

STATISTICAL ANNEXURE

Statistical annexure

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■ Explanatory notes

The statistical tables present details of the main budget; consolidated national, provincial and social security funds expenditure; consolidated government revenue and expenditure; consolidated government revenue, expenditure and financing; total debt of government; and net loan debt, 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. This 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 the 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. 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.

Since more than 50 per cent of total national expenditure on the 2020/21 main budget consists of transfer payments to other levels of general government, economic and functional classifications of national budget expenditure are not comprehensive. For the purposes of analysis, 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 account has been presented in a more transparent format in line with the International Monetary Fund's *Government Finance Statistics Manual* (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. This capital profit does not represent actual cash flow and is regarded as a "book profit", which lowers 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 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 from 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 2013/14 and medium-term estimates to 2022/23. In line with the economic reporting format introduced in 2009, the revenue classification shows departmental sales of capital assets separately.

Repayments of loans and advances, which were previously shown as negative expenditure, have been reclassified as revenue. The national budget deficit (negative budget balance) is due to a higher increase in expenditure relative to the revenue collected over the same period.

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 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 domestic government bonds and foreign loans (new loan issues, repayments on maturity, buybacks, 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 2016/17 to 2022/23. In 2019/20, 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 Fund. Provincial expenditure estimates are preliminary because their budgets are tabled after the national budget. As such, these estimates 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 Manual*. 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.

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:

- *Learning and culture*: Expenditure in this category includes spending related to school and tertiary education, as well as arts, culture, sport and recreation. In the statistical tables, this expenditure is included as part of either the education or recreation, culture and religion functions.
- *Economic development*: Expenditure related to innovation, science and technology is included in the economic development function group, while in the statistical tables it is classified as research and development according to the function to which it relates.
- *Peace and security*: This includes expenditure by defence, police, justice and home affairs. In the statistical tables, the bulk of this expenditure is included in the public order and safety function, with home affairs split between general public services and public order and safety.
- *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 clearly 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 use 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.

Not all intra-entity transactions are eliminated, however, 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).

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 162 national and provincial departments and 186 entities are included in the 2020 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 loan debt consists of total domestic and foreign debt less the cash balances of the National Revenue Fund. The balances on the Gold and Foreign Exchange Reserve Account, which represent net revaluation profits and losses incurred on gold and foreign exchange transactions, are also disclosed.

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 borrowed against a guarantee, any related revaluation adjustments on inflation-linked bonds and any related interest on this amount, if guaranteed. The National Treasury published 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)

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
	Actual outcome				Preliminary outcome	
R million						
Main budget revenue						
Current revenue	871 371.8	950 046.8	1 032 727.7	1 119 530.3	1 176 623.8	1 260 705.5
Tax revenue (gross)	900 014.7	986 295.0	1 069 982.6	1 144 081.0	1 216 463.9	1 287 690.2
Less: SACU payments	-43 374.4	-51 737.7	-51 021.9	-39 448.3	-55 950.9	-48 288.6
Non-tax revenue (departmental and other receipts)	14 731.5	15 489.4	13 767.0	14 897.7	16 110.8	21 303.9
Financial transactions in assets and liabilities	15 957.3	15 332.7	43 387.6	18 224.9	19 541.0	14 452.9
Sales of capital assets	37.0	77.4	121.1	149.2	197.5	111.9
Total revenue	887 366.2	965 456.9	1 076 236.4	1 137 904.4	1 196 362.3	1 275 270.3
Main budget expenditure						
Direct charges against the National Revenue Fund	462 603.0	503 253.9	544 848.0	588 731.7	636 337.0	685 914.8
Debt-service costs	101 184.7	114 798.4	128 795.6	146 496.7	162 644.6	181 849.1
Provincial equitable share	336 495.3	359 921.8	386 500.0	410 698.6	441 331.1	470 286.5
General fuel levy sharing with metropolitan municipalities	9 613.4	10 190.2	10 658.9	11 223.8	11 785.0	12 468.6
Skills levy and SETAs	12 090.2	13 838.8	15 156.4	15 233.0	16 293.6	17 479.9
Other	3 219.4	4 504.8	3 737.0	5 079.5	4 282.7	3 830.7
Appropriated by vote	585 155.6	628 646.2	699 774.9	716 658.5	768 602.9	820 697.8
Current payments	176 398.4	184 544.7	196 320.3	210 088.3	218 947.5	228 766.3
Transfers and subsidies	391 285.2	424 144.4	455 984.7	486 109.1	516 020.0	563 097.9
Payments for capital assets	14 002.7	16 200.6	18 276.3	15 598.5	15 232.9	14 469.2
Payments for financial assets	3 469.4	3 756.5	29 193.5	4 862.5	18 402.5	14 364.4
Provisional allocation not assigned to votes	-	-	-	-	-	-
Infrastructure fund not assigned to votes	-	-	-	-	-	-
Provisional allocation for Eskom restructuring	-	-	-	-	-	-
Compensation of employees adjustments	-	-	-	-	-	-
Total	1 047 758.6	1 131 900.1	1 244 622.9	1 305 390.1	1 404 939.9	1 506 612.5
Contingency reserve	-	-	-	-	-	-
Total expenditure	1 047 758.6	1 131 900.1	1 244 622.9	1 305 390.1	1 404 939.9	1 506 612.5
Main budget balance	-160 392.4	-166 443.2	-168 386.4	-167 485.7	-208 577.7	-231 342.2
Percentage of GDP	-4.4%	-4.3%	-4.1%	-3.8%	-4.4%	-4.7%
Financing						
Change in loan liabilities						
Domestic short-term loans (net)	23 048.0	9 569.0	13 075.0	40 507.1	33 407.0	14 061.0
Domestic long-term loans (net)	149 414.4	157 014.0	146 172.0	116 684.3	174 438.0	169 474.0
Market loans	172 112.5	192 414.0	176 795.0	175 070.5	200 200.0	183 503.0
Loans issued for switches	-1 135.3	-1 160.0	-2 479.0	-1 036.4	-1 508.0	-500.0
Redemptions	-21 562.8	-34 240.0	-28 144.0	-57 349.8	-24 254.0	-13 529.0
Foreign loans (net)	378.4	8 361.0	-3 879.0	36 380.7	29 774.0	23 217.0
Market loans	19 619.1	22 952.0	-	50 959.3	33 895.0	25 258.0
Loans issued for switches	-	-	-	1 111.4	-	-
Arms procurement loan agreements	-	-	-	-	-	-
Redemptions (including revaluation of loans)	-19 240.7	-14 591.0	-3 879.0	-15 690.0	-4 121.0	-2 041.0
Change in cash and other balances (- increase)	-12 448.4	-8 500.8	13 018.4	-26 086.4	-29 041.3	24 590.2
Total financing (net)	160 392.4	166 443.2	168 386.4	167 485.7	208 577.7	231 342.2
GDP	3 614 459	3 865 119	4 124 704	4 419 437	4 698 724	4 921 494
National Revenue Fund transactions						
National Revenue Fund receipts	11 709.3	12 647.0	14 377.5	14 240.6	16 600.3	11 999.4
National Revenue Fund payments	-516.3	-1 525.5	-681.7	-1 778.0	-587.1	-161.6
Net	11 193.0	11 121.5	13 695.8	12 462.6	16 013.2	11 837.8

1) This table summarises revenue, expenditure and the main budget balance since 2013/14. 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.

4) Excludes sales of capital assets, discount and revaluation of foreign loan repayments. Includes receipts for which a department serves as a conduit to deposit funds into the National Revenue Fund.

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

6) 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.

Source: National Treasury

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

2019/20			2020/21	2021/22	2022/23	
Budget estimate	Revised estimate	Deviation	Medium-term estimates			
						R million
Main budget revenue						
1 389 607.8	1 332 098.9	-57 508.8	1 385 864.0	1 478 538.9	1 574 534.5	
1 422 208.0	1 358 934.6	-63 273.4	1 425 417.6	1 512 193.8	1 609 656.6	2) Current revenue
-50 280.3	-50 280.3	-	-63 395.2	-60 563.0	-63 365.7	3) Tax revenue (gross)
17 680.1	23 444.7	5 764.6	23 841.6	26 908.1	28 243.6	4) Less: SACU payments
13 727.0	12 583.8	-1 143.3	12 002.3	5 622.8	6 208.0	5) Non-tax revenue (departmental and other receipts)
129.6	113.6	-16.0	129.3	132.4	134.7	5) Financial transactions in assets and liabilities
						Sales of capital assets
1 403 464.4	1 344 796.3	-58 668.1	1 397 995.6	1 484 294.1	1 580 877.1	Total revenue
Main budget expenditure						
743 900.1	746 713.2	2 813.2	805 666.3	872 909.4	940 599.1	6) Direct charges against the National Revenue Fund
202 207.8	205 005.0	2 797.1	229 270.0	258 482.1	290 145.1	Debt-service costs
505 553.8	505 553.8	-	538 471.5	573 989.5	607 553.5	Provincial equitable share
13 166.8	13 166.8	-	14 026.9	15 182.5	16 085.0	General fuel levy sharing with metropolitan municipalities
18 758.5	18 576.3	-182.2	19 412.9	20 585.0	21 969.8	Skills levy and SETAs
4 213.2	4 411.4	198.3	4 485.1	4 670.3	4 845.7	7) Other
900 249.4	935 590.9	35 341.5	963 114.2	988 835.6	1 029 512.7	Appropriated by vote
248 056.6	246 686.4	-1 370.2	261 332.9	279 252.0	288 689.8	8) Current payments
614 372.7	611 782.0	-2 590.7	644 024.8	684 281.7	721 889.4	9) Transfers and subsidies
15 460.1	13 573.2	-1 886.9	15 302.8	15 809.0	16 509.7	10) Payments for capital assets
22 359.9	63 549.3	41 189.4	42 453.7	9 493.0	2 423.9	11) Payments for financial assets
10.0	-	-10.0	7 020.6	1 852.6	3 573.5	Provisional allocation not assigned to votes
1 000.0	-	-1 000.0	-	4 000.0	6 000.0	Infrastructure fund not assigned to votes
5 348.0	-	-5 348.0	23 000.0	33 000.0	23 000.0	Provisional allocation for Eskom restructuring
-4 800.0	-	4 800.0	-37 806.7	-54 929.1	-67 460.4	Compensation of employees adjustments
1 645 707.4	1 682 304.1	36 596.7	1 760 994.4	1 845 668.5	1 935 224.9	
13 000.0	-	-13 000.0	5 000.0	5 000.0	5 000.0	Contingency reserve
1 658 707.4	1 682 304.1	23 596.7	1 765 994.4	1 850 668.5	1 940 224.9	Total expenditure
-255 243.0	-337 507.8	-82 264.8	-367 998.9	-366 374.3	-359 347.8	Main budget balance
-4.7%	-6.5%	-1.8%	-6.8%	-6.4%	-5.9%	Percentage of GDP
Financing						
Change in loan liabilities						
25 000.0	36 000.0	11 000.0	48 000.0	48 000.0	55 000.0	Domestic short-term loans (net)
185 404.0	279 365.0	93 961.0	285 235.0	278 161.0	262 863.0	Domestic long-term loans (net)
216 000.0	299 189.0	83 189.0	337 700.0	337 400.0	385 800.0	Market loans
-	-289.0	-289.0	-	-	-	Loans issued for switches
-30 596.0	-19 535.0	11 061.0	-52 465.0	-59 239.0	-122 937.0	Redemptions
-20 972.0	25 844.0	46 816.0	17 026.0	40 498.0	38 000.0	Foreign loans (net)
28 520.0	76 052.0	47 532.0	29 260.0	44 790.0	53 200.0	Market loans
-	-	-	-	-	-	Loans issued for switches
-	-	-	-	-	-	Arms procurement loan agreements
-49 492.0	-50 208.0	-716.0	-12 234.0	-4 292.0	-15 200.0	12) Redemptions (including revaluation of loans)
65 811.0	-3 701.2	-69 512.2	17 737.9	-284.7	3 484.8	Change in cash and other balances (- increase)
255 243.0	337 507.8	82 264.8	367 998.9	366 374.3	359 347.8	Total financing (net)
5 413 825	5 157 347	-256 477	5 428 212	5 758 993	6 126 302	GDP
4 488.0	10 020.1	5 532.1	6 005.0	4 762.0	5 306.0	13) National Revenue Fund transactions
-135.3	-468.2	-332.8	-97.9	-	-	National Revenue Fund receipts
4 352.7	9 551.9	5 199.3	5 907.1	4 762.0	5 306.0	Net

