	489.8	1 The Presidency
-	1 693.6	-	-	1 659.6	1 659.6	2 Parliament
-	1 288.0	-	-	1 345.4	1 349.7	3 Communications
56 563.1	68 097.5	35.6	64 512.1	72 994.0	73 021.9	4 Cooperative Governance and Traditional Affairs
41 592.1	-	-	49 366.5	-	-	<i>of which: local government equitable share</i>
-	7 343.4	-	-	7 167.1	8 155.8	5 Home Affairs
-	6 644.8	-	-	5 888.7	6 838.7	6 International Relations and Cooperation
1 399.0	28 690.8	-	1 411.8	28 471.4	28 471.4	7 National Treasury
-	748.8	-	-	827.7	797.7	8 Planning, Monitoring and Evaluation
-	23 259.7	-	-	274.0	268.0	9 Public Enterprises
-	840.9	-	-	770.4	779.8	10 Public Service and Administration
594.6	6 281.1	551.7	587.7	6 528.8	6 512.8	11 Public Works
-	2 273.5	-	-	2 489.1	2 538.1	12 Statistics South Africa
-	188.4	-	-	196.9	196.9	13 Women
-	20 796.1	15 631.8	-	22 269.6	22 413.5	14 Basic Education
-	41 943.4	-	-	49 188.3	49 188.3	15 Higher Education and Training
-	35 984.9	31 904.7	-	38 563.3	38 597.4	16 Health
-	136 405.7	47.5	-	148 937.7	147 933.2	17 Social Development
-	20 588.7	-	-	21 577.3	21 580.2	18 Correctional Services
-	45 071.5	-	-	47 169.7	47 236.5	19 Defence and Military Veterans
-	234.2	-	-	246.1	242.1	20 Independent Police Investigative Directorate
-	14 971.8	-	-	16 049.7	16 040.7	21 Justice and Constitutional Development
-	767.7	-	-	865.0	874.0	22 Office of the Chief Justice and Judicial Administration
-	76 720.8	-	-	80 984.9	80 984.9	23 Police
-	6 400.5	2 171.5	-	6 333.0	6 515.0	24 Agriculture, Forestry and Fisheries
-	883.7	-	-	674.7	674.7	25 Economic Development
1 241.6	7 142.1	-	2 158.2	7 545.2	7 550.6	26 Energy
-	5 937.9	-	-	6 430.1	6 425.1	27 Environmental Affairs
-	2 612.0	-	-	2 847.9	2 842.9	28 Labour
-	1 638.5	-	-	1 669.1	1 669.1	29 Mineral Resources
-	7 437.5	-	-	7 429.0	7 429.0	30 Science and Technology
-	1 098.9	-	-	1 325.4	1 318.4	31 Small Business Development
-	1 300.1	-	-	2 417.4	2 417.4	32 Telecommunications and Postal Services
-	1 777.4	-	-	2 009.5	2 009.5	33 Tourism
-	9 471.7	-	-	10 327.5	10 389.5	34 Trade and Industry
5 946.1	53 320.8	14 471.2	6 049.9	56 015.2	56 285.9	35 Transport
1 050.8	15 557.0	-	2 305.0	15 245.3	15 524.6	36 Water and Sanitation
-	3 762.4	1 274.3	-	4 070.9	4 062.6	37 Arts and Culture
10 584.7	30 034.5	18 302.7	10 654.3	30 690.9	30 696.4	38 Human Settlements
-	9 118.0	-	-	10 124.3	10 124.3	39 Rural Development and Land Reform
-	979.9	533.2	-	1 028.6	1 026.6	40 Sport and Recreation South Africa
77 379.8	699 774.9	84 924.2	87 679.2	721 148.2	723 132.4	Total appropriation by vote
-	5.6	-	-	6.0	6.0	Plus:
-	440.3	-	-	529.8	529.8	Direct charges against the National Revenue Fund
-	128 795.6	-	-	147 720.0	147 689.2	President and Deputy President salaries (The Presidency)
-	386 500.0	386 500.0	-	410 698.6	410 698.6	Members' remuneration (Parliament)
10 190.2	10 658.9	-	10 658.9	11 223.8	11 223.8	Debt-service costs (National Treasury)
-	681.7	-	-	145.0	1 221.4	Provincial equitable share (National Treasury)
-	152.8	-	-	145.0	187.2	General fuel levy sharing with metropolitan municipalities (National Treasury)
-	-	-	-	-	-	National Revenue Fund payments (National Treasury)
-	528.8	-	-	-	1 034.2	<i>of which:</i>
-	-	-	-	-	-	<i>Defrayal of the Gold and Foreign Exchange Contingency Reserve Account losses</i>
-	-	-	-	-	-	<i>Revaluation losses on foreign currency transactions</i>
-	-	-	-	-	-	<i>Premiums on loan transactions</i>
-	15 156.4	-	-	17 639.6	15 462.2	<i>Settlement of Saambou Bank liability</i>
-	1 721.8	-	-	2 040.2	2 010.2	Skills levy and sector education and training authorities (Higher Education and Training)
-	887.7	-	-	920.1	950.1	Magistrates' salaries (Justice and Constitutional Development)
-	-	-	-	-	1.7	Judges' salaries (Office of the Chief Justice and Judicial Administration)
10 190.2	544 848.0	386 500.0	10 658.9	590 923.1	589 793.0	International oil pollution compensation fund (Transport)
-	-	-	-	266.8	-	Total direct charges against the National Revenue Fund
87 569.9	1 244 622.9	471 424.2	98 338.1	1 312 338.1	1 312 925.3	Provisional allocation not assigned to votes
-	-	-	-	6 000.0	-	Total
-	-	-	-	-	-3 000.0	Contingency reserve
-	-	-	-	-	-1 200.0	National government projected underspending
-	-	-	-	-	-	Local government repayment to the National Revenue Fund
87 569.9	1 244 622.9	471 424.2	98 338.1	1 318 338.1	1 308 725.3	Main budget expenditure

3) Budget estimate adjusted for function shifts.

4) Provincial equitable share excluding conditional grants to provinces.

Table 4
Main budget: expenditure defrayed from the
National Revenue Fund by vote

R million	2016/17			2017/18		
	Revised estimate	of which		Budget estimate	of which	
		transfers to provinces 1)	transfers to local government 2)		transfers to provinces 1)	transfers to local government 2)
1 The Presidency	489.8	–	–	495.2	–	–
2 Parliament	1 659.6	–	–	1 711.9	–	–
3 Communications	1 349.7	–	–	1 425.1	–	–
4 Cooperative Governance and Traditional Affairs	71 200.4	–	66 520.2	78 414.5	123.4	73 315.5
of which: local government equitable share	–	–	51 168.7	–	–	57 012.1
5 Home Affairs	8 155.8	–	–	7 055.5	–	–
6 International Relations and Cooperation	6 838.7	–	–	6 574.9	–	–
7 National Treasury	28 433.6	–	1 486.5	30 799.2	–	1 598.3
8 Planning, Monitoring and Evaluation	788.5	–	–	923.5	–	–
9 Public Enterprises	268.0	–	–	266.7	–	–
10 Public Service and Administration	777.7	–	–	897.1	–	–
11 Public Works	6 510.8	761.7	664.0	7 038.1	781.2	691.4
12 Statistics South Africa	2 538.1	–	–	2 146.3	–	–
13 Women	194.7	–	–	206.2	–	–
14 Basic Education	21 626.8	16 586.2	–	23 408.6	17 154.3	–
15 Higher Education and Training	49 188.3	–	–	52 307.6	–	–
16 Health	38 507.4	33 981.0	–	42 625.7	37 520.4	–
17 Social Development	147 133.2	85.5	–	160 707.8	556.4	–
18 Correctional Services	21 580.2	–	–	22 814.1	–	–
19 Defence and Military Veterans	47 236.5	–	–	48 618.8	–	–
20 Independent Police Investigative Directorate	242.1	–	–	255.5	–	–
21 Justice and Constitutional Development	16 040.7	–	–	16 786.8	–	–
22 Office of the Chief Justice and Judicial Administration	874.0	–	–	1 018.6	–	–
23 Police	80 984.9	–	–	87 025.1	–	–
24 Agriculture, Forestry and Fisheries	6 515.0	2 202.5	–	6 807.0	2 241.7	–
25 Economic Development	666.0	–	–	797.2	–	–
26 Energy	7 340.0	–	2 131.9	8 113.5	–	2 290.3
27 Environmental Affairs	6 425.1	–	–	6 848.2	–	–
28 Labour	2 836.4	–	–	3 065.8	–	–
29 Mineral Resources	1 669.1	–	–	1 779.4	–	–
30 Science and Technology	7 429.0	–	–	7 557.2	–	–
31 Small Business Development	1 207.4	–	–	1 449.8	–	–
32 Telecommunications and Postal Services	2 144.8	–	–	1 614.2	–	–
33 Tourism	2 009.5	–	–	2 140.2	–	–
34 Trade and Industry	10 389.5	–	–	9 274.8	–	–
35 Transport	56 285.9	15 878.5	5 694.2	59 795.2	16 476.5	6 266.9
36 Water and Sanitation	15 524.6	–	4 695.0	15 107.4	–	5 194.5
37 Arts and Culture	4 025.7	1 357.1	–	4 449.8	1 420.0	–
38 Human Settlements	30 696.4	18 284.0	10 839.5	33 464.3	19 969.3	11 382.2
39 Rural Development and Land Reform	10 124.3	–	–	10 184.2	–	–
40 Sport and Recreation South Africa	1 026.6	555.7	–	1 066.6	585.8	–
Total appropriation by vote	718 934.8	89 692.2	92 031.2	767 037.9	96 829.1	100 739.1
Plus:						
Direct charges against the National Revenue Fund						
President and Deputy President salaries (The Presidency)	6.0	–	–	6.4	–	–
Members' remuneration (Parliament)	529.8	–	–	556.3	–	–
Debt-service costs (National Treasury)	146 281.4	–	–	162 353.1	–	–
Provincial equitable share (National Treasury)	410 698.6	410 698.6	–	441 331.1	441 331.1	–
General fuel levy sharing with metropolitan municipalities (National Treasury)	11 223.8	–	11 223.8	11 785.0	–	11 785.0
National Revenue Fund payments (National Treasury)	1 453.6	–	–	387.6	–	–
of which:						
Defrayal of the Gold and Foreign Exchange Contingency Reserve Account losses	187.2	–	–	387.6	–	–
Revaluation losses on foreign currency transactions	225.5	–	–	–	–	–
Premiums on loan transactions	1 040.8	–	–	–	–	–
Settlement of Saambou Bank liability	–	–	–	–	–	–
Skills levy and sector education and training authorities (Higher Education and Training)	15 462.2	–	–	16 641.5	–	–
Magistrates' salaries (Justice and Constitutional Development)	1 880.6	–	–	2 140.5	–	–
Judges' salaries (Office of the Chief Justice and Judicial Administration)	950.1	–	–	966.1	–	–
International oil pollution compensation fund (Transport)	1.7	–	–	10.0	–	–
Total direct charges against the National Revenue Fund	588 487.7	410 698.6	11 223.8	636 177.5	441 331.1	11 785.0
Provisional allocation not assigned to votes	–	–	–	–	–	–
Total	1 307 422.5	500 390.8	103 255.0	1 403 215.4	538 160.2	112 524.2
Contingency reserve	–	–	–	6 000.0	–	–
National government projected underspending	–	–	–	–	–	–
Local government repayment to the National Revenue Fund	–	–	–	–	–	–
Main budget expenditure	1 307 422.5	500 390.8	103 255.0	1 409 215.4	538 160.2	112 524.2