7) 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 the International Oil Pollution Compensation Funds.

8) 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.

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

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

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

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

13) 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)

	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09
R million							
Taxes on income and profits	164 565.9	171 962.8	195 219.1	230 803.6	279 990.5	332 058.3	383 482.7
Personal income tax	94 336.7	98 495.1	110 981.9	125 645.3	140 578.3	168 774.4	195 145.7
Corporate income tax	55 745.1	60 880.8	70 781.9	86 160.8	118 998.6	140 119.8	165 539.0
Secondary tax on companies/dividends tax and interest withholding tax	6 325.6	6 132.9	7 487.1	12 277.6	15 291.4	20 585.4	20 017.6
Tax on retirement funds	6 989.7	4 897.7	4 406.1	4 783.1	3 190.5	285.4	143.3
Other 1)	1 169.0	1 556.3	1 562.2	1 936.7	1 931.7	2 293.3	2 637.2
Taxes on payroll and workforce	3 352.1	3 896.4	4 443.3	4 872.0	5 597.4	6 330.9	7 327.5
Skills development levy 2)	3 352.1	3 896.4	4 443.3	4 872.0	5 597.4	6 330.9	7 327.5
Taxes on property	5 084.6	6 707.5	9 012.6	11 137.5	10 332.3	11 883.9	9 477.1
Donations tax	17.7	17.1	25.2	29.5	47.0	27.6	125.0
Estate duty	432.7	417.1	506.9	624.7	747.4	691.0	756.7
Securities transfer tax 3)	1 205.2	1 101.1	1 365.9	1 973.4	2 763.9	3 757.1	3 664.5
Transfer duties	3 429.0	5 172.1	7 114.6	8 510.0	6 774.0	7 408.2	4 930.9
Domestic taxes on goods and services	97 311.5	110 108.6	131 980.6	151 223.7	174 671.4	194 690.3	201 416.0
Value-added tax 4)	70 149.9	80 681.8	98 157.9	114 351.6	134 462.6	150 442.8	154 343.1
Specific excise duties	10 422.6	11 364.6	13 066.7	14 546.5	16 369.5	18 218.4	20 184.5
Health promotion levy	–	–	–	–	–	–	–
<i>Ad valorem</i> excise duties	1 050.2	1 016.2	1 015.2	1 157.3	1 282.7	1 480.5	1 169.5
Fuel levies	15 333.8	16 652.4	19 190.4	20 506.7	21 844.6	23 740.5	24 883.8
Air departure tax	324.8	367.2	412.2	458.2	484.8	540.6	549.4
Electricity levy	–	–	–	–	–	–	–
Other 5)	30.3	26.5	138.3	203.4	227.2	267.5	285.7
Taxes on international trade and transactions	9 619.8	8 414.3	13 286.5	18 201.9	24 002.2	27 081.9	22 852.4
Customs duties	9 330.7	8 479.4	12 888.4	18 303.5	23 697.0	26 469.9	22 751.0
Health promotion levy on imports	–	–	–	–	–	–	–
Import surcharges	0.0	–	–	–	–	–	–
Other 6)	289.1	-65.1	398.1	-101.6	305.2	612.0	101.4
Stamp duties and fees	1 572.4	1 360.1	1 167.7	792.8	615.7	557.1	571.8
State miscellaneous revenue 7)	433.0	-7.1	-130.9	164.2	339.2	212.2	-27.4
TOTAL TAX REVENUE (gross)	281 939.3	302 442.6	354 978.8	417 195.7	495 548.6	572 814.6	625 100.2
Non-tax revenue 8)	12 995.7	8 309.5	8 695.4	15 602.3	14 281.4	14 542.4	20 819.6
Less: SACU payments 9)	-8 259.4	-9 722.7	-13 327.8	-14 144.9	-25 194.9	-24 712.6	-28 920.6
Other adjustment 10)	–	–	–	–	–	–	–
TOTAL MAIN BUDGET REVENUE	286 675.6	301 029.4	350 346.5	418 653.1	484 635.1	562 644.4	616 999.2
Current revenue	286 617.8	301 012.9	350 316.3	418 573.8	484 596.3	562 414.2	616 868.0
Direct taxes	168 368.4	176 293.5	200 194.5	236 329.7	286 382.4	339 107.8	391 691.9
Indirect taxes	113 137.9	126 156.1	154 915.3	180 701.8	208 827.1	233 494.6	233 435.6
State miscellaneous revenue	433.0	-7.1	-130.9	164.2	339.2	212.2	-27.4
Non-tax revenue (excluding sales of capital assets) 11)	12 937.9	8 293.0	8 665.2	15 523.0	14 242.6	14 312.2	20 688.4
Less: SACU payments	-8 259.4	-9 722.7	-13 327.8	-14 144.9	-25 194.9	-24 712.6	-28 920.6
Sales of capital assets	57.8	16.5	30.2	79.3	38.8	230.2	131.2
<i>National Revenue Fund receipts</i> 12)	<i>8 167.9</i>	<i>1 598.2</i>	<i>2 492.0</i>	<i>6 905.2</i>	<i>3 438.1</i>	<i>1 849.8</i>	<i>8 203.4</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.

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), levies on financial services (up to 2004/05), CO₂ motor vehicle emissions (from 2010/11), incandescent light bulb levy (from 2009/10), turnover tax for micro businesses (from 2009/10), tyre levy and Intentional Oil Pollution Compensation Fund (from 2016/17). Mining leases and ownership have been reclassified as non-tax revenue. The historical years from 2000/01 have been adjusted for comparative purposes.

Source: National Treasury

Table 2
Main budget: estimates of national revenue
Summary of revenue 7)

2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	
Actual collections							R million
359 044.8	379 941.2	426 583.7	457 313.8	507 759.2	561 789.8	606 820.5	Taxes on income and profits
205 145.0	226 925.0	250 399.6	275 821.6	309 834.1	352 950.4	388 102.4	Personal income tax
134 883.4	132 901.7	151 626.7	159 259.2	177 324.3	184 925.4	191 151.6	Corporate income tax
15 467.8	17 178.2	21 965.4	19 738.7	17 308.8	21 247.3	24 152.8	Secondary tax on companies/dividends tax and interest withholding tax
42.7	2.8	6.7	0.2	-	-	-	Tax on retirement funds
3 505.9	2 933.6	2 585.3	2 494.1	3 292.0	2 666.7	3 413.7	1) Other
7 804.8	8 652.3	10 173.1	11 378.5	12 475.6	14 032.1	15 220.2	Taxes on payroll and workforce
7 804.8	8 652.3	10 173.1	11 378.5	12 475.6	14 032.1	15 220.2	2) Skills development levy
8 826.4	9 102.3	7 817.5	8 645.2	10 487.1	12 471.5	15 044.1	Taxes on property
60.1	64.6	52.7	82.1	112.8	167.0	134.8	Donations tax
759.3	782.3	1 045.2	1 013.0	1 101.5	1 488.6	1 982.2	Estate duty
3 324.0	2 932.9	2 886.1	3 271.9	3 784.3	4 150.1	5 530.7	3) Securities transfer tax
4 683.0	5 322.5	3 833.6	4 278.3	5 488.5	6 665.8	7 396.3	Transfer duties
203 666.8	249 490.4	263 949.9	296 921.5	324 548.2	356 554.4	385 955.9	Domestic taxes on goods and services
147 941.3	183 571.4	191 020.2	215 023.0	237 666.6	261 294.8	281 111.4	4) Value-added tax
21 289.3	22 967.6	25 411.1	28 377.7	29 039.5	32 333.6	35 076.7	Specific excise duties
-	-	-	-	-	-	-	Health promotion levy
1 275.9	1 596.2	1 828.3	2 231.9	2 363.3	2 962.3	3 014.1	Ad valorem excise duties
28 832.5	34 417.6	36 602.3	40 410.4	43 684.7	48 466.5	55 607.3	Fuel levies
580.3	647.8	762.4	873.1	878.7	906.6	941.2	Air departure tax
3 341.7	4 996.4	6 429.7	7 983.9	8 818.9	8 648.2	8 471.8	Electricity levy
405.7	1 293.3	1 895.8	2 021.4	2 096.5	1 942.5	1 733.5	5) Other
19 318.9	26 977.1	34 121.0	39 549.1	44 732.2	41 462.9	46 942.3	Taxes on international trade and transactions
19 577.1	26 637.4	34 197.9	38 997.9	44 178.7	40 678.8	46 250.1	Customs duties
-	-	-	-	-	-	-	Health promotion levy on imports
-	-	-	-	-	-	-	Import surcharges
-258.3	339.7	-76.9	551.2	553.4	784.1	692.2	6) Other
49.5	3.1	-2.9	0.5	31.7	-1.2	0.4	Stamp duties and fees
-5.7	16.7	7.4	17.2	-19.1	-14.6	-0.8	7) State miscellaneous revenue
598 705.4	674 183.1	742 649.7	813 825.8	900 014.7	986 295.0	1 069 982.6	TOTAL TAX REVENUE (gross)
15 323.1	16 474.0	24 401.5	28 467.7	30 725.8	30 899.6	57 275.7	8) Non-tax revenue
-27 915.4	-14 991.3	-21 760.0	-42 151.3	-43 374.4	-51 737.7	-51 021.9	9) Less: SACU payments
-	-2 914.4	-	-	-	-	-	10) Other adjustment
586 113.1	672 751.5	745 291.3	800 142.2	887 366.2	965 456.9	1 076 236.4	TOTAL MAIN BUDGET REVENUE
586 076.8	672 716.0	745 176.5	800 047.9	887 329.2	965 379.5	1 076 115.3	Current revenue
367 669.0	389 440.5	437 854.7	469 787.4	521 449.0	577 477.5	624 157.7	Direct taxes
231 042.1	284 726.0	304 787.6	344 021.2	378 584.8	408 832.1	445 825.7	Indirect taxes
-5.7	16.7	7.4	17.2	-19.1	-14.6	-0.8	State miscellaneous revenue
15 286.8	16 438.5	24 286.8	28 373.4	30 688.8	30 822.1	57 154.6	11) Non-tax revenue (excluding sales of capital assets)
-27 915.4	-17 905.7	-21 760.0	-42 151.3	-43 374.4	-51 737.7	-51 021.9	Less: SACU payments
36.3	35.4	114.7	94.3	37.0	77.4	121.1	Sales of capital assets
6 428.6	3 013.9	5 209.2	12 302.8	11 709.3	12 647.0	14 377.5	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.