1) Includes provincial equitable share and conditional grants allocated to provinces.

2) Includes local government equitable share and conditional grants allocated to local government as well as general fuel levy sharing with metropolitan municipalities.

Source: National Treasury

Table 4
Main budget: expenditure defrayed from the
National Revenue Fund by vote

2018/19			2019/20			
Budget estimate	of which		Budget estimate	of which		R million
	transfers to provinces 1)	transfers to local government 2)		transfers to provinces 1)	transfers to local government 2)	
514.9	-	-	549.9	-	-	1 The Presidency
1 782.6	-	-	1 897.9	-	-	2 Parliament
1 520.7	-	-	1 612.3	-	-	3 Communications
85 113.8	130.6	79 890.1	91 060.4	137.9	85 542.7	4 Cooperative Governance and Traditional Affairs
-	-	62 731.8	-	-	67 473.5	of which: local government equitable share
7 816.0	-	-	7 647.1	-	-	5 Home Affairs
6 765.7	-	-	6 505.5	-	-	6 International Relations and Cooperation
32 395.0	-	1 691.0	34 014.0	-	1 785.7	7 National Treasury
942.5	-	-	995.9	-	-	8 Planning, Monitoring and Evaluation
277.2	-	-	296.5	-	-	9 Public Enterprises
944.6	-	-	1 008.5	-	-	10 Public Service and Administration
7 494.3	824.0	729.3	7 937.8	882.3	781.0	11 Public Works
2 248.8	-	-	2 309.1	-	-	12 Statistics South Africa
234.0	-	-	248.5	-	-	13 Women
24 795.3	21 023.1	-	26 196.0	22 230.1	-	14 Basic Education
60 671.8	-	-	64 320.9	-	-	15 Higher Education and Training
46 667.0	41 216.5	-	50 384.9	44 615.2	-	16 Health
173 186.7	758.4	-	186 109.7	805.7	-	17 Social Development
24 453.6	-	-	26 155.8	-	-	18 Correctional Services
50 610.3	-	-	53 966.4	-	-	19 Defence and Military Veterans
267.0	-	-	285.8	-	-	20 Independent Police Investigative Directorate
17 643.7	-	-	18 798.6	-	-	21 Justice and Constitutional Development
1 071.0	-	-	1 143.9	-	-	22 Office of the Chief Justice and Judicial Administration
92 741.0	-	-	98 945.9	-	-	23 Police
7 139.4	2 381.1	-	7 576.8	2 541.6	-	24 Agriculture, Forestry and Fisheries
844.7	-	-	904.3	-	-	25 Economic Development
8 469.9	-	2 419.5	9 950.8	-	3 555.0	26 Energy
7 061.2	-	-	7 378.0	-	-	27 Environmental Affairs
3 266.5	-	-	3 451.5	-	-	28 Labour
1 906.7	-	-	1 850.0	-	-	29 Mineral Resources
7 916.0	-	-	8 191.4	-	-	30 Science and Technology
1 529.9	-	-	1 618.3	-	-	31 Small Business Development
1 727.5	-	-	1 828.8	-	-	32 Telecommunications and Postal Services
2 288.1	-	-	2 397.1	-	-	33 Tourism
9 965.9	-	-	9 116.0	-	-	34 Trade and Industry
64 950.2	17 526.0	6 696.2	68 545.9	18 507.4	7 082.1	35 Transport
16 560.8	-	5 619.1	17 514.8	-	5 932.7	36 Water and Sanitation
4 491.7	1 498.6	-	4 752.3	1 580.2	-	37 Arts and Culture
35 414.7	21 115.2	11 956.1	37 447.5	22 338.2	12 630.8	38 Human Settlements
10 653.4	-	-	11 290.7	-	-	39 Rural Development and Land Reform
1 125.6	618.4	-	1 190.9	653.0	-	40 Sport and Recreation South Africa
825 469.4	107 091.9	109 001.4	877 396.3	114 291.6	117 309.9	Total appropriation by vote
						Plus:
						Direct charges against the National Revenue Fund
6.7	-	-	7.3	-	-	President and Deputy President salaries (The Presidency)
588.6	-	-	633.3	-	-	Members' remuneration (Parliament)
180 651.5	-	-	197 319.8	-	-	Debt-service costs (National Treasury)
471 522.5	471 522.5	-	506 103.7	506 103.7	-	4) Provincial equitable share (National Treasury)
12 468.6	-	12 468.6	13 166.8	-	13 166.8	General fuel levy sharing with metropolitan municipalities (National Treasury)
-	-	-	-	-	-	National Revenue Fund payments (National Treasury)
						of which:
						Defrayal of the Gold and Foreign Exchange Contingency Reserve Account losses
						Revaluation losses on foreign currency transactions
						Premiums on loan transactions
						Settlement of Saambou Bank liability
17 968.2	-	-	19 454.1	-	-	Skills levy and sector education and training authorities (Higher Education and Training)
2 264.7	-	-	2 435.4	-	-	Magistrates' salaries (Justice and Constitutional Development)
1 022.1	-	-	1 098.5	-	-	Judges' salaries (Office of the Chief Justice and Judicial Administration)
10.2	-	-	10.4	-	-	International oil pollution compensation fund (Transport)
686 503.0	471 522.5	12 468.6	740 229.2	506 103.7	13 166.8	Total direct charges against the National Revenue Fund
210.9	-	-	14 566.4	-	-	Provisional allocation not assigned to votes
1 512 183.3	578 614.4	121 469.9	1 632 192.0	620 395.3	130 476.7	Total
10 000.0	-	-	20 000.0	-	-	Contingency reserve
-	-	-	-	-	-	National government projected underspending
-	-	-	-	-	-	Local government repayment to the National Revenue Fund
1 522 183.3	578 614.4	121 469.9	1 652 192.0	620 395.3	130 476.7	Main budget expenditure

3) Budget estimate adjusted for function shifts.

4) Provincial equitable share excluding conditional grants to provinces.

Table 5
Consolidated national, provincial and social security
funds expenditure: economic classification 1)

R million	2013/14		2014/15		2015/16		2016/17
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
Current payments	613 901.9	56.0%	659 225.8	55.9%	712 676.8	54.5%	777 219.3
Compensation of employees	370 854.0	33.8%	397 171.1	33.7%	427 995.5	32.7%	462 611.2
Goods and services	141 749.1	12.9%	147 061.1	12.5%	155 438.7	11.9%	168 005.1
Interest and rent on land	101 298.8	9.2%	114 993.7	9.7%	129 242.6	9.9%	146 603.0
Transfers and subsidies	432 252.2	39.4%	465 503.2	39.5%	508 800.9	38.9%	546 682.1
Provinces and municipalities	87 556.9	8.0%	93 145.3	7.9%	105 018.6	8.0%	109 698.3
<i>of which: local government share</i> 2)	72 982.0	6.7%	77 379.8	6.6%	87 679.2	6.7%	92 031.2
Departmental agencies and accounts	87 107.5	7.9%	94 463.8	8.0%	100 705.3	7.7%	109 917.5
Higher education institutions	22 632.0	2.1%	24 441.3	2.1%	26 451.5	2.0%	28 055.4
Foreign governments and international organisations	1 934.5	0.2%	1 871.0	0.2%	1 935.1	0.1%	2 158.4
Public corporations and private enterprises	35 132.0	3.2%	40 417.4	3.4%	43 543.5	3.3%	44 481.6
Public corporations	26 982.1	2.5%	32 393.2	2.7%	35 395.8	2.7%	35 363.6
Subsidies on products and production	10 806.3	1.0%	11 557.9	1.0%	12 388.7	0.9%	12 401.3
Other transfers	16 175.9	1.5%	20 835.3	1.8%	23 007.1	1.8%	22 962.3
Private enterprises	8 149.9	0.7%	8 024.2	0.7%	8 147.7	0.6%	9 117.9
Subsidies on products and production	4 782.0	0.4%	4 560.5	0.4%	4 764.3	0.4%	5 081.3
Other transfers	3 367.8	0.3%	3 463.7	0.3%	3 383.5	0.3%	4 036.7
Non-profit institutions	23 851.5	2.2%	25 097.6	2.1%	26 490.7	2.0%	28 291.8
Households	174 037.9	15.9%	186 066.8	15.8%	204 656.3	15.6%	224 079.2
Social benefits	147 621.6	13.5%	157 455.2	13.3%	175 079.7	13.4%	191 752.7
Other transfers to households	26 416.3	2.4%	28 611.6	2.4%	29 576.6	2.3%	32 326.5
Payments for capital assets	45 390.1	4.1%	49 146.6	4.2%	56 741.1	4.3%	50 552.3
Buildings and other fixed structures	35 985.5	3.3%	38 573.4	3.3%	46 238.1	3.5%	40 567.3
Buildings	18 985.3	1.7%	19 916.1	1.7%	21 301.7	1.6%	20 880.6
Other fixed structures	17 000.2	1.6%	18 657.4	1.6%	24 936.5	1.9%	19 686.7
Machinery and equipment	8 950.1	0.8%	9 849.9	0.8%	9 718.0	0.7%	9 604.7
Transport equipment	3 105.1	0.3%	3 579.8	0.3%	4 124.4	0.3%	3 063.4
Other machinery and equipment	5 845.0	0.5%	6 270.1	0.5%	5 593.6	0.4%	6 541.3
Land and sub-soil assets	137.0	0.0%	357.7	0.0%	209.0	0.0%	75.9
Software and other intangible assets	299.5	0.0%	346.1	0.0%	457.8	0.0%	256.9
Other assets 3)	18.0	0.0%	19.4	0.0%	118.2	0.0%	47.5
Payments for financial assets 4)	4 194.0	0.4%	5 620.8	0.5%	30 252.3	2.3%	6 406.9
Subtotal: votes and direct charges	1 095 738.2	100.0%	1 179 496.4	100.0%	1 308 471.1	100.0%	1 380 860.6
Plus:							
Contingency reserve	–	–	–	–	–	–	–
Total consolidated expenditure	1 095 738.2	100.0%	1 179 496.4	100.0%	1 308 471.1	100.0%	1 380 860.6

1) These figures were estimated by the National Treasury and may differ from data published by Statistics South Africa and the Reserve Bank. The numbers in this table are not strictly comparable to those published in previous years due to the reclassification of expenditure items for previous years. Data for the previous years has been adjusted accordingly.

2) Includes equitable share and conditional grants to local government.

Source: National Treasury

Table 5
Consolidated national, provincial and social security
funds expenditure: economic classification ¹⁾

	2017/18		2018/19		2019/20		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
56.3%	836 062.7	56.3%	902 114.6	56.3%	970 618.1	55.9%	Current payments
33.5%	497 094.9	33.5%	531 084.5	33.1%	570 142.9	32.8%	Compensation of employees
12.2%	176 171.2	11.9%	189 706.5	11.8%	202 154.8	11.6%	Goods and services
10.6%	162 796.6	11.0%	181 323.5	11.3%	198 320.3	11.4%	Interest and rent on land
39.6%	583 884.6	39.3%	631 037.2	39.4%	684 290.1	39.4%	Transfers and subsidies
7.9%	118 903.0	8.0%	128 019.2	8.0%	139 458.1	8.0%	Provinces and municipalities
6.7%	100 739.1	6.8%	109 001.4	6.8%	117 309.9	6.8%	²⁾ of which: local government share
8.0%	115 284.2	7.8%	126 473.5	7.9%	142 449.8	8.2%	Departmental agencies and accounts
2.0%	31 713.3	2.1%	36 248.1	2.3%	38 283.5	2.2%	Higher education institutions
0.2%	1 971.7	0.1%	2 076.7	0.1%	2 146.7	0.1%	Foreign governments and international organisations
3.2%	45 618.1	3.1%	48 919.7	3.1%	51 944.5	3.0%	Public corporations and private enterprises
2.6%	36 334.2	2.4%	39 144.5	2.4%	41 133.3	2.4%	Public corporations
0.9%	14 417.8	1.0%	15 108.3	0.9%	15 794.1	0.9%	Subsidies on products and production
1.7%	21 916.4	1.5%	24 036.1	1.5%	25 339.2	1.5%	Other transfers
0.7%	9 283.9	0.6%	9 775.2	0.6%	10 811.2	0.6%	Private enterprises
0.4%	5 235.7	0.4%	5 313.3	0.3%	6 197.1	0.4%	Subsidies on products and production
0.3%	4 048.1	0.3%	4 462.0	0.3%	4 614.1	0.3%	Other transfers
2.0%	29 995.7	2.0%	32 106.8	2.0%	34 325.5	2.0%	Non-profit institutions
16.2%	240 398.7	16.2%	257 193.2	16.0%	275 682.0	15.9%	Households
13.9%	206 390.5	13.9%	221 175.8	13.8%	237 485.8	13.7%	Social benefits
2.3%	34 008.2	2.3%	36 017.4	2.2%	38 196.2	2.2%	Other transfers to households
3.7%	53 995.3	3.6%	55 449.3	3.5%	57 727.5	3.3%	Payments for capital assets
2.9%	42 785.8	2.9%	44 012.5	2.7%	45 835.8	2.6%	Buildings and other fixed structures
1.5%	24 108.3	1.6%	24 275.3	1.5%	25 052.2	1.4%	Buildings
1.4%	18 677.5	1.3%	19 737.2	1.2%	20 783.6	1.2%	Other fixed structures
0.7%	10 787.3	0.7%	11 149.3	0.7%	11 592.9	0.7%	Machinery and equipment
0.2%	3 869.6	0.3%	4 242.9	0.3%	4 233.4	0.2%	Transport equipment
0.5%	6 917.6	0.5%	6 906.4	0.4%	7 359.5	0.4%	Other machinery and equipment
0.0%	75.4	0.0%	39.5	0.0%	41.7	0.0%	Land and sub-soil assets
0.0%	304.1	0.0%	219.6	0.0%	226.8	0.0%	Software and other intangible assets
0.0%	42.7	0.0%	28.4	0.0%	30.3	0.0%	³⁾ Other assets
0.5%	5 552.4	0.4%	4 973.0	0.3%	5 217.0	0.3%	⁴⁾ Payments for financial assets
100.0%	1 479 495.0	99.6%	1 593 574.0	99.4%	1 717 852.6	98.85%	Subtotal: votes and direct charges
-	6 000.0	0.4%	10 000.0	0.6%	20 000.0	1.2%	Plus: Contingency reserve
100.0%	1 485 495.0	100.0%	1 603 574.0	100.0%	1 737 852.6	100.0%	Total consolidated expenditure

3) Includes biological, heritage and specialised military assets.

4) Includes National Revenue Fund payments previously accounted for separately.

Table 6
Consolidated national, provincial and social security
funds expenditure: functional classification ¹⁾

	2013/14		2014/15		2015/16		2016/17
	Estimated outcome	% of total	Estimated outcome	% of total	Estimated outcome	% of total	Revised estimate
R million							
General public services ²⁾	163 012.5	14.9%	180 324.1	15.3%	200 260.2	15.3%	223 303.3
<i>of which: debt-service costs</i>	<i>101 184.7</i>	<i>9.2%</i>	<i>114 798.4</i>	<i>9.7%</i>	<i>128 795.6</i>	<i>9.8%</i>	<i>146 281.4</i>
Defence	40 647.5	3.7%	42 957.4	3.6%	45 151.0	3.5%	47 318.5
Public order and safety	109 124.3	10.0%	115 341.0	9.8%	122 009.1	9.3%	128 941.1
Police services	74 235.1	6.8%	78 188.9	6.6%	82 829.0	6.3%	87 370.3
Law courts	16 237.8	1.5%	17 622.0	1.5%	18 590.5	1.4%	19 989.9
Prisons	18 651.4	1.7%	19 530.0	1.7%	20 589.7	1.6%	21 580.8
Economic affairs	122 820.2	11.2%	132 394.5	11.2%	164 881.7	12.6%	146 085.8
General economic, commercial and labour affairs	27 772.5	2.5%	28 277.2	2.4%	30 365.7	2.3%	28 057.8
Agriculture, forestry, fishing and hunting	17 367.3	1.6%	17 579.9	1.5%	17 683.4	1.4%	18 639.7
Fuel and energy	6 481.9	0.6%	6 222.3	0.5%	30 149.9	2.3%	7 344.8
Mining, manufacturing and construction	1 335.7	0.1%	1 479.6	0.1%	1 504.4	0.1%	1 561.4
Transport	60 887.5	5.6%	69 430.4	5.9%	75 798.9	5.8%	79 898.8
Communication	2 782.4	0.3%	2 614.5	0.2%	2 393.7	0.2%	3 264.5
Other industries	2 611.1	0.2%	2 730.6	0.2%	2 881.6	0.2%	3 085.2
Economic affairs not elsewhere classified	3 581.8	0.3%	4 060.0	0.3%	4 104.0	0.3%	4 233.6
Environmental protection	5 280.4	0.5%	5 748.4	0.5%	5 969.5	0.5%	6 422.8
Housing and community amenities	113 173.4	10.3%	121 829.2	10.3%	135 871.6	10.4%	140 630.0
Housing development	29 206.0	2.7%	32 292.7	2.7%	32 803.7	2.5%	34 147.9
Community development	72 989.0	6.7%	77 445.1	6.6%	86 923.8	6.6%	90 583.2
Water supply	10 978.4	1.0%	12 091.4	1.0%	16 144.0	1.2%	15 899.0
Health	132 990.7	12.1%	143 848.3	12.2%	158 419.2	12.1%	169 180.3
Recreation and culture	7 933.5	0.7%	8 426.9	0.7%	8 913.0	0.7%	9 402.7
Education	230 443.2	21.0%	246 442.1	20.9%	265 370.8	20.3%	287 644.5
Social protection	170 312.6	15.5%	182 184.4	15.4%	201 625.0	15.4%	221 931.5
Subtotal: votes and direct charges	1 095 738.2	100.0%	1 179 496.4	100.0%	1 308 471.1	100.0%	1 380 860.6
Plus:							
Contingency reserve	–	–	–	–	–	–	–
Total consolidated expenditure	1 095 738.2	100.0%	1 179 496.4	100.0%	1 308 471.1	100.0%	1 380 860.6