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)

R million	2016/17	2017/18	2018/19	2019/20		2020/21	
	Actual collections			Revised estimates	% change on actual 2018/19	Budget estimates Before	After
Taxes on income and profits	664 526.4	711 703.0	738 740.6	778 280.1	5.4%	815 588.2	813 588.2
Personal income tax	424 545.2	460 952.8	492 082.9	527 584.2	7.2%	548 771.5	546 771.5
Corporate income tax	204 431.8	217 412.0	212 046.1	216 718.1	2.2%	230 225.6	230 225.6
Secondary tax on companies/dividends tax and interest withholding tax	31 575.7	28 559.6	30 523.1	29 741.7	-2.6%	31 807.8	31 807.8
Tax on retirement funds	-	-	-	-	-	-	-
Other 1)	3 973.8	4 778.6	4 088.6	4 236.0	3.6%	4 783.3	4 783.3
Taxes on payroll and workforce	15 314.8	16 012.4	17 439.0	18 576.3	6.5%	19 412.9	19 412.9
Skills development levy 2)	15 314.8	16 012.4	17 439.0	18 576.3	6.5%	19 412.9	19 412.9
Taxes on property	15 661.2	16 584.6	15 251.8	16 037.8	5.2%	17 509.8	17 509.8
Donations tax	280.3	732.1	604.4	563.3	-6.8%	702.7	702.7
Estate duty	1 619.5	2 292.0	2 069.3	2 071.1	0.1%	2 320.5	2 320.5
Securities transfer tax 3)	5 553.2	5 837.5	5 334.8	6 163.0	15.5%	6 865.9	6 865.9
Transfer duties	8 208.3	7 723.0	7 243.2	7 240.4	-0.0%	7 620.7	7 620.7
Domestic taxes on goods and services	402 463.9	422 248.3	460 544.6	488 710.6	6.1%	512 266.8	514 266.8
Value-added tax 4)	289 166.7	297 997.6	324 766.0	344 201.9	6.0%	360 554.6	360 554.6
Specific excise duties	35 773.8	37 355.9	40 829.7	46 764.6	14.5%	48 836.1	48 836.1
Health promotion levy	-	-	3 195.1	2 590.0	-18.9%	2 860.4	2 860.4
Ad valorem excise duties	3 396.2	3 780.9	4 191.9	4 112.5	-1.9%	4 328.5	4 328.5
Fuel levies	62 778.8	70 948.6	75 372.2	79 277.5	5.2%	83 441.2	83 441.2
Air departure tax	1 003.9	1 086.0	1 082.9	1 030.9	-4.8%	1 150.5	1 150.5
Electricity levy	8 457.7	8 501.0	8 404.0	8 025.0	-4.5%	8 100.3	8 100.3
Other 5)	1 886.8	2 578.3	2 702.9	2 708.3	0.2%	2 995.3	4 995.3
Taxes on international trade and transactions	46 102.5	49 939.4	55 722.9	57 329.7	2.9%	60 639.8	60 639.8
Customs duties	45 579.1	49 151.7	54 968.1	56 325.2	2.5%	59 500.2	59 500.2
Health promotion levy on imports	-	-	53.1	54.3	2.4%	74.6	74.6
Import surcharges	-	-	-	-	-	-	-
Other 6)	523.4	787.7	701.8	950.2	35.4%	1 065.0	1 065.0
Stamp duties and fees	-0.1	-0.3	0.0	0.1	46.7%	0.1	0.1
State miscellaneous revenue	12.2	-23.5	-8.7	-	-	-	-
TOTAL TAX REVENUE (gross)	1 144 081.0	1 216 463.9	1 287 690.2	1 358 934.6	5.5%	1 425 417.6	1 425 417.6
Non-tax revenue 8)	33 271.8	35 849.3	35 868.7	36 142.0	0.8%	35 973.2	35 973.2
Less: SACU payments 9)	-39 448.3	-55 950.9	-48 288.6	-50 280.3	4.1%	-63 395.2	-63 395.2
Other adjustment 10)	-	-	-	-	-	-	-
TOTAL MAIN BUDGET REVENUE	1 137 904.4	1 196 362.3	1 275 270.3	1 344 796.3	5.5%	1 397 995.6	1 397 995.6
Current revenue	1 137 755.2	1 196 164.8	1 275 158.4	1 344 682.7	5.5%	1 397 866.3	1 397 866.3
Direct taxes	681 741.0	730 739.5	758 853.4	799 490.8	5.4%	838 024.3	836 024.3
Indirect taxes	462 327.8	485 747.9	528 845.5	559 443.8	5.8%	587 393.3	589 393.3
State miscellaneous revenue	12.2	-23.5	-8.7	-	-	-	-
Non-tax revenue (excluding sales of capital assets) 11)	33 122.6	35 651.8	35 756.8	36 028.4	0.8%	35 843.9	35 843.9
Less: SACU payments	-39 448.3	-55 950.9	-48 288.6	-50 280.3	4.1%	-63 395.2	-63 395.2
Sales of capital assets	149.2	197.5	111.9	113.6	1.5%	129.3	129.3
National Revenue Fund receipts 12)	14 240.7	16 600.3	11 999.4	10 020.1	-16.5%	6 005.0	6 005.0

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.

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), levies on financial services (up to 2004/05), CO₂ motor vehicle emissions (from 2010/11), incandescent light bulb levy (from 2009/10), turnover tax for micro businesses (from 2009/10), tyre levy and Intentional Oil Pollution Compensation Fund (from 2016/17). Mining leases and ownership have been reclassified as non-tax revenue. The historical years from 2000/01 have been adjusted for comparative purposes.

Source: National Treasury

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

2020/21		2021/22		2022/23		
% change on revised 2019/20	% of total budget revenue	Estimates	% change after tax proposals 2020/21	Estimates	% change on 2021/22	
						R million
4.5%	58.2%	863 888.2	6.2%	921 375.1	6.7%	Taxes on income and profits
3.6%	39.1%	581 145.9	6.3%	621 602.2	7.0%	Personal income tax
6.2%	16.5%	243 685.7	5.8%	258 356.8	6.0%	Corporate income tax
6.9%	2.3%	33 769.1	6.2%	35 802.2	6.0%	Secondary tax on companies/dividends tax and interest withholding tax
-	-	-	-	-	-	Tax on retirement funds
12.9%	0.3%	5 287.5	10.5%	5 614.0	6.2%	1) Other
4.5%	1.4%	20 585.0	6.0%	21 969.8	6.7%	Taxes on payroll and workforce
4.5%	1.4%	20 585.0	6.0%	21 969.8	6.7%	2) Skills development levy
9.2%	1.3%	18 955.8	8.3%	20 164.8	6.4%	Taxes on property
24.7%	0.1%	778.3	10.8%	827.9	6.4%	Donations tax
12.0%	0.2%	2 546.0	9.7%	2 708.4	6.4%	Estate duty
11.4%	0.5%	7 546.4	9.9%	8 027.7	6.4%	3) Securities transfer tax
5.3%	0.5%	8 085.1	6.1%	8 600.7	6.4%	Transfer duties
5.2%	36.8%	543 916.1	5.8%	576 525.0	6.0%	Domestic taxes on goods and services
4.8%	25.8%	381 858.9	5.9%	405 598.3	6.2%	4) Value-added tax
4.4%	3.5%	51 097.3	4.6%	53 440.7	4.6%	Specific excise duties
10.4%	0.2%	3 109.7	8.7%	3 308.3	6.4%	Health promotion levy
5.3%	0.3%	4 592.2	6.1%	4 885.1	6.4%	Ad valorem excise duties
5.3%	6.0%	88 525.8	6.1%	94 172.0	6.4%	Fuel levies
11.6%	0.1%	1 247.1	8.4%	1 304.3	4.6%	Air departure tax
0.9%	0.6%	8 213.2	1.4%	8 352.4	1.7%	Electricity levy
84.4%	0.4%	5 271.9	5.5%	5 463.9	3.6%	5) Other
5.8%	4.3%	64 848.8	6.9%	69 621.8	7.4%	Taxes on international trade and transactions
5.6%	4.3%	63 606.6	6.9%	68 347.0	7.5%	Customs duties
37.4%	0.0%	90.1	20.7%	96.8	7.5%	Health promotion levy on imports
-	-	-	-	-	-	Import surcharges
12.1%	0.1%	1 152.1	8.2%	1 178.0	2.2%	6) Other
-	0.0%	0.1	1.4%	0.1	1.7%	Stamp duties and fees
-	-	-	-	-	-	7) State miscellaneous revenue
4.9%	102.0%	1 512 193.8	6.1%	1 609 656.6	6.4%	TOTAL TAX REVENUE (gross)
-0.5%	2.6%	32 663.3	-9.2%	34 586.3	5.9%	8) Non-tax revenue
26.1%	-4.5%	-60 563.0	-4.5%	-63 365.7	4.6%	9) Less: SACU payments
-	-	-	-	-	-	10) Other adjustment
4.0%	100.0%	1 484 294.1	6.2%	1 580 877.1	6.5%	TOTAL MAIN BUDGET REVENUE
4.0%	100.0%	1 484 161.7	6.2%	1 580 742.5	6.5%	Current revenue
4.6%	59.8%	887 797.5	6.2%	946 881.3	6.7%	Direct taxes
5.4%	42.2%	624 396.4	5.9%	662 775.3	6.1%	Indirect taxes
-	-	-	-	-	-	State miscellaneous revenue
-0.5%	2.6%	32 530.9	-9.2%	34 451.6	5.9%	11) Non-tax revenue (excluding sales of capital assets)
26.1%	-4.5%	-60 563.0	-4.5%	-63 365.7	4.6%	Less: SACU payments
13.8%	0.0%	132.4	2.4%	134.7	1.7%	Sales of capital assets
-40.1%	0.4%	4 762.0	-20.7%	5 306.0	11.4%	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.