1) These figures were estimated by the National Treasury and may differ from data published by Statistics South Africa. The numbers in this table are not strictly comparable to those published in previous years due to the allocation of some of the unallocable expenditure for previous years. Data for the previous years has been adjusted accordingly.

Source: National Treasury

Table 6
Consolidated national, provincial and social security
funds expenditure: functional classification ¹⁾

	2017/18		2018/19		2019/20		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
16.2%	240 451.1	16.3%	262 085.4	16.4%	282 836.0	16.5%	2) General public services
10.6%	162 353.1	11.0%	180 651.5	11.3%	197 319.8	11.5%	<i>of which: debt-service costs</i>
3.4%	48 767.5	3.3%	50 714.8	3.2%	53 885.8	3.1%	Defence
9.3%	137 922.3	9.3%	146 741.2	9.2%	156 567.4	9.1%	Public order and safety
6.3%	93 926.5	6.3%	99 985.8	6.3%	106 617.2	6.2%	Police services
1.4%	21 181.0	1.4%	22 301.0	1.4%	23 793.7	1.4%	Law courts
1.6%	22 814.8	1.5%	24 454.3	1.5%	26 156.5	1.5%	Prisons
10.6%	150 997.8	10.2%	161 885.8	10.2%	175 221.3	10.2%	Economic affairs
2.0%	27 978.6	1.9%	30 355.0	1.9%	32 826.6	1.9%	General economic, commercial and labour affairs
1.3%	19 204.3	1.3%	20 200.8	1.3%	21 465.2	1.2%	Agriculture, forestry, fishing and hunting
0.5%	8 204.4	0.6%	8 559.2	0.5%	10 038.7	0.6%	Fuel and energy
0.1%	1 625.3	0.1%	1 618.6	0.1%	1 719.2	0.1%	Mining, manufacturing and construction
5.8%	83 719.9	5.7%	90 181.1	5.7%	95 898.9	5.6%	Transport
0.2%	2 842.7	0.2%	3 030.3	0.2%	5 217.5	0.3%	Communication
0.2%	3 265.4	0.2%	3 527.7	0.2%	3 713.0	0.2%	Other industries
0.3%	4 157.3	0.3%	4 413.1	0.3%	4 342.2	0.3%	Economic affairs not elsewhere classified
0.5%	6 881.5	0.5%	7 173.1	0.5%	7 444.9	0.4%	Environmental protection
10.2%	151 238.8	10.2%	162 512.8	10.2%	174 863.0	10.2%	Housing and community amenities
2.5%	36 609.3	2.5%	38 667.1	2.4%	40 925.6	2.4%	Housing development
6.6%	99 089.6	6.7%	106 853.3	6.7%	115 991.0	6.8%	Community development
1.2%	15 539.9	1.1%	16 992.4	1.1%	17 946.3	1.0%	Water supply
12.3%	185 576.5	12.5%	199 551.3	12.5%	215 132.5	12.5%	Health
0.7%	10 218.9	0.7%	10 485.5	0.7%	11 138.5	0.6%	Recreation and culture
20.8%	307 695.6	20.8%	335 690.1	21.1%	364 606.7	21.2%	Education
16.1%	239 744.9	16.2%	256 734.0	16.1%	276 156.6	16.1%	Social protection
100.0%	1 479 495.0	99.6%	1 593 574.0	99.4%	1 717 852.6	98.8%	Subtotal: votes and direct charges
–	6 000.0	0.4%	10 000.0	0.6%	20 000.0	1.2%	Plus: Contingency reserve
100.0%	1 485 495.0	100.0%	1 603 574.0	100.0%	1 737 852.6	100.0%	Total consolidated expenditure

2) *Mainly general administration, cost of raising loans and unallocable capital expenditure, as well as National Revenue Fund payments previously accounted for separately.*

Table 7
Consolidated government revenue and expenditure:
economic classification 1)

R million	2013/14		2014/15		2015/16		2016/17
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
Revenue							
Current revenue	1 007 806.1	100.0%	1 097 441.8	99.9%	1 221 598.7	100.0%	1 297 045.0
<i>Tax revenue (net of SACU)</i>	907 543.8	90.0%	989 017.8	90.0%	1 084 197.5	88.7%	1 178 281.5
<i>Non-tax revenue</i> 2)	100 262.3	9.9%	108 424.0	9.9%	137 401.2	11.2%	118 763.5
Sales of capital assets	244.6	0.0%	1 424.4	0.1%	366.2	0.0%	250.1
Total revenue	1 008 050.7	100.0%	1 098 866.2	100.0%	1 221 964.9	100.0%	1 297 295.0
Expenditure							
Economic classification							
Current payments	691 709.7	60.5%	744 260.5	60.3%	805 093.0	59.0%	873 876.0
Compensation of employees	407 960.7	35.7%	437 363.0	35.5%	473 145.3	34.7%	512 240.2
Goods and services	174 172.0	15.2%	185 539.1	15.0%	195 639.6	14.3%	208 275.7
Interest and rent on land	109 577.1	9.6%	121 358.4	9.8%	136 308.1	10.0%	153 360.1
Transfers and subsidies	371 855.6	32.5%	398 060.5	32.3%	435 636.2	31.9%	471 908.4
Provinces and municipalities	89 508.3	7.8%	95 795.6	7.8%	107 898.0	7.9%	112 736.0
Departmental agencies and accounts	20 119.8	1.8%	24 229.5	2.0%	23 216.8	1.7%	24 852.0
Higher education institutions	23 378.6	2.0%	25 541.9	2.1%	28 998.6	2.1%	30 650.6
Foreign governments and international organisations	2 159.5	0.2%	1 920.7	0.2%	2 091.2	0.2%	2 158.4
Public corporations and private enterprises	25 659.1	2.2%	26 843.2	2.2%	28 825.9	2.1%	31 941.0
Non-profit institutions	26 201.6	2.3%	26 617.1	2.2%	28 287.4	2.1%	29 791.5
Households	184 828.8	16.2%	197 112.4	16.0%	216 318.4	15.9%	239 778.8
Payments for capital assets	75 662.1	6.6%	85 508.4	6.9%	93 208.8	6.8%	93 013.4
Buildings and other fixed structures	54 850.9	4.8%	61 137.5	5.0%	73 378.6	5.4%	68 516.0
Machinery and equipment	18 186.3	1.6%	21 771.6	1.8%	16 966.1	1.2%	21 114.7
Land and sub-soil assets	1 083.0	0.1%	1 389.3	0.1%	1 022.0	0.1%	831.2
Software and other intangible assets	1 510.2	0.1%	1 171.1	0.1%	1 683.6	0.1%	2 435.4
Other assets 3)	31.6	0.0%	38.8	0.0%	158.5	0.0%	116.2
Payments for financial assets 4)	4 194.0	0.4%	5 620.8	0.5%	30 252.3	2.2%	6 406.9
Subtotal: economic classification	1 143 421.5	100%	1 233 450.1	100.0%	1 364 190.3	100.0%	1 445 204.8
Contingency reserve	–		–		–		–
Total consolidated expenditure	1 143 421.5		1 233 450.1		1 364 190.3		1 445 204.8
Budget balance	-135 370.8		-134 584.0		-142 225.4		-147 909.7
<i>Percentage of GDP</i>	-3.7%		-3.5%		-3.5%		-3.4%
Financing							
Change in loan liabilities							
<i>Domestic short- and long-term loans (net)</i>	173 555.0		164 240.1		160 592.7		157 065.6
<i>Foreign loans (net)</i>	-360.8		7 261.0		-6 050.7		41 632.9
Change in cash and other balances (- increase)	-37 823.5		-36 917.1		-12 316.6		-50 788.8
Borrowing requirement (net)	135 370.8		134 584.0		142 225.4		147 909.7
GDP	3 624 308.0		3 863 080.0		4 086 812.0		4 409 810.7

1) Consisting of national and provincial government, social security funds and public entities. Refer to Annexure W2 for a detailed list of entities included.

In some cases figures were estimated by the National Treasury and may differ from data published by Statistics South Africa and the Reserve Bank.

2) Includes National Revenue Fund receipts previously accounted for separately.

Source: National Treasury

Table 7
 Consolidated government revenue and expenditure:
 economic classification 1)

2016/17	2017/18		2018/19		2019/20		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
100.0%	1 413 941.9	100.0%	1 535 064.8	100.0%	1 668 357.2	100.0%	Revenue
90.8%	1 287 535.6	91.0%	1 403 118.0	91.4%	1 526 654.1	91.5%	Current revenue
9.2%	126 406.3	8.9%	131 946.8	8.6%	141 703.2	8.5%	<i>Tax revenue (net of SACU)</i>
0.0%	159.5	0.0%	164.0	0.0%	173.4	0.0%	<i>Non-tax revenue</i>
							Sales of capital assets
100.0%	1 414 101.4	100.0%	1 535 228.9	100.0%	1 668 530.6	100.0%	Total revenue
							Expenditure
							Economic classification
							Current payments
60.5%	941 431.7	60.5%	1 013 735.3	60.8%	1 091 055.8	60.8%	Compensation of employees
35.4%	550 354.7	35.3%	588 651.6	35.3%	631 059.0	35.2%	Goods and services
14.4%	221 742.4	14.2%	237 475.6	14.2%	253 631.1	14.1%	Interest and rent on land
10.6%	169 334.6	10.9%	187 608.1	11.3%	206 365.7	11.5%	Transfers and subsidies
32.7%	508 753.7	32.7%	543 737.3	32.6%	590 208.5	32.9%	Provinces and municipalities
7.8%	122 192.2	7.8%	131 475.1	7.9%	143 186.8	8.0%	Departmental agencies and accounts
1.7%	25 664.5	1.6%	27 282.7	1.6%	28 851.8	1.6%	Higher education institutions
2.1%	37 882.9	2.4%	38 564.0	2.3%	41 203.8	2.3%	Foreign governments and international organisations
0.1%	1 993.9	0.1%	2 116.3	0.1%	2 194.2	0.1%	Public corporations and private enterprises
2.2%	31 442.4	2.0%	33 698.6	2.0%	38 413.3	2.1%	Non-profit institutions
2.1%	31 594.9	2.0%	33 847.7	2.0%	36 251.0	2.0%	Households
16.6%	257 982.9	16.6%	276 752.8	16.6%	300 107.5	16.7%	Payments for capital assets
6.4%	101 389.3	6.5%	104 643.3	6.3%	107 839.3	6.0%	Buildings and other fixed structures
4.7%	76 647.2	4.9%	80 774.6	4.8%	83 326.1	4.6%	Machinery and equipment
1.5%	22 259.3	1.4%	21 995.3	1.3%	22 673.3	1.3%	Land and sub-soil assets
0.1%	423.7	0.0%	218.0	0.0%	222.1	0.0%	Software and other intangible assets
0.2%	1 685.4	0.1%	1 429.8	0.1%	1 397.9	0.1%	Other assets
0.0%	373.7	0.0%	225.6	0.0%	219.8	0.0%	Payments for financial assets
0.4%	5 552.4	0.4%	4 973.0	0.3%	5 217.0	0.3%	Contingency reserve
100.0%	1 557 127.1	100.0%	1 667 089.0	100.0%	1 794 320.5	100.0%	Subtotal: economic classification
	6 000.0		10 000.0		20 000.0		Total consolidated expenditure
	1 563 127.1		1 677 089.0		1 814 320.5		Budget balance
	-149 025.7		-141 860.1		-145 789.9		<i>Percentage of GDP</i>
	-3.1%		-2.8%		-2.6%		Financing
							Change in loan liabilities
	151 631.0		158 702.0		159 448.9		<i>Domestic short- and long-term loans (net)</i>
	19 585.5		25 368.5		-19 851.5		<i>Foreign loans (net)</i>
	-22 190.7		-42 210.3		6 192.5		Change in cash and other balances (- increase)
	149 025.7		141 860.1		145 789.9		Borrowing requirement (net)
	4 741 206.4		5 129 165.2		5 545 542.2		<i>GDP</i>

3) Includes biological, heritage and specialised military assets.

4) Includes extraordinary payments previously accounted for separately.

Table 8
Consolidated government expenditure: functional classification 1)

	2013/14		2014/15		2015/16		2016/17
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
R million							
General public services 2)	168 449.6	14.7%	188 276.6	15.3%	208 448.0	15.3%	232 389.7
<i>of which: debt-service costs</i>	101 184.7	8.8%	114 798.4	9.3%	128 795.6	9.4%	146 281.4
Defence	40 857.4	3.6%	43 030.0	3.5%	45 864.4	3.4%	47 577.6
Public order and safety	109 286.3	9.6%	115 437.2	9.4%	122 149.1	9.0%	129 336.3
Police services	74 240.8	6.5%	78 195.9	6.3%	82 817.0	6.1%	87 394.3
Law courts	16 259.2	1.4%	17 564.5	1.4%	18 575.0	1.4%	20 090.7
Prisons	18 651.4	1.6%	19 530.0	1.6%	20 589.7	1.5%	21 580.8
Public order and safety not elsewhere classified	134.9	0.0%	146.7	0.0%	167.3	0.0%	270.5
Economic affairs	145 681.4	12.7%	152 817.3	12.4%	182 207.6	13.4%	168 822.3
General economic, commercial and labour affairs	32 209.1	2.8%	32 350.2	2.6%	34 927.0	2.6%	33 387.8
Agriculture, forestry, fishing and hunting	18 118.6	1.6%	18 083.6	1.5%	18 432.3	1.4%	18 824.7
Fuel and energy	7 568.0	0.7%	7 131.2	0.6%	31 671.5	2.3%	8 576.5
Mining, manufacturing and construction	2 052.5	0.2%	2 243.6	0.2%	2 169.1	0.2%	2 290.2
Transport	75 359.5	6.6%	82 347.1	6.7%	83 436.0	6.1%	92 032.9
Communication	3 239.8	0.3%	3 091.0	0.3%	3 219.8	0.2%	4 984.3
Other industries	2 712.0	0.2%	2 880.6	0.2%	2 967.0	0.2%	3 279.0
Economic affairs not elsewhere classified	4 421.8	0.4%	4 690.0	0.4%	5 385.0	0.4%	5 446.8
Environmental protection	7 417.7	0.6%	8 628.8	0.7%	9 004.3	0.7%	8 582.4
Housing and community amenities	128 858.4	11.3%	141 553.3	11.5%	159 239.4	11.7%	164 334.0
Housing development	30 282.0	2.6%	33 394.3	2.7%	34 194.1	2.5%	35 363.6
Community development	73 667.8	6.4%	78 559.1	6.4%	87 880.6	6.4%	91 759.2
Water supply	24 908.6	2.2%	29 595.9	2.4%	37 164.7	2.7%	37 206.2
Housing and community amenities not elsewhere classified	–	–	4.0	0.0%	–	–	5.0
Health	133 779.3	11.7%	144 257.8	11.7%	159 070.8	11.7%	170 076.3
Recreation and culture	8 230.4	0.7%	8 572.3	0.7%	9 177.5	0.7%	9 735.1
Education	230 501.4	20.2%	248 185.5	20.1%	267 338.6	19.6%	292 081.3
Social protection	170 359.5	14.9%	182 691.4	14.8%	201 690.6	14.8%	222 269.8
Subtotal: functional classification	1 143 421.5	100%	1 233 450.1	100%	1 364 190.3	100%	1 445 204.8
Plus:							
Contingency reserve	–		–		–		–
Unallocated							
Total consolidated expenditure	1 143 421.5		1 233 450.1		1 364 190.3		1 445 204.8

1) Consisting of national and provincial government, social security funds and public entities. Refer to Annexure W2 for a detailed list of entities included.

In some cases figures were estimated by the National Treasury and may differ from data published by Statistics South Africa and the Reserve Bank.

Source: National Treasury

Table 8
Consolidated government expenditure: functional classification 1)