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

	2016/17	2017/18	2018/19				
			Actual collections	Before tax proposals	After tax proposals	Revised estimate	Actual collection
R thousands							
Taxes on income and profits	664 526 446	711 703 019	765 831 359	772 991 359	751 845 673	738 740 597	
Personal income tax	424 545 241	460 952 841	498 334 638	505 844 638	497 451 304	492 082 904	
Tax on corporate income							
Corporate income tax	204 431 763	217 412 046	231 568 699	231 218 699	218 435 812	212 046 052	
Secondary tax on companies/dividends tax	31 129 892	27 894 315	30 828 968	30 828 968	30 340 674	29 898 035	
Interest withholding tax	445 770	665 250	640 367	640 367	668 192	625 055	
Other							
Interest on overdue income tax	3 974 356	4 776 801	4 413 842	4 413 842	4 949 236	4 088 202	
Small business tax amnesty	-575	1 766	44 844	44 844	455	349	
Taxes on payroll and workforce	15 314 761	16 012 406	16 929 383	16 929 383	17 312 161	17 438 989	
Skills development levy	15 314 761	16 012 406	16 929 383	16 929 383	17 312 161	17 438 989	
Taxes on property	15 661 246	16 584 607	17 160 665	17 310 665	16 034 765	15 251 778	
Estate, inheritance and gift taxes							
Donations tax	280 264	732 086	415 821	415 821	539 007	604 447	
Estate duty	1 619 492	2 292 015	2 573 485	2 723 485	1 895 831	2 069 332	
Taxes on financial and capital transactions							
Securities transfer tax	5 553 233	5 837 511	5 824 644	5 824 644	6 060 271	5 334 752	
Transfer duties	8 208 257	7 722 996	8 346 714	8 346 714	7 539 656	7 243 247	
Domestic taxes on goods and services	402 463 950	422 248 282	457 283 221	484 825 979	460 287 253	460 544 575	
Value-added tax							
Domestic VAT	321 475 499	336 279 470	363 016 755	378 635 762	379 887 172	378 732 651	
Import VAT	149 265 484	152 788 760	162 191 630	169 472 624	174 030 292	175 184 585	
Refunds	-181 574 261	-191 070 644	-199 998 727	-199 998 727	-228 000 000	-229 151 259	
Specific excise duties							
Beer	11 713 340	13 172 996	13 986 413	14 576 413	13 450 010	13 781 537	
Sorghum beer and sorghum flour	4 126	3 918	4 356	4 356	4 475	4 130	
Wine and other fermented beverages	3 163 411	3 771 583	3 976 375	4 086 375	4 218 846	4 452 995	
Spirits	5 853 935	6 442 619	6 828 143	7 038 143	7 466 953	7 759 815	
Cigarettes and cigarette tobacco	12 120 468	11 067 422	11 505 298	11 915 298	11 974 081	12 090 765	
Pipe tobacco and cigars	518 718	429 271	484 930	494 930	423 477	412 910	
Petroleum products	871 084	829 790	872 433	872 433	858 724	838 362	
Revenue from neighbouring countries	1 528 745	1 638 277	1 664 245	1 664 245	1 879 862	1 489 176	
Health promotion levy	-	-	-	1 684 758	2 395 758	3 195 110	
Ad valorem excise duties	3 396 164	3 780 887	4 059 786	4 187 786	4 162 666	4 191 871	
Fuel levy	62 778 834	70 948 576	76 288 550	77 508 550	75 373 567	75 372 226	
Taxes on use of goods or permission to use goods or to perform activities							
Air departure tax	1 003 904	1 086 040	1 154 290	1 154 290	1 102 354	1 082 862	
Plastic bag levy	231 875	241 295	253 419	363 419	310 362	300 395	
Electricity levy	8 457 668	8 500 970	8 621 086	8 621 086	8 434 478	8 403 962	
Incandescent light bulb levy	70 206	55 359	60 585	90 585	40 740	40 719	
CO ₂ tax - motor vehicle emissions	1 208 521	1 336 818	1 435 207	1 575 207	1 236 029	1 390 472	
Tyre levy	77 242	715 997	601 302	601 302	751 804	730 204	
International Oil Pollution Compensation Fund	803	3 019	3 063	3 063	5 939	5 481	
Carbon tax	-	-	-	-	-	-	
Turnover tax for micro businesses	23 339	33 504	44 844	44 844	17 980	12 938	
Other							
Universal Service Fund	274 842	192 357	229 236	229 236	261 682	222 666	
Taxes on international trade and transactions	46 102 497	49 939 408	52 902 830	54 050 073	56 721 805	55 722 906	
Import duties							
Customs duties	45 579 083	49 151 743	51 698 819	52 600 819	55 638 279	54 968 076	
Health promotion levy on imports	-	-	-	245 242	78 242	53 052	
Other							
Miscellaneous customs and excise receipts	405 915	700 809	1 103 377	1 103 377	918 427	623 781	
Diamond export levy	117 500	86 856	100 634	100 634	86 856	77 997	
Other taxes	-125	-337	-443	-443	-339	48	
Stamp duties and fees	-125	-337	-443	-443	-339	48	
State miscellaneous revenue	12 212	-23 511	-1 142 473	-1 142 473	-	-8 651	
TOTAL TAX REVENUE (gross)	1 144 080 987	1 216 463 874	1 308 964 542	1 344 964 542	1 302 201 318	1 287 690 241	
Less: SACU payments	-39 448 348	-55 950 873	-48 288 636	-48 288 636	-48 288 636	-48 288 636	
Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)	-39 448 348	-55 950 873	-48 288 636	-48 288 636	-48 288 636	-48 288 636	
TOTAL TAX REVENUE (net of SACU payments)	1 104 632 639	1 160 513 001	1 260 675 905	1 296 675 905	1 253 912 682	1 239 401 605	

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.

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

2019/20				2020/21		R thousands
Budget estimates Before tax proposals	After	Revised estimate	% change on 2018/19 actual	Before tax proposals	After	
806 541 612	820 341 612	778 280 105	5.4%	815 588 183	813 588 183	Taxes on income and profits
539 076 912	552 876 912	527 584 216	7.2%	548 771 494	546 771 494	Personal income tax
						Tax on corporate income
229 608 192	229 608 192	216 718 097	2.2%	230 225 625	230 225 625	Corporate income tax
31 892 515	31 892 515	29 144 409	-2.5%	31 169 089	31 169 089	Secondary tax on companies/dividends tax
702 368	702 368	597 334	-4.4%	638 701	638 701	Interest withholding tax
						Other
5 261 140	5 261 140	4 235 900	3.6%	4 783 092	4 783 092	Interest on overdue income tax
485	485	149	-57.3%	182	182	Small business tax amnesty
18 758 510	18 758 510	18 576 305	6.5%	19 412 896	19 412 896	Taxes on payroll and workforce
18 758 510	18 758 510	18 576 305	6.5%	19 412 896	19 412 896	Skills development levy
17 158 872	17 158 872	16 037 771	5.2%	17 509 810	17 509 810	Taxes on property
						Estate, inheritance and gift taxes
576 793	576 793	563 283	-6.8%	702 682	702 682	Donations tax
2 028 737	2 028 737	2 071 076	0.1%	2 320 507	2 320 507	Estate duty
						Taxes on financial and capital transactions
6 485 122	6 485 122	6 162 990	15.5%	6 865 932	6 865 932	1) Securities transfer tax
8 068 219	8 068 219	7 240 421	-0.0%	7 620 689	7 620 689	Transfer duties
503 448 985	504 648 985	488 710 646	6.1%	512 266 829	514 266 829	Domestic taxes on goods and services
						Value-added tax
406 966 584	406 210 232	399 432 700	5.5%	421 650 757	421 650 757	Domestic VAT
187 765 494	187 421 846	182 666 047	4.3%	192 962 798	192 962 798	Import VAT
-233 160 795	-233 160 795	-237 896 832	3.8%	-254 058 947	-254 058 947	Refunds
						Specific excise duties
14 582 852	14 969 269	15 420 222	11.9%	16 484 000	16 484 000	Beer
4 337	4 337	4 224	2.3%	4 939	4 939	Sorghum beer and sorghum flour
4 175 241	4 210 880	4 452 108	-0.0%	5 326 196	5 326 196	Wine and other fermented beverages
7 132 148	7 310 092	8 927 713	15.1%	9 281 460	9 281 460	Spirits
12 251 926	12 627 469	14 406 843	19.2%	14 461 679	14 461 679	Cigarettes and cigarette tobacco
475 214	499 671	475 382	15.1%	493 879	493 879	Pipe tobacco and cigars
918 599	918 599	870 038	3.8%	1 002 759	1 002 759	2) Petroleum products
1 813 615	1 813 615	2 208 036	48.3%	1 781 193	1 781 193	3) Revenue from neighbouring countries
1 986 067	1 986 067	2 590 033	-18.9%	2 860 369	2 860 369	Health promotion levy
4 454 487	4 454 487	4 112 466	-1.9%	4 328 453	4 328 453	Ad valorem excise duties
81 657 583	82 957 583	79 277 491	5.2%	83 441 153	83 441 153	Fuel levy
						Taxes on use of goods or permission to use goods or to perform activities
1 159 215	1 159 215	1 030 853	-4.8%	1 150 545	1 150 545	Air departure tax
326 371	326 371	325 986	8.5%	360 782	610 782	Plastic bag levy
8 562 485	8 562 485	8 025 000	-4.5%	8 100 339	8 100 339	Electricity levy
41 359	41 359	32 529	-20.1%	37 477	37 477	Incandescent light bulb levy
1 254 788	1 254 788	1 300 225	-6.5%	1 394 995	1 394 995	CO ₂ tax - motor vehicle emissions
790 583	790 583	817 542	12.0%	951 353	951 353	Tyre levy
6 030	6 030	3 170	-42.2%	3 548	3 548	International Oil Pollution Compensation Fund
-	-	-	-	-	1 750 000	Carbon tax
19 149	19 149	19 267	48.9%	26 263	26 263	Turnover tax for micro businesses
						Other
265 654	265 654	209 604	-5.9%	220 839	220 839	Universal Service Fund
61 300 363	61 300 363	57 329 668	2.9%	60 639 807	60 639 807	Taxes on international trade and transactions
						Import duties
60 029 486	60 029 486	56 325 208	2.5%	59 500 218	59 500 218	Customs duties
245 242	245 242	54 308	2.4%	74 619	74 619	Health promotion levy on imports
						Other
932 366	932 366	859 741	37.8%	963 645	963 645	Miscellaneous customs and excise receipts
93 269	93 269	90 412	15.9%	101 324	101 324	Diamond export levy
-344	-344	71	46.7%	71	71	Other taxes
-344	-344	71	46.7%	71	71	Stamp duties and fees
-	-	-	-100.0%	-	-	4) State miscellaneous revenue
1 407 207 998	1 422 207 998	1 358 934 566	5.5%	1 425 417 596	1 425 417 596	TOTAL TAX REVENUE (gross)
-50 280 313	-50 280 313	-50 280 313	4.1%	-63 395 241	-63 395 241	5) Less: SACU payments
-50 280 313	-50 280 313	-50 280 313	4.1%	-63 395 241	-63 395 241	Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)
1 356 927 685	1 371 927 685	1 308 654 254	5.6%	1 362 022 355	1 362 022 355	TOTAL TAX REVENUE (net of SACU payments)

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

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.