2016/17	2017/18		2018/19		2019/20		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	
							R million
16.1%	249 353.2	16.0%	270 682.1	16.2%	292 719.9	16.3%	2) General public services
10.1%	162 353.1	10.4%	180 651.5	10.8%	197 319.8	11.0%	<i>of which: debt-service costs</i>
3.3%	49 103.7	3.2%	51 075.0	3.1%	54 313.7	3.0%	Defence
8.9%	138 211.9	8.9%	147 024.7	8.8%	156 842.2	8.7%	Public order and safety
6.0%	93 939.8	6.0%	99 989.3	6.0%	106 618.5	5.9%	Police services
1.4%	21 189.3	1.4%	22 331.0	1.3%	23 803.5	1.3%	Law courts
1.5%	22 814.8	1.5%	24 454.3	1.5%	26 156.5	1.5%	Prisons
0.0%	267.9	0.0%	250.1	0.0%	263.6	0.0%	Public order and safety not elsewhere classified
11.7%	178 189.6	11.4%	189 865.6	11.4%	203 526.6	11.3%	Economic affairs
2.3%	33 095.6	2.1%	36 019.6	2.2%	38 846.3	2.2%	General economic, commercial and labour affairs
1.3%	19 270.2	1.2%	20 273.3	1.2%	21 541.2	1.2%	Agriculture, forestry, fishing and hunting
0.6%	10 216.4	0.7%	10 938.3	0.7%	12 572.8	0.7%	Fuel and energy
0.2%	2 393.9	0.2%	2 422.8	0.1%	2 483.3	0.1%	Mining, manufacturing and construction
6.4%	100 251.7	6.4%	106 245.1	6.4%	111 752.1	6.2%	Transport
0.3%	4 358.7	0.3%	4 679.6	0.3%	6 983.1	0.4%	Communication
0.2%	3 490.2	0.2%	3 759.6	0.2%	3 949.7	0.2%	Other industries
0.4%	5 113.0	0.3%	5 327.3	0.3%	5 398.1	0.3%	Economic affairs not elsewhere classified
0.6%	9 233.9	0.6%	9 618.0	0.6%	9 923.2	0.6%	Environmental protection
11.4%	179 122.0	11.5%	192 307.3	11.5%	206 990.8	11.5%	Housing and community amenities
2.4%	37 852.6	2.4%	39 934.7	2.4%	42 263.1	2.4%	Housing development
6.3%	100 266.8	6.4%	108 090.6	6.5%	117 323.4	6.5%	Community development
2.6%	41 001.1	2.6%	44 282.0	2.7%	47 404.3	2.6%	Water supply
0.0%	1.5	0.0%	-	-	-	-	Housing and community amenities not elsewhere classified
11.8%	186 636.8	12.0%	200 483.2	12.0%	216 318.4	12.1%	Health
0.7%	10 448.8	0.7%	10 828.1	0.6%	11 334.9	0.6%	Recreation and culture
20.2%	316 349.8	20.3%	337 991.0	20.3%	365 759.2	20.4%	Education
15.4%	240 477.4	15.4%	257 214.0	15.4%	276 591.7	15.4%	Social protection
100%	1 557 127.1	100%	1 667 089.0	100%	1 794 320.5	100%	Subtotal: functional classification
	6 000.0		10 000.0		20 000.0		Plus:
							Contingency reserve
							Unallocated
	1 563 127.1		1 677 089.0		1 814 320.5		Total consolidated expenditure

2) Mainly general administration, cost of raising loans and unallocable capital expenditure, as well as National Revenue Fund payments previously accounted for separately.

Table 9
Consolidated government revenue, expenditure and financing

	2013/14	2014/15	2015/16	2016/17
R million	Outcome	Outcome	Outcome	Revised estimate
Operating account				
Current receipts	991 202.4	1 080 566.3	1 177 501.3	1 279 561.4
<i>Tax receipts (net of SACU transfers)</i>	907 543.8	989 017.8	1 084 197.5	1 178 281.5
<i>Non-tax receipts (including departmental receipts)</i>	77 217.4	84 849.7	87 057.2	95 854.8
<i>Transfers received</i>	6 441.2	6 698.8	6 246.5	5 425.1
Current payments	1 005 419.7	1 082 538.7	1 175 663.3	1 276 528.7
<i>Compensation of employees</i>	407 960.7	437 363.0	473 145.3	512 240.2
<i>Goods and services</i>	174 172.0	185 539.1	195 639.6	208 275.7
<i>Interest and rent on land</i>	109 577.1	121 358.4	136 308.1	153 360.1
<i>Transfers and subsidies</i>	313 710.0	338 278.2	370 570.3	402 652.6
Current balance	-14 217.4	-1 972.4	1 838.0	3 032.8
<i>Percentage of GDP</i>	-0.4%	-0.1%	0.0%	0.1%
Capital account				
<i>Capital receipts</i>	244.6	1 424.4	366.2	250.1
<i>Transfers and subsidies</i>	58 145.6	59 782.2	65 065.9	69 255.8
<i>Payments for capital assets</i>	75 662.1	85 508.4	93 208.8	93 013.4
Capital financing requirement	-133 563.1	-143 866.2	-157 908.5	-162 019.2
<i>Percentage of GDP</i>	-3.7%	-3.7%	-3.9%	-3.7%
Transactions in financial assets and liabilities	12 409.7	11 254.7	13 845.1	11 076.7
Contingency reserve	-	-	-	-
Budget balance	-135 370.8	-134 584.0	-142 225.4	-147 909.7
<i>Percentage of GDP</i>	-3.7%	-3.5%	-3.5%	-3.4%
Primary balance	-25 793.7	-13 225.6	-5 917.3	5 450.4
<i>Percentage of GDP</i>	-0.7%	-0.3%	-0.1%	0.1%
Financing				
Change in loan liabilities				
<i>Domestic short- and long-term loans (net)</i>	173 555.0	164 240.1	160 592.7	157 065.6
<i>Foreign loans (net)</i>	-360.8	7 261.0	-6 050.7	41 632.9
Change in cash and other balances (- increase)	-37 823.5	-36 917.1	-12 316.6	-50 788.8
Borrowing requirement (net)	135 370.8	134 584.0	142 225.4	147 909.7
GDP	3 624 308.0	3 863 080.0	4 086 812.0	4 409 810.7

Source: National Treasury

Table 9
 Consolidated government revenue, expenditure and financing

2017/18	2018/19	2019/20	
Budget estimate	Budget estimate	Budget estimate	R million
1 395 975.2	1 519 685.2	1 653 670.7	Operating account
1 287 535.6	1 403 118.0	1 526 654.1	Current receipts
103 562.0	110 425.4	119 470.0	<i>Tax receipts (net of SACU transfers)</i>
4 877.7	6 141.9	7 546.6	<i>Non-tax receipts (including departmental receipts)</i>
			<i>Transfers received</i>
1 378 120.3	1 480 867.9	1 599 440.7	Current payments
550 354.7	588 651.6	631 059.0	<i>Compensation of employees</i>
221 742.4	237 475.6	253 631.1	<i>Goods and services</i>
169 334.6	187 608.1	206 365.7	<i>Interest and rent on land</i>
436 688.6	467 132.6	508 385.0	<i>Transfers and subsidies</i>
17 854.9	38 817.3	54 229.9	Current balance
0.4%	0.8%	1.0%	<i>Percentage of GDP</i>
159.5	164.0	173.4	Capital account
72 065.1	76 604.8	81 823.5	<i>Capital receipts</i>
101 389.3	104 643.3	107 839.3	<i>Transfers and subsidies</i>
			<i>Payments for capital assets</i>
-173 294.9	-181 084.1	-189 489.4	Capital financing requirement
-3.7%	-3.5%	-3.4%	<i>Percentage of GDP</i>
12 414.3	10 406.6	9 469.6	Transactions in financial assets and liabilities
6 000.0	10 000.0	20 000.0	Contingency reserve
-149 025.7	-141 860.1	-145 789.9	Budget balance
-3.1%	-2.8%	-2.6%	<i>Percentage of GDP</i>
20 308.9	45 748.0	60 575.8	Primary balance
0.4%	0.9%	1.1%	<i>Percentage of GDP</i>
			Financing
			Change in loan liabilities
151 631.0	158 702.0	159 448.9	<i>Domestic short- and long-term loans (net)</i>
19 585.5	25 368.5	-19 851.5	<i>Foreign loans (net)</i>
-22 190.7	-42 210.3	6 192.5	Change in cash and other balances (- increase)
149 025.7	141 860.1	145 789.9	Borrowing requirement (net)
4 741 206.4	5 129 165.2	5 545 542.2	GDP

Table 10
Total debt of government 1)

	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99
R million							
Domestic debt							
Marketable	138 681	181 460	225 662	263 844	290 424	318 773	344 938
<i>Government bonds</i>	132 853	174 892	210 191	248 877	276 124	301 488	325 938
<i>Treasury bills</i>	5 828	6 568	7 018	10 700	14 300	17 285	19 000
<i>Bridging bonds</i>	–	–	8 453	4 267	–	–	–
Non-marketable 3)	4 703	3 310	5 705	4 700	6 421	2 778	2 013
Gross loan debt	143 384	184 770	231 367	268 544	296 845	321 551	346 951
Cash balances 4)	-4 750	-4 591	-6 665	-8 630	-2 757	-4 798	-5 166
Net loan debt	138 634	180 179	224 702	259 914	294 088	316 753	341 785
Foreign debt							
Gross loan debt 5)	2 348	5 201	8 784	10 944	11 394	14 560	16 276
Cash balances 4)	–	–	–	–	–	–	–
Net loan debt	2 348	5 201	8 784	10 944	11 394	14 560	16 276
Gross loan debt	145 732	189 971	240 151	279 488	308 239	336 111	363 227
Net loan debt	140 982	185 380	233 486	270 858	305 482	331 313	358 061
Gold and Foreign Exchange Contingency Reserve Account 6)	8 934	2 190	4 147	–	2 169	73	14 431
Composition of gross debt (excluding deduction of cash balances)							
Marketable domestic debt	95.2%	95.5%	94.0%	94.4%	94.2%	94.8%	95.0%
<i>Government bonds</i>	91.2%	92.1%	87.5%	89.0%	89.6%	89.7%	89.7%
<i>Treasury bills</i>	4.0%	3.5%	2.9%	3.8%	4.6%	5.1%	5.2%
<i>Bridging bonds</i>	0.0%	0.0%	3.5%	1.5%	0.0%	0.0%	0.0%
Non-marketable domestic debt 3)	3.2%	1.7%	2.4%	1.7%	2.1%	0.8%	0.6%
Domestic debt	98.4%	97.3%	96.3%	96.1%	96.3%	95.7%	95.5%
Foreign debt 5)	1.6%	2.7%	3.7%	3.9%	3.7%	4.3%	4.5%
Total as percentage of GDP							
Gross domestic debt	37.5%	41.8%	46.5%	47.6%	45.5%	44.8%	44.7%
Net domestic debt	36.2%	40.8%	45.2%	46.1%	45.1%	44.1%	44.0%
Gross foreign debt	0.6%	1.2%	1.8%	1.9%	1.7%	2.0%	2.1%
Net foreign debt	0.6%	1.2%	1.8%	1.9%	1.7%	2.0%	2.1%
Gross loan debt	38.1%	43.0%	48.3%	49.5%	47.3%	46.8%	46.8%
Net loan debt	36.8%	41.9%	47.0%	48.0%	46.8%	46.2%	46.1%

1) Debt of the central government, excluding extra-budgetary institutions and social security funds.