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

R thousands	2016/17	2017/18	2018/19			
	Actual collections		Before tax proposals	After tax proposals	Revised estimate	Actual collection
TOTAL TAX REVENUE (net of SACU payments)	1 104 632 639	1 160 513 001	1 260 675 905	1 296 675 905	1 253 912 682	1 239 401 605
Sales of goods and services other than capital assets	2 546 176	2 588 718	2 298 747	2 298 747	2 381 546	2 320 696
Sales of goods and services produced by departments						
Sales by market establishments	6) 56 205	55 913	69 234	69 234	63 297	59 164
Administrative fees	1 342 255	1 438 136	1 368 370	1 368 370	1 352 668	1 344 910
Other sales	1 098 748	1 082 556	850 725	850 725	954 741	902 116
Sales of scrap, waste, arms and other used current goods	48 968	12 113	10 418	10 418	10 840	14 506
Transfers received	495 915	330 504	571 161	571 161	599 722	386 234
Fines, penalties and forfeits	666 963	466 043	610 725	610 725	1 161 555	1 751 945
Interest, dividends and rent on land	11 188 619	12 725 550	12 778 770	12 778 770	13 365 538	16 845 028
Interest						
Cash and cash equivalents	3 981 450	3 484 812	3 490 316	3 490 316	3 575 114	6 833 549
Dividends						
Airports Company South Africa	255 671	266 854	281 434	281 434	280 000	109 989
South African Special Risks Insurance Association	151 200	242 979	160 261	160 261	160 261	80 000
Vodacom	–	–	–	–	32	32
Industrial Development Corporation	20 000	50 000	20 000	20 000	50 000	50 000
Reserve Bank (National Treasury)	–	–	–	–	–	–
Telkom	830 813	846 603	600 000	600 000	490 645	722 859
Other	1 218	–	1 000	1 000	46	–
Rent on land						
Mineral and petroleum royalties	7) 5 801 670	7 617 251	7 985 995	7 985 995	8 339 627	8 611 781
Mining leases and ownership	8) 111 696	179 777	193 905	193 905	440 537	413 477
Royalties, prospecting fees and surface rental	9) 23 616	23 387	26 956	26 956	24 063	19 000
Land rent	11 285	13 887	18 903	18 903	5 213	4 342
Sales of capital assets	149 200	197 491	130 682	130 682	119 638	111 917
Financial transactions in assets and liabilities	18 224 915	19 540 965	8 080 126	8 080 126	13 845 401	14 452 907
TOTAL NON-TAX REVENUE	33 271 788	35 849 271	24 470 211	24 470 211	31 473 400	35 868 727
TOTAL MAIN BUDGET REVENUE	1 137 904 427	1 196 362 272	1 285 146 117	1 321 146 117	1 285 386 082	1 275 270 332
National Revenue Fund receipts	14 240 651	16 600 255	6 185 000	6 185 000	11 685 236	11 999 374
Revaluation profits on foreign currency transactions	10 710 440	13 115 597	6 185 000	6 185 000	10 238 138	10 390 835
Premiums on loan transactions	2 594 049	1 132 995	–	–	1 000 000	1 161 388
Premiums on debt portfolio restructuring (switches)	–	–	–	–	444 598	–
Liquidation of South African Special Risks Insurance Association investment	–	–	–	–	–	–
Other	936 162	2 351 663	–	–	2 500	447 151

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

7) 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.

8) Mining leases and ownership have been reclassified as non-tax revenue.

9) Royalties, prospecting fees and surface rental collected by the Department of Mineral resources.

10) Includes recoveries of loans and advances.

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

Source: National Treasury

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

2019/20				2020/21		R thousands
Budget estimates Before	After tax proposals	Revised estimate	% change on 2018/19 actual	Before tax proposals	After	
1 356 927 685	1 371 927 685	1 308 654 254	5.6%	1 362 022 355	1 362 022 355	
						TOTAL TAX REVENUE (net of SACU payments)
2 377 405	2 377 405	2 397 101	3.3%	2 415 121	2 415 121	Sales of goods and services other than capital assets
72 146	72 146	63 678	7.6%	71 051	71 051	Sales of goods and services produced by departments
1 411 371	1 411 371	1 399 532	4.1%	1 473 117	1 473 117	6) Sales by market establishments
882 933	882 933	923 544	2.4%	860 207	860 207	Administrative fees
10 955	10 955	10 347	-28.7%	10 746	10 746	Other sales
						Sales of scrap, waste, arms and other used current goods
602 202	602 202	660 345	71.0%	667 716	667 716	Transfers received
788 825	788 825	711 989	-59.4%	874 175	874 175	Fines, penalties and forfeits
13 911 644	13 911 644	19 675 226	16.8%	19 884 602	19 884 602	Interest, dividends and rent on land
3 771 836	3 771 836	6 789 432	-0.6%	6 065 515	6 065 515	Interest
						Cash and cash equivalents
297 194	297 194	100 000	-9.1%	90 000	90 000	Dividends
171 305	171 305	171 305	114.1%	187 901	187 901	Airports Company South Africa
32	32	-	-100.0%	32	32	South African Special Risks Insurance Association
50 000	50 000	50 000	-	50 000	50 000	Vodacom
-	-	-	-	-	-	Industrial Development Corporation
600 000	600 000	600 000	-17.0%	664 446	664 446	Reserve Bank (National Treasury)
1 046	1 046	3 500	-	1 200	1 200	Telkom
						Other
8 766 175	8 766 175	11 951 926	-38.8%	12 696 862	12 696 862	Rent on land
217 547	217 547	-20 244	-104.9%	90 200	90 200	7) Mineral and petroleum royalties
24 677	24 677	24 677	29.9%	26 034	26 034	8) Mining leases and ownership
11 832	11 832	4 629	6.6%	12 412	12 412	9) Royalties, prospecting fees and surface rental
						Land rent
129 597	129 597	113 599	1.5%	129 305	129 305	Sales of capital assets
13 727 018	13 727 018	12 583 757	-12.9%	12 002 286	12 002 286	10) Financial transactions in assets and liabilities
31 536 691	31 536 691	36 142 017	0.8%	35 973 205	35 973 205	11) TOTAL NON-TAX REVENUE
1 388 464 376	1 403 464 376	1 344 796 270	5.5%	1 397 995 560	1 397 995 560	TOTAL MAIN BUDGET REVENUE
4 488 000	4 488 000	10 020 079	-16.5%	6 005 000	6 005 000	National Revenue Fund receipts
4 488 000	4 488 000	7 156 956	-31.1%	6 005 000	6 005 000	Revaluation profits on foreign currency transactions
-	-	2 483 353	113.8%	-	-	Premiums on loan transactions
-	-	378 078	-	-	-	Premiums on debt portfolio restructuring (switches)
-	-	-	-	-	-	Liquidation of South African Special Risks Insurance Association investment
-	-	1 692	-99.6%	-	-	Other

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

R million	2016/17			2017/18	
	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	478.1	-	-	485.2	-
2 Parliament	1 738.9	-	-	1 711.9	-
3 Cooperative Governance	69 718.2	-	66 178.5	76 209.5	82.3
of which: local government equitable share	-	-	50 709.0	-	-
4 Government Communication and Information System	585.1	-	-	619.3	-
5 Home Affairs	8 143.5	-	-	8 401.7	-
6 International Relations and Cooperation	6 844.9	-	-	5 996.9	-
7 National School of Government	87.7	-	-	153.7	-
8 National Treasury	28 120.7	-	1 454.4	39 595.8	-
9 Planning, Monitoring and Evaluation	367.4	-	-	425.6	-
10 Public Enterprises	253.8	-	-	250.4	-
11 Public Service and Administration	463.0	-	-	454.9	-
12 Public Service Commission	229.1	-	-	247.4	-
13 Public Works and Infrastructure	6 403.4	761.7	664.0	6 942.3	781.2
14 Statistics South Africa	2 461.2	-	-	2 195.5	-
15 Traditional Affairs	130.7	-	-	139.6	-
16 Basic Education	21 476.1	16 579.6	-	22 932.0	17 570.1
17 Higher Education and Training	49 098.0	-	-	52 256.8	-
18 Health	38 496.2	33 981.0	-	42 424.7	37 570.2
19 Social Development	147 325.0	85.5	-	159 379.0	524.4
20 Women, Youth and Persons with Disabilities	623.5	-	-	659.8	-
21 Civilian Secretariat for the Police Service	99.4	-	-	118.3	-
22 Correctional Services	21 542.2	-	-	22 757.3	-
23 Defence	46 599.5	-	-	48 355.1	-
24 Independent Police Investigative Directorate	241.7	-	-	255.3	-
25 Justice and Constitutional Development	16 039.0	-	-	16 607.2	-
26 Military Veterans	504.6	-	-	601.5	-
27 Office of the Chief Justice	855.6	-	-	997.5	-
28 Police	80 874.2	-	-	86 480.4	-
29 Agriculture, Land Reform and Rural Development	15 357.2	2 202.5	-	15 175.8	2 241.7
30 Communications and Digital Technologies	2 821.2	-	-	5 684.1	-
31 Employment and Labour	2 761.6	-	-	2 844.0	-
32 Environment, Forestry and Fisheries	7 581.6	-	-	7 906.3	-
33 Human Settlements	30 587.2	18 284.0	10 839.5	33 370.5	19 969.3
34 Mineral Resources and Energy	9 173.9	-	2 131.9	9 721.3	-
35 Science and Innovation	7 423.2	-	-	7 528.6	-
36 Small Business Development	1 197.0	-	-	1 459.5	-
37 Sports, Arts and Culture	4 981.6	1 912.5	-	5 201.9	2 005.8
38 Tourism	1 919.6	-	-	2 134.0	-
39 Trade, Industry and Competition	11 014.5	-	-	10 145.3	-
40 Transport	56 403.7	15 878.5	5 694.2	54 670.7	16 476.5
Total appropriation by vote	716 658.5	89 685.2	91 643.2	768 602.9	97 221.5
Plus:					
Direct charges against the National Revenue Fund					
President and deputy president salaries (The Presidency)	5.7	-	-	5.7	-
Members' remuneration (Parliament)	436.5	-	-	556.3	-
Debt-service costs (National Treasury)	146 496.7	-	-	162 644.6	-
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	-
National Revenue Fund payments (National Treasury)	1 778.0	-	-	587.1	-
of which:					
Defrayal of the Gold and Foreign Exchange Contingency Reserve Account losses	187.2	-	-	225.4	-
Revaluation losses on foreign currency transactions	525.6	-	-	-	-
Premiums on loan transactions	1 065.2	-	-	361.8	-
Other	0.0	-	-	-0.1	-
Auditor-General of South Africa (National Treasury)	79.1	-	-	196.3	-
Skills levy and sector education and training authorities (Higher Education and Training)	15 233.0	-	-	16 293.6	-
Magistrates' salaries (Justice and Constitutional Development)	1 845.7	-	-	1 933.5	-
Judges' salaries (Office of the Chief Justice and Judicial Administration)	930.7	-	-	998.4	-
International Oil Pollution Compensation Fund (Transport)	3.8	-	-	5.6	-
Total direct charges against the National Revenue Fund	588 731.7	410 698.6	11 223.8	636 337.0	441 331.1
Provisional allocation not assigned to votes	-	-	-	-	-
Infrastructure fund not assigned to votes	-	-	-	-	-
Provisional allocation for Eskom restructuring	-	-	-	-	-
Compensation of employees adjustment	-	-	-	-	-
Total	1 305 390.1	500 383.8	102 867.1	1 404 939.9	538 552.6
Contingency reserve	-	-	-	-	-
National government projected underspending	-	-	-	-	-
Local government repayment to the National Revenue Fund	-	-	-	-	-
Main budget expenditure	1 305 390.1	500 383.8	102 867.1	1 404 939.9	538 552.6

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

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

3) Budget estimate adjusted for function shifts.

Source: National Treasury

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

2017/18	2018/19		2019/20			
<i>of which transfers to local government 2)</i>	Expenditure on budget vote outcome	<i>of which transfers to provinces 1)</i>	<i>transfers to local government 2)</i>	Budget estimate 3)	Adjusted appropriation	R million
-	465.2	-	-	699.1	699.3	1 The Presidency
-	1 872.7	-	-	1 993.5	1 993.5	2 Parliament
72 012.2	81 755.1	139.0	77 220.2	90 554.4	90 178.2	3 Cooperative Governance
55 613.7	-	-	60 757.9	-	-	<i>of which: local government equitable share</i>
-	643.7	-	-	688.7	683.6	4 Government Communication and Information System
-	9 047.2	-	-	8 339.7	9 527.7	5 Home Affairs
-	6 370.2	-	-	6 508.5	6 508.5	6 International Relations and Cooperation
-	166.8	-	-	187.9	187.9	7 National School of Government
1 592.7	28 554.6	-	1 508.8	30 720.7	30 628.9	8 National Treasury
-	384.6	-	-	478.4	479.5	9 Planning, Monitoring and Evaluation
-	6 474.8	-	-	17 945.0	56 883.0	10 Public Enterprises
-	492.7	-	-	536.0	527.2	11 Public Service and Administration
-	263.9	-	-	278.2	278.2	12 Public Service Commission
691.4	7 463.5	824.0	692.9	7 869.0	7 967.0	13 Public Works and Infrastructure
-	2 311.1	-	-	2 514.4	2 514.4	14 Statistics South Africa
-	154.3	-	-	163.4	168.4	15 Traditional Affairs
-	23 414.8	17 690.2	-	24 504.5	24 464.5	16 Basic Education
-	72 866.3	-	-	89 454.5	89 013.6	17 Higher Education and Training
-	46 594.6	41 364.1	-	51 460.7	51 195.2	18 Health
-	172 562.6	776.9	-	184 767.8	184 697.8	19 Social Development
-	723.9	-	-	739.3	738.0	20 Women, Youth and Persons with Disabilities
-	123.9	-	-	146.7	143.1	21 Civilian Secretariat for the Police Service
-	23 776.9	-	-	25 407.6	25 316.9	22 Correctional Services
-	47 865.0	-	-	49 850.4	50 235.6	23 Defence
-	314.8	-	-	336.7	336.7	24 Independent Police Investigative Directorate
-	17 182.1	-	-	18 717.1	18 781.5	25 Justice and Constitutional Development
-	542.0	-	-	662.6	652.6	26 Military Veterans
-	1 092.0	-	-	1 197.7	1 197.7	27 Office of the Chief Justice
-	90 297.5	-	-	97 448.6	96 684.2	28 Police
-	16 600.2	2 845.9	-	17 398.7	17 228.9	29 Agriculture, Land Reform and Rural Development
-	4 826.6	-	-	2 572.0	5 774.1	30 Communications and Digital Technologies
-	3 086.7	-	-	3 435.1	3 433.2	31 Employment and Labour
-	7 992.0	-	-	8 742.1	8 695.7	32 Environment, Forestry and Fisheries
11 382.2	32 195.4	18 990.0	11 343.9	33 879.2	33 861.9	33 Human Settlements
2 290.3	8 970.4	-	2 119.5	9 445.2	9 185.8	34 Mineral Resources and Energy
-	7 949.3	-	-	8 194.6	8 172.3	35 Science and Innovation
-	1 419.5	-	-	2 568.6	2 268.6	36 Small Business Development
-	5 314.0	2 011.1	-	5 771.1	5 723.1	37 Sports, Arts and Culture
-	2 234.8	-	-	2 392.7	2 392.7	38 Tourism
-	10 519.3	-	-	11 044.4	11 014.4	39 Trade, Industry and Competition
6 214.4	59 193.5	17 026.0	6 394.2	64 194.2	64 205.1	40 Transport
99 317.5	820 697.8	101 667.1	106 019.7	900 249.4	941 105.7	Total appropriation by vote
-	-	-	-	-	-	Plus:
-	5.7	-	-	7.3	7.3	Direct charges against the National Revenue Fund
-	493.2	-	-	527.5	600.5	President and deputy president salaries (The Presidency)
-	181 849.1	-	-	202 207.8	203 730.8	Members' remuneration (Parliament)
-	470 286.5	470 286.5	-	505 553.8	505 553.8	Debt-service costs (National Treasury)
11 785.0	12 468.6	-	12 468.6	13 166.8	13 166.8	Provincial equitable share (National Treasury)
-	161.6	-	-	135.3	359.5	General fuel levy sharing with metropolitan municipalities (National Treasury)
-	-	-	-	-	-	National Revenue Fund payments (National Treasury)
-	142.0	-	-	135.3	131.7	<i>of which:</i>
-	-	-	-	-	143.4	<i>Defrayal of the Gold and Foreign Exchange Contingency Reserve Account losses</i>
-	18.8	-	-	-	83.9	<i>Revaluation losses on foreign currency transactions</i>
-	0.9	-	-	-	0.5	<i>Premiums on loan transactions</i>
-	97.7	-	-	50.4	62.8	<i>Other</i>
-	17 479.9	-	-	18 758.5	18 576.3	Auditor-General of South Africa (National Treasury)
-	2 047.4	-	-	2 383.7	2 263.7	Skills levy and sector education and training authorities (Higher Education and Training)
-	1 022.2	-	-	1 098.5	1 098.5	Magistrates' salaries (Justice and Constitutional Development)
-	3.0	-	-	10.4	10.4	Judges' salaries (Office of the Chief Justice and Judicial Administration)
-	-	-	-	-	-	International Oil Pollution Compensation Fund (Transport)
11 785.0	685 914.8	470 286.5	12 468.6	743 900.1	745 430.4	Total direct charges against the National Revenue Fund
-	-	-	-	10.0	-	Provisional allocation not assigned to votes
-	-	-	-	1 000.0	-	Infrastructure fund not assigned to votes
-	-	-	-	5 348.0	-	Provisional allocation for Eskom restructuring
-	-	-	-	-4 800.0	-	Compensation of employees adjustment
111 102.6	1 506 612.5	571 953.6	118 488.3	1 645 707.4	1 686 536.1	Total
-	-	-	-	13 000.0	-	Contingency reserve
-	-	-	-	-	-1 183.8	National government projected underspending
-	-	-	-	-	-2 000.0	Local government repayment to the National Revenue Fund
111 102.6	1 506 612.5	571 953.6	118 488.3	1 658 707.4	1 683 352.3	Main budget expenditure

4) Provincial equitable share excluding conditional grants to provinces.