2) As projected at the end of January 2017.

3) Includes non-marketable Treasury bills, retail bonds, loan levies, former regional authorities and Namibian loans.

4) Bank balances of the National Revenue Fund (balances of government's accounts with the Reserve Bank and commercial banks).

Bank balances in foreign currencies are revaluated using forward estimates of exchange rates.

Source: National Treasury and South African Reserve Bank

Table 10
Total debt of government 1)

1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	R million
							Domestic debt
354 706	365 231	349 415	350 870	388 300	428 593	457 780	Marketable
332 706	339 731	331 505	328 820	359 700	394 143	417 380	<i>Government bonds</i>
22 000	25 500	17 910	22 050	28 600	34 450	40 400	<i>Treasury bills</i>
–	–	–	–	–	–	–	<i>Bridging bonds</i>
998	2 382	2 030	1 910	1 999	3 498	3 699	3) Non-marketable
355 704	367 613	351 445	352 780	390 299	432 091	461 479	Gross loan debt
-7 285	-2 650	-6 549	-9 730	-12 669	-30 870	-58 187	4) Cash balances
348 419	364 963	344 896	343 050	377 630	401 221	403 292	Net loan debt
							Foreign debt
25 799	31 938	82 009	74 286	64 670	69 405	66 846	5) Gross loan debt
–	–	–	–	–	–	–	4) Cash balances
25 799	31 938	82 009	74 286	64 670	69 405	66 846	Net loan debt
381 503	399 551	433 454	427 066	454 969	501 496	528 325	Gross loan debt
374 218	396 901	426 905	417 336	442 300	470 626	470 138	Net loan debt
9 200	18 170	28 024	36 577	18 036	5 292	-1 751	6) Gold and Foreign Exchange Contingency Reserve Account
							Composition of gross debt (excluding deduction of cash balances)
93.0%	91.4%	80.6%	82.2%	85.3%	85.5%	86.6%	Marketable domestic debt
87.2%	85.0%	76.5%	77.0%	79.1%	78.6%	79.0%	<i>Government bonds</i>
5.8%	6.4%	4.1%	5.2%	6.3%	6.9%	7.6%	<i>Treasury bills</i>
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	<i>Bridging bonds</i>
0.3%	0.6%	0.5%	0.4%	0.4%	0.7%	0.7%	3) Non-marketable domestic debt
93.2%	92.0%	81.1%	82.6%	85.8%	86.2%	87.3%	Domestic debt
6.8%	8.0%	18.9%	17.4%	14.2%	13.8%	12.7%	5) Foreign debt
							Total as percentage of GDP
41.4%	37.6%	32.6%	28.2%	28.7%	28.6%	27.4%	Gross domestic debt
40.6%	37.4%	31.9%	27.4%	27.8%	26.6%	24.0%	Net domestic debt
3.0%	3.3%	7.6%	5.9%	4.8%	4.6%	4.0%	Gross foreign debt
3.0%	3.3%	7.6%	5.9%	4.8%	4.6%	4.0%	Net foreign debt
44.4%	40.9%	40.1%	34.1%	33.5%	33.2%	31.4%	Gross loan debt
43.6%	40.6%	39.5%	33.4%	32.6%	31.2%	27.9%	Net loan debt

5) Valued at appropriate foreign exchange rates up to 31 March 2016 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 January 2017, projected to depreciate in line with inflation differentials.

6) The balance on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2017 represents an estimated balance on the account. No provision for any profits or losses on this account has been made for subsequent years. A negative balance indicates a profit and a positive balance a loss.

Table 10
Total debt of government 1)

R million	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
Domestic debt							
Marketable	467 864	478 265	527 751	700 532	869 588	1 045 415	1 210 834
<i>Government bonds</i>	422 064	426 415	462 751	585 992	733 438	890 256	1 038 849
<i>Treasury bills</i>	45 800	51 850	65 000	114 540	136 150	155 159	171 985
<i>Bridging bonds</i>	–	–	–	–	–	–	–
Non-marketable 3)	3 238	2 555	1 956	4 943	23 133	25 524	30 300
Gross loan debt	471 102	480 821	529 707	705 475	892 721	1 070 939	1 241 134
Cash balances 4)	-75 315	-93 809	-101 349	-106 550	-111 413	-130 450	-103 774
Net loan debt	395 787	387 012	428 358	598 925	781 308	940 489	1 137 360
Foreign debt							
Gross loan debt 5)	82 581	96 218	97 268	99 454	97 851	116 851	124 555
Cash balances 4)	–	–	–	-25 339	-58 750	-67 609	-80 308
Net loan debt	82 581	96 218	97 268	74 115	39 101	49 242	44 247
Gross loan debt	553 683	577 039	626 975	804 929	990 572	1 187 790	1 365 689
Net loan debt	478 368	483 230	525 626	673 040	820 409	989 731	1 181 607
Gold and Foreign Exchange Contingency Reserve Account 6)	-28 514	-72 189	-101 585	-35 618	-28 283	-67 655	-125 552
Composition of gross debt (excluding deduction of cash balances)							
Marketable domestic debt	84.5%	82.9%	84.2%	87.0%	87.8%	88.0%	88.7%
<i>Government bonds</i>	76.2%	73.9%	73.8%	72.8%	74.0%	75.0%	76.1%
<i>Treasury bills</i>	8.3%	9.0%	10.4%	14.2%	13.7%	13.1%	12.6%
<i>Bridging bonds</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-marketable domestic debt 3)	0.6%	0.4%	0.3%	0.6%	2.3%	2.1%	2.2%
Domestic debt	85.1%	83.3%	84.5%	87.6%	90.1%	90.2%	90.9%
Foreign debt 5)	14.9%	16.7%	15.5%	12.4%	9.9%	9.8%	9.1%
Total as percentage of GDP							
Gross domestic debt	24.7%	22.1%	22.0%	27.7%	31.6%	34.8%	37.3%
Net domestic debt	20.7%	17.8%	17.8%	23.5%	27.7%	30.6%	34.2%
Gross foreign debt	4.3%	4.4%	4.0%	3.9%	3.5%	3.8%	3.7%
Net foreign debt	4.3%	4.4%	4.0%	2.9%	1.4%	1.6%	1.3%
Gross loan debt	29.0%	26.6%	26.0%	31.5%	35.1%	38.6%	41.1%
Net loan debt	25.0%	22.3%	21.8%	26.4%	29.0%	32.2%	35.6%

1) Debt of the central government, excluding extra-budgetary institutions and social security funds.

2) As projected at the end of January 2017.

3) Includes non-marketable Treasury bills, retail bonds, loan levies, former regional authorities and Namibian loans.

4) Bank balances of the National Revenue Fund (balances of government's accounts with the Reserve Bank and commercial banks).

Bank balances in foreign currencies are revaluated using forward estimates of exchange rates.

Source: National Treasury and South African Reserve Bank

Table 10
Total debt of government 1)

2013/14	2014/15	2015/16	2016/17 ²⁾	2017/18	2018/19	2019/20	R million
1 409 718	1 601 499	1 782 042	1 977 553	2 175 673	2 373 776	2 573 863	Domestic debt
1 217 512	1 399 282	1 572 574	1 727 085	1 904 205	2 080 808	2 258 895	Marketable
192 206	202 217	209 468	250 468	271 468	292 968	314 968	Government bonds
–	–	–	–	–	–	–	Treasury bills
31 381	30 586	37 322	38 171	39 412	41 169	42 550	Bridging bonds
1 441 099	1 632 085	1 819 364	2 015 724	2 215 085	2 414 945	2 616 413	3) Non-marketable
-120 807	-120 304	-112 250	-112 157	-112 157	-116 157	-112 157	4) Gross loan debt
1 320 292	1 511 781	1 707 114	1 903 567	2 102 928	2 298 788	2 504 256	4) Cash balances
							Net loan debt
143 659	166 830	199 607	221 934	262 483	298 269	288 160	5) Foreign debt
-84 497	-94 404	-102 083	-119 254	-139 105	-154 614	-122 376	4) Gross loan debt
59 162	72 426	97 524	102 680	123 378	143 655	165 784	4) Cash balances
							Net loan debt
1 584 758	1 798 915	2 018 971	2 237 658	2 477 568	2 713 214	2 904 573	Gross loan debt
1 379 454	1 584 207	1 804 638	2 006 247	2 226 306	2 442 443	2 670 040	Net loan debt
-177 913	-203 396	-304 653	-241 514	-241 514	-241 514	-241 514	6) Gold and Foreign Exchange Contingency Reserve Account
89.0%	89.0%	88.3%	88.4%	87.8%	87.5%	88.6%	Composition of gross debt (excluding deduction of cash balances)
76.8%	77.8%	77.9%	77.2%	76.9%	76.7%	77.8%	Marketable domestic debt
12.1%	11.2%	10.4%	11.2%	11.0%	10.8%	10.8%	Government bonds
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Treasury bills
2.0%	1.7%	1.8%	1.7%	1.6%	1.5%	1.5%	Bridging bonds
							3) Non-marketable domestic debt
90.9%	90.7%	90.1%	90.1%	89.4%	89.0%	90.1%	5) Domestic debt
9.1%	9.3%	9.9%	9.9%	10.6%	11.0%	9.9%	Foreign debt
39.8%	42.2%	44.5%	45.7%	46.7%	47.1%	47.2%	Total as percentage of GDP
36.4%	39.1%	41.8%	43.2%	44.4%	44.8%	45.2%	Gross domestic debt
4.0%	4.3%	4.9%	5.0%	5.5%	5.8%	5.2%	Net domestic debt
1.6%	1.9%	2.4%	2.3%	2.6%	2.8%	3.0%	Gross foreign debt
43.7%	46.6%	49.4%	50.7%	52.3%	52.9%	52.4%	Net foreign debt
38.1%	41.0%	44.2%	45.5%	47.0%	47.6%	48.1%	Gross loan debt
							Net loan debt

5) Valued at appropriate foreign exchange rates up to 31 March 2016 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 January 2017, projected to depreciate in line with inflation differentials.