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

R million	2019/20			2020/21		
	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	699.3	-	-	611.6	-	-
2 Parliament	1 993.5	-	-	2 180.5	-	-
3 Cooperative Governance	88 168.2	130.9	83 115.2	96 234.0	138.5	90 656.4
of which: local government equitable share	-	-	66 973.5	-	-	74 683.3
4 Government Communication and Information System	683.6	-	-	720.5	-	-
5 Home Affairs	9 527.7	-	-	9 029.6	-	-
6 International Relations and Cooperation	6 508.5	-	-	6 850.2	-	-
7 National School of Government	187.9	-	-	206.6	-	-
8 National Treasury	30 432.0	-	1 594.0	33 123.2	-	1 575.0
9 Planning, Monitoring and Evaluation	464.0	-	-	500.0	-	-
10 Public Enterprises	56 883.0	-	-	37 849.4	-	-
11 Public Service and Administration	527.2	-	-	565.7	-	-
12 Public Service Commission	278.2	-	-	297.6	-	-
13 Public Works and Infrastructure	7 927.0	868.2	730.0	8 070.8	834.3	748.0
14 Statistics South Africa	2 514.4	-	-	3 452.2	-	-
15 Traditional Affairs	166.2	-	-	173.4	-	-
16 Basic Education	24 064.7	18 569.2	-	25 328.2	19 564.3	-
17 Higher Education and Training	88 859.3	-	-	97 444.0	-	-
18 Health	50 695.0	45 524.1	-	55 516.0	49 267.2	-
19 Social Development	184 697.8	518.2	-	197 718.3	915.1	-
20 Women, Youth and Persons with Disabilities	738.0	-	-	778.5	-	-
21 Civilian Secretariat for the Police Service	143.1	-	-	156.3	-	-
22 Correctional Services	25 316.9	-	-	26 800.0	-	-
23 Defence	50 235.6	-	-	52 438.6	-	-
24 Independent Police Investigative Directorate	336.7	-	-	355.7	-	-
25 Justice and Constitutional Development	18 581.5	-	-	19 860.6	-	-
26 Military Veterans	652.6	-	-	683.1	-	-
27 Office of the Chief Justice	1 197.7	-	-	1 259.8	-	-
28 Police	96 684.2	-	-	101 711.0	-	-
29 Agriculture, Land Reform and Rural Development	17 228.9	2 158.7	-	16 810.1	2 153.4	-
30 Communications and Digital Technologies	4 648.9	-	-	3 394.5	-	-
31 Employment and Labour	3 381.7	-	-	3 637.7	-	-
32 Environment, Forestry and Fisheries	8 695.7	-	-	8 954.7	-	-
33 Human Settlements	33 861.9	19 604.4	12 194.5	31 324.9	17 493.5	11 440.7
34 Mineral Resources and Energy	9 036.7	-	2 090.4	9 337.0	-	2 076.7
35 Science and Innovation	8 172.3	-	-	8 797.4	-	-
36 Small Business Development	2 268.6	-	-	2 406.8	-	-
37 Sports, Arts and Culture	5 687.1	2 121.2	-	5 720.2	2 075.7	-
38 Tourism	2 392.7	-	-	2 481.0	-	-
39 Trade, Industry and Competition	11 014.4	-	-	11 082.1	-	-
40 Transport	63 976.1	17 768.2	6 393.1	62 036.3	18 342.8	6 554.3
Total appropriation by vote	935 590.9	107 263.1	111 852.9	963 114.2	110 784.8	118 501.9
Plus:						
Direct charges against the National Revenue Fund						
President and deputy president salaries (The Presidency)	7.3	-	-	7.8	-	-
Members' remuneration (Parliament)	600.5	-	-	507.2	-	-
Debt-service costs (National Treasury)	205 005.0	-	-	229 270.0	-	-
Provincial equitable share (National Treasury)	505 553.8	505 553.8	-	538 471.5	538 471.5	-
General fuel levy sharing with metropolitan municipalities (National Treasury)	13 166.8	-	13 166.8	14 026.9	-	14 026.9
National Revenue Fund payments (National Treasury)	468.1	-	-	97.9	-	-
of which:						
Defrayal of the Gold and Foreign Exchange Contingency Reserve Account losses	131.7	-	-	97.9	-	-
Revaluation losses on foreign currency transactions	252.3	-	-	-	-	-
Premiums on loan transactions	83.9	-	-	-	-	-
Other	0.2	-	-	-	-	-
Auditor-General of South Africa (National Treasury)	62.8	-	-	120.0	-	-
Skills levy and sector education and training authorities (Higher Education and Training)	18 576.3	-	-	19 412.9	-	-
Magistrates' salaries (Justice and Constitutional Development)	2 163.7	-	-	2 550.2	-	-
Judges' salaries (Office of the Chief Justice and Judicial Administration)	1 098.5	-	-	1 190.9	-	-
International Oil Pollution Compensation Fund (Transport)	10.4	-	-	11.0	-	-
Total direct charges against the National Revenue Fund	746 713.2	505 553.8	13 166.8	805 666.3	538 471.5	14 026.9
Provisional allocation not assigned to votes	-	-	-	7 020.6	-	-
Infrastructure fund not assigned to votes	-	-	-	-	-	-
Provisional allocation for Eskom restructuring	-	-	-	23 000.0	-	-
Compensation of employees adjustment	-	-	-	-37 806.7	-	-
Total	1 682 304.1	612 816.8	125 019.7	1 760 994.4	649 256.3	132 528.8
Contingency reserve	-	-	-	5 000.0	-	-
National government projected underspending	-	-	-	-	-	-
Local government repayment to the National Revenue Fund	-	-	-	-	-	-
Main budget expenditure	1 682 304.1	612 816.8	125 019.7	1 765 994.4	649 256.3	132 528.8

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

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

3) Budget estimate adjusted for function shifts.

Source: National Treasury

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

2021/22			2022/23			R million
Budget 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)	
648.8	-	-	676.0	-	-	1 The Presidency
2 331.5	-	-	2 429.4	-	-	2 Parliament
104 262.1	146.1	98 387.0	111 656.6	153.0	105 531.1	3 Cooperative Governance
-	-	81 061.8	-	-	87 212.7	of which: local government equitable share
763.2	-	-	794.0	-	-	4 Government Communication and Information System
9 659.9	-	-	10 041.5	-	-	5 Home Affairs
7 038.5	-	-	7 328.9	-	-	6 International Relations and Cooperation
227.3	-	-	236.3	-	-	7 National School of Government
35 822.5	-	1 644.4	32 911.9	-	1 717.5	8 National Treasury
524.3	-	-	547.9	-	-	9 Planning, Monitoring and Evaluation
4 637.4	-	-	2 119.1	-	-	10 Public Enterprises
606.6	-	-	627.5	-	-	11 Public Service and Administration
316.3	-	-	328.2	-	-	12 Public Service Commission
8 757.3	871.4	790.0	9 089.7	902.8	819.1	13 Public Works and Infrastructure
4 843.9	-	-	2 862.6	-	-	14 Statistics South Africa
184.7	-	-	192.3	-	-	15 Traditional Affairs
27 333.0	20 773.3	-	28 592.4	21 737.9	-	16 Basic Education
102 753.0	-	-	107 373.4	-	-	17 Higher Education and Training
60 638.3	53 916.6	-	63 491.0	56 537.0	-	18 Health
211 810.9	1 056.7	-	226 890.8	1 191.9	-	19 Social Development
821.5	-	-	853.0	-	-	20 Women, Youth and Persons with Disabilities
166.3	-	-	173.3	-	-	21 Civilian Secretariat for the Police Service
28 565.6	-	-	29 779.2	-	-	22 Correctional Services
50 852.5	-	-	52 993.6	-	-	23 Defence
377.7	-	-	393.4	-	-	24 Independent Police Investigative Directorate
21 168.8	-	-	22 083.9	-	-	25 Justice and Constitutional Development
711.0	-	-	735.0	-	-	26 Military Veterans
1 335.9	-	-	1 398.3	-	-	27 Office of the Chief Justice
108 208.8	-	-	112 683.6	-	-	28 Police
17 946.9	2 319.7	-	18 520.9	2 392.0	-	29 Agriculture, Land Reform and Rural Development
3 918.6	-	-	2 643.0	-	-	30 Communications and Digital Technologies
3 857.2	-	-	4 009.8	-	-	31 Employment and Labour
9 287.8	-	-	9 640.5	-	-	32 Environment, Forestry and Fisheries
31 788.6	17 614.4	11 517.7	32 790.8	18 317.4	11 708.2	33 Human Settlements
9 570.0	-	2 233.1	10 583.4	-	2 362.0	34 Mineral Resources and Energy
9 377.8	-	-	9 681.5	-	-	35 Science and Innovation
2 696.1	-	-	2 760.7	-	-	36 Small Business Development
6 035.5	2 204.9	-	6 269.6	2 307.5	-	37 Sports, Arts and Culture
2 586.2	-	-	2 687.7	-	-	38 Tourism
10 098.3	-	-	10 489.1	-	-	39 Trade, Industry and Competition
69 034.6	19 058.3	6 911.0	72 228.0	19 597.2	7 240.2	40 Transport
988 835.6	117 961.5	127 259.5	1 029 512.7	123 136.7	135 359.8	Total appropriation by vote
						Plus:
						Direct charges against the National Revenue Fund
8.3	-	-	8.6	-	-	President and deputy president salaries (The Presidency)
541.0	-	-	561.2	-	-	Members' remuneration (Parliament)
258 482.1	-	-	290 145.1	-	-	Debt-service costs (National Treasury)
573 989.5	573 989.5	-	607 553.5	607 553.5	-	4) Provincial equitable share (National Treasury)
15 182.5	-	15 182.5	16 085.0	-	16 085.0	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
						Other
125.0	-	-	129.0	-	-	Auditor-General of South Africa (National Treasury)
20 585.0	-	-	21 969.8	-	-	Skills levy and sector education and training authorities (Higher Education and Training)
2 715.6	-	-	2 816.0	-	-	Magistrates' salaries (Justice and Constitutional Development)
1 268.7	-	-	1 318.9	-	-	Judges' salaries (Office of the Chief Justice and Judicial Administration)
11.6	-	-	12.0	-	-	International Oil Pollution Compensation Fund (Transport)
872 909.4	573 989.5	15 182.5	940 599.1	607 553.5	16 085.0	Total direct charges against the National Revenue Fund
1 852.6	-	-	3 573.5	-	-	Provisional allocation not assigned to votes
4 000.0	-	-	6 000.0	-	-	Infrastructure fund not assigned to votes
33 000.0	-	-	23 000.0	-	-	Provisional allocation for Eskom restructuring
-54 929.1	-	-	-67 460.4	-	-	Compensation of employees adjustment
1 845 668.5	691 951.1	142 442.0	1 935 224.9	730 690.2	151 444.8	Total
5 000.0	-	-	5 000.0	-	-	Contingency reserve
-	-	-	-	-	-	National government projected underspending
-	-	-	-	-	-	Local government repayment to the National Revenue Fund
1 850 668.5	691 951.1	142 442.0	1 940 224.9	730 690.2	151 444.8	Main budget expenditure

4) Provincial equitable share excluding conditional grants to provinces.