6) The balance on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2017 represents an estimated balance on the account. No provision for any profits or losses on this account has been made for subsequent years. A negative balance indicates a profit and a positive balance a loss.

Table 11
Net loan debt, provisions and contingent liabilities 1)

		2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
R million								
Net loan debt	2)	478 368	483 230	525 626	673 040	820 409	989 731	1 181 607
Provisions	3)	49 071	55 263	61 869	81 051	73 693	98 593	116 231
African Development Bank		7 670	8 641	10 186	8 091	7 492	27 300	32 725
Development Bank of Southern Africa Limited		4 800	4 800	4 800	4 800	4 800	4 800	4 800
Government employee leave credits		7 861	8 503	8 503	9 762	10 815	11 266	12 316
International Bank for Reconstruction and Development		11 096	12 354	14 482	11 187	10 360	11 703	15 935
International Monetary Fund		17 538	20 847	23 760	47 104	40 127	43 412	50 321
Multilateral Investment Guarantee Agency		106	118	138	107	99	112	134
New Development Bank		-	-	-	-	-	-	-
Contingent liabilities		172 718	177 160	195 386	279 137	305 104	345 865	436 288
Guarantees	4)	67 783	64 485	63 038	139 395	160 043	164 338	224 768
Agricultural cooperatives		95	95	94	94	94	94	93
Central Energy Fund		360	243	130	19	-	-	-
Denel		-	-	880	1 850	1 850	1 850	1 850
Development Bank of Southern Africa		12 178	12 414	12 348	26 370	25 713	25 554	25 497
Eskom		133	-	-	46 678	67 057	77 230	103 523
Foreign central banks and governments		145	91	58	25	-	-	-
Former regional authorities		248	212	206	190	154	138	124
Guarantee scheme for housing loans to employees		446	374	255	154	104	64	46
Guarantee scheme for motor vehicles – senior officials		14	10	8	3	3	2	1
Industrial Development Corporation of South Africa		1 220	1 194	1 446	952	740	646	575
Independent power producers		-	-	-	-	-	-	34 356
Irrigation boards		44	43	43	46	44	48	46
Kalahari East Water Board		16	16	16	16	16	15	6
Komati Basin Water Authority		1 548	1 514	1 453	1 406	1 340	1 247	1 190
Land Bank		1 500	1 500	1 500	2 500	1 750	1 000	800
Lesotho Highlands Development Authority		618	613	524	401	227	171	132
Nuclear Energy Corporation of South Africa		20	20	20	20	20	20	20
Passenger Rail Agency of South Africa		-	-	-	1 217	468	264	133
Public-private partnerships		-	-	-	10 296	10 443	10 414	10 172
South African Airways		1 300	4 460	4 460	1 351	1 916	1 300	2 238
South African Broadcasting Corporation		-	-	-	1 000	1 000	889	167
South African Express		-	-	-	-	-	-	-
South African National Roads Agency Limited		5 885	6 441	6 708	12 287	18 605	19 426	19 482
South African Post Office		-	-	-	-	-	-	-
South African Reserve Bank		763	842	142	-	-	-	-
Telkom South Africa		4 785	140	138	108	90	85	90
Trans-Caledon Tunnel Authority		17 690	19 271	19 588	20 721	18 489	19 886	20 460
Transnet		18 420	14 716	12 895	11 620	9 887	3 975	3 757
Universities and technikons		355	276	126	71	33	20	10
Other contingent liabilities	5)	104 935	112 675	132 348	139 742	145 061	181 527	211 520
Claims against government departments		11 807	10 933	17 737	24 064	31 310	42 969	43 628
Export Credit Insurance Corporation of SA Limited		10 858	12 662	13 351	9 191	9 614	10 025	12 482
Government Employees Pension Fund		-	-	-	-	-	-	-
Post-retirement medical assistance		56 000	56 000	56 000	56 000	65 348	65 348	65 348
Road Accident Fund		23 935	30 339	42 500	45 366	33 547	53 919	82 838
Unemployment Insurance Fund		2 035	2 341	2 401	3 728	3 315	3 381	3 241
Other		300	400	359	1 393	1 927	5 885	3 983

1) Medium-term forecasts of some figures are not available and are kept constant.

2) Debt of the central government, excluding extra-budgetary institutions and social security funds.

3) Provisions are liabilities for which the payment date or amount is uncertain. The provisions for multilateral institutions are the unpaid portion of government's subscription to these institutions, payable on request.

Source: National Treasury

Table 11
Net loan debt, provisions and contingent liabilities 1)

2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	R million
1 379 454	1 584 207	1 804 638	2 006 247	2 226 306	2 442 443	2 670 040	2) Net loan debt
134 045	160 383	217 961	217 478	250 226	275 338	300 268	3) Provisions
38 063	43 811	54 766	51 115	55 019	56 506	57 733	African Development Bank
4 800	20 000	20 000	20 000	20 000	20 000	20 000	Development Bank of Southern Africa Limited
12 924	13 030	13 455	14 478	15 491	16 560	17 669	Government employee leave credits
19 407	23 579	29 028	27 093	29 161	29 950	30 600	International Bank for Reconstruction and Development
58 697	59 786	91 658	82 592	88 899	91 301	93 284	International Monetary Fund
154	177	215	200	216	221	226	Multilateral Investment Guarantee Agency
-	-	8 839	22 000	41 440	60 800	80 756	New Development Bank
494 114	579 153	680 269	775 446	829 369	877 731	921 798	Contingent liabilities
288 041	327 169	380 136	445 006	466 052	484 924	495 977	4) Guarantees
93	93	93	93	93	93	93	Agricultural cooperatives
-	-	-	-	-	-	-	Central Energy Fund
1 850	1 850	1 850	1 850	1 850	1 850	1 850	Denel
25 635	4 030	4 258	4 174	4 114	4 238	4 423	Development Bank of Southern Africa
125 125	149 944	174 586	218 199	242 984	264 843	283 542	Eskom
-	-	-	-	-	-	-	Foreign central banks and governments
112	105	98	98	98	98	98	Former regional authorities
26	13	10	10	10	10	10	Guarantee scheme for housing loans to employees
1	1	1	1	1	1	1	Guarantee scheme for motor vehicles – senior officials
504	344	243	155	151	159	163	Industrial Development Corporation of South Africa
68 345	96 159	113 971	125 766	119 085	112 796	104 114	Independent power producers
44	44	39	38	37	36	35	Irrigation boards
-	-	-	-	-	-	-	Kalahari East Water Board
1 148	986	889	804	718	635	550	Komati Basin Water Authority
1 004	2 005	5 211	5 300	5 100	7 350	9 600	Land Bank
113	82	62	54	31	8	-	Lesotho Highlands Development Authority
20	20	20	20	20	20	20	Nuclear Energy Corporation of South Africa
92	48	2	-	-	-	-	Passenger Rail Agency of South Africa
10 127	10 107	10 337	10 923	9 574	8 523	7 522	Public-private partnerships
5 010	8 419	14 394	17 900	19 114	19 114	19 114	South African Airways
-	-	-	-	-	-	-	South African Broadcasting Corporation
539	539	539	1 006	856	656	338	South African Express
23 866	27 445	27 204	30 082	33 682	35 974	35 975	South African National Roads Agency Limited
-	270	1 270	3 970	3 970	3 970	3 970	South African Post Office
-	-	-	-	-	-	-	South African Reserve Bank
111	100	128	120	121	131	140	Telkom South Africa
20 516	20 807	21 173	20 686	20 686	20 662	20 662	Trans-Caledon Tunnel Authority
3 757	3 757	3 757	3 757	3 757	3 757	3 757	Transnet
3	1	1	-	-	-	-	Universities and technikons
206 073	251 984	300 133	330 440	363 317	392 807	425 821	5) Other contingent liabilities
45 131	48 726	61 354	61 354	61 354	61 354	61 354	Claims against government departments
13 780	15 308	16 395	13 264	17 057	12 942	7 179	Export Credit Insurance Corporation of SA Limited
-	-	-	-	-	-	-	Government Employees Pension Fund
69 938	69 938	69 938	69 938	69 938	69 938	69 938	Post-retirement medical assistance
69 435	109 298	143 335	176 520	205 344	238 663	277 176	Road Accident Fund
3 611	3 836	4 228	4 481	4 741	5 027	5 341	Unemployment Insurance Fund
4 178	4 878	4 883	4 883	4 883	4 883	4 833	Other

4) Amounts drawn against financial guarantees, inclusive of accrued interest.

5) Other contingent liabilities as disclosed in the consolidated financial statements of departments published annually by the National Treasury.