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

R million	2016/17		2017/18		2018/19		2019/20
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
Current payments	779 534.4	56.5%	838 697.9	56.7%	902 037.0	56.7%	983 613.8
Compensation of employees	462 478.0	33.5%	494 713.5	33.4%	527 932.8	33.2%	567 426.3
Goods and services	170 193.1	12.3%	180 857.5	12.2%	191 667.5	12.0%	210 660.5
Interest and rent on land	146 863.4	10.6%	163 126.9	11.0%	182 436.8	11.5%	205 527.0
Transfers and subsidies	543 121.5	39.4%	570 707.0	38.6%	625 823.8	39.3%	684 098.2
Municipalities	109 375.6	7.9%	118 344.8	8.0%	126 302.4	7.9%	133 286.0
<i>of which: local government share</i>	4 680.8	0.3%	5 134.2	0.3%	6 740.3	0.4%	5 735.7
Departmental agencies and accounts	108 821.9	7.9%	113 777.8	7.7%	128 765.6	8.1%	146 329.9
Higher education institutions	28 262.9	2.0%	32 021.0	2.2%	37 530.3	2.4%	42 614.4
Foreign governments and international organisations	2 205.8	0.2%	1 971.9	0.1%	2 346.4	0.1%	2 542.0
Public corporations and private enterprises	45 635.8	3.3%	41 115.2	2.8%	42 047.2	2.6%	44 822.9
Public corporations	34 049.2	2.5%	32 544.5	2.2%	33 422.1	2.1%	34 760.9
Subsidies on products and production	26 741.6	1.9%	22 605.7	1.5%	23 641.0	1.5%	24 077.6
Other transfers	7 307.6	0.5%	9 938.8	0.7%	9 781.0	0.6%	10 683.4
Private enterprises	11 586.6	0.8%	8 570.7	0.6%	8 625.2	0.5%	10 062.0
Subsidies on products and production	4 917.5	0.4%	3 351.8	0.2%	3 631.0	0.2%	4 218.4
Other transfers	6 669.1	0.5%	5 218.9	0.4%	4 994.1	0.3%	5 843.6
Non-profit institutions	28 415.1	2.1%	28 900.9	2.0%	33 875.0	2.1%	35 631.2
Households	220 404.4	16.0%	234 575.3	15.9%	254 956.8	16.0%	278 871.8
Social benefits	191 339.7	13.9%	205 748.0	13.9%	226 215.2	14.2%	248 953.7
Other transfers to households	29 064.7	2.1%	28 827.3	1.9%	28 741.6	1.8%	29 918.1
Payments for capital assets	49 930.8	3.6%	50 690.1	3.4%	48 732.4	3.1%	49 499.9
Buildings and other fixed structures	39 199.3	2.8%	39 388.6	2.7%	37 908.1	2.4%	36 651.7
Buildings	22 377.6	1.6%	23 489.6	1.6%	23 142.7	1.5%	21 075.9
Other fixed structures	16 821.7	1.2%	15 899.0	1.1%	14 765.4	0.9%	15 575.7
Machinery and equipment	9 241.7	0.7%	10 364.3	0.7%	9 968.5	0.6%	11 983.1
Transport equipment	3 622.0	0.3%	4 446.4	0.3%	4 145.1	0.3%	4 238.4
Other machinery and equipment	5 619.7	0.4%	5 917.9	0.4%	5 823.4	0.4%	7 744.7
Land and sub-soil assets	139.7	0.0%	180.1	0.0%	102.5	0.0%	106.1
Software and other intangible assets	1 202.3	0.1%	676.2	0.0%	648.6	0.0%	532.8
Other assets	147.7	0.0%	80.9	0.0%	104.8	0.0%	226.3
Payments for financial assets	7 183.7	0.5%	19 309.1	1.3%	14 764.9	0.9%	64 036.1
Subtotal: votes and direct charges	1 379 770.4	100.0%	1 479 404.1	100.0%	1 591 358.1	100.0%	1 781 248.0
Plus:							
Contingency reserve	–	–	–	–	–	–	–
Total consolidated expenditure	1 379 770.4	100.0%	1 479 404.1	100.0%	1 591 358.1	100.0%	1 781 248.0

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⁾

	2020/21		2021/22		2022/23		
	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	
							R million
55.2%	1 026 763.8	54.7%	1 093 709.1	55.9%	1 159 258.3	56.5%	Current payments
31.9%	576 814.8	30.7%	603 481.3	30.8%	630 065.9	30.7%	Compensation of employees
11.8%	220 152.4	11.7%	231 178.4	11.8%	238 432.1	11.6%	Goods and services
11.5%	229 796.6	12.2%	259 049.4	13.2%	290 760.3	14.2%	Interest and rent on land
38.4%	723 406.8	38.5%	761 888.3	38.9%	807 494.3	39.3%	Transfers and subsidies
7.5%	140 767.7	7.5%	150 650.5	7.7%	160 267.2	7.8%	Municipalities
0.3%	5 450.8	0.3%	5 776.4	0.3%	5 981.8	0.3%	<i>2) of which: local government share</i>
8.2%	153 808.8	8.2%	156 353.8	8.0%	160 859.9	7.8%	Departmental agencies and accounts
2.4%	45 043.7	2.4%	47 426.0	2.4%	49 671.7	2.4%	Higher education institutions
0.1%	2 829.7	0.2%	2 785.2	0.1%	2 974.6	0.1%	Foreign governments and international organisations
2.5%	41 368.7	2.2%	50 527.5	2.6%	56 207.4	2.7%	Public corporations and private enterprises
2.0%	30 806.6	1.6%	41 125.7	2.1%	46 363.7	2.3%	Public corporations
1.4%	19 967.7	1.1%	25 792.1	1.3%	28 865.3	1.4%	Subsidies on products and production
0.6%	10 839.0	0.6%	15 333.6	0.8%	17 498.4	0.9%	Other transfers
0.6%	10 562.1	0.6%	9 401.9	0.5%	9 843.7	0.5%	Private enterprises
0.2%	4 248.1	0.2%	2 901.1	0.1%	3 012.4	0.1%	Subsidies on products and production
0.3%	6 314.0	0.3%	6 500.8	0.3%	6 831.3	0.3%	Other transfers
2.0%	39 438.6	2.1%	42 268.2	2.2%	44 322.6	2.2%	Non-profit institutions
15.7%	300 149.6	16.0%	311 877.0	15.9%	333 190.9	16.2%	Households
14.0%	271 079.6	14.4%	281 587.7	14.4%	301 377.3	14.7%	Social benefits
1.7%	29 070.0	1.5%	30 289.2	1.5%	31 813.6	1.6%	Other transfers to households
2.8%	51 470.6	2.7%	53 857.3	2.8%	55 278.8	2.7%	Payments for capital assets
2.1%	39 198.7	2.1%	41 651.9	2.1%	42 542.0	2.1%	Buildings and other fixed structures
1.2%	22 347.1	1.2%	24 744.5	1.3%	25 820.1	1.3%	Buildings
0.9%	16 851.5	0.9%	16 907.5	0.9%	16 722.0	0.8%	Other fixed structures
0.7%	11 500.9	0.6%	11 649.8	0.6%	12 194.7	0.6%	Machinery and equipment
0.2%	3 982.7	0.2%	4 317.3	0.2%	4 509.0	0.2%	Transport equipment
0.4%	7 518.2	0.4%	7 332.5	0.4%	7 685.7	0.4%	Other machinery and equipment
0.0%	180.6	0.0%	18.3	0.0%	19.4	0.0%	Land and sub-soil assets
0.0%	336.9	0.0%	277.9	0.0%	273.5	0.0%	Software and other intangible assets
0.0%	253.6	0.0%	259.4	0.0%	249.1	0.0%	<i>3)</i> Other assets
3.6%	72 060.7	3.8%	42 500.6	2.2%	25 431.9	1.2%	<i>4)</i> Payments for financial assets
100.0%	1 873 701.9	99.7%	1 951 955.2	99.7%	2 047 463.4	99.76%	Subtotal: votes and direct charges
–	5 000.0	0.3%	5 000.0	0.3%	5 000.0	0.2%	Plus: Contingency reserve
100.0%	1 878 701.9	100.0%	1 956 955.2	100.0%	2 052 463.4	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)

	2016/17		2017/18		2018/19		2019/20
	Estimated outcome	% of total	Estimated outcome	% of total	Estimated outcome	% of total	Revised estimate
R million							
General public services 2)	236 570.4	17.1%	262 157.0	17.7%	272 644.4	17.1%	300 628.3
<i>of which: debt-service costs</i>	146 496.7	10.6%	162 644.6	11.0%	181 849.1	11.4%	205 005.0
Defence	47 211.5	3.4%	48 939.0	3.3%	47 796.7	3.0%	50 163.4
Public order and safety	129 918.3	9.4%	137 532.8	9.3%	144 337.5	9.1%	154 773.7
Police services	88 044.7	6.4%	93 532.3	6.3%	98 458.0	6.2%	105 640.3
Law courts	20 331.4	1.5%	21 243.2	1.4%	22 102.6	1.4%	23 816.6
Prisons	21 542.2	1.6%	22 757.3	1.5%	23 776.9	1.5%	25 316.9
Economic affairs	146 504.6	10.6%	152 781.1	10.3%	165 523.5	10.4%	225 881.0
General economic, commercial and labour affairs	23 763.1	1.7%	25 308.5	1.7%	25 627.9	1.6%	28 162.0
Agriculture, forestry, fishing and hunting	21 589.5	1.6%	21 787.8	1.5%	23 415.6	1.5%	24 610.9
Fuel and energy	7 816.6	0.6%	8 243.2	0.6%	7 259.5	0.5%	56 180.4
Mining, manufacturing, and construction	1 473.5	0.1%	1 511.6	0.1%	1 562.6	0.1%	1 676.7
Transport	77 320.3	5.6%	78 006.0	5.3%	89 491.2	5.6%	96 649.0
Communication	2 537.1	0.2%	5 713.5	0.4%	5 202.9	0.3%	5 024.1
Other industries	3 507.6	0.3%	3 667.4	0.2%	3 894.6	0.2%	4 143.8
Economic affairs not elsewhere classified	8 497.0	0.6%	8 543.1	0.6%	9 069.2	0.6%	9 434.1
Environmental protection	9 054.2	0.7%	9 371.4	0.6%	9 669.0	0.6%	10 565.9
Housing and community amenities	119 773.7	8.7%	128 312.3	8.7%	134 788.2	8.5%	144 505.6
Housing development	34 248.1	2.5%	36 347.4	2.5%	35 671.6	2.2%	37 414.2
Community development	69 929.0	5.1%	76 896.3	5.2%	82 535.0	5.2%	91 087.8
Water supply	15 596.6	1.1%	15 068.5	1.0%	16 581.7	1.0%	16 003.5
Health	172 738.5	12.5%	188 158.1	12.7%	203 598.4	12.8%	217 368.7
Recreation and culture	11 777.8	0.9%	12 090.1	0.8%	12 219.8	0.8%	13 261.5
Education	286 829.3	20.8%	304 786.7	20.6%	341 468.6	21.5%	375 669.2
Social protection	219 392.2	15.9%	235 275.5	15.9%	259 312.2	16.3%	288 430.5
Subtotal: votes and direct charges	1 379 770.4	100.0%	1 479 404.1	100.0%	1 591 358.1	100.0%	1 781 248.0
Plus:							
Contingency reserve	–	–	–	–	–	–	–
Total consolidated expenditure	1 379 770.4	100.0%	1 479 404.1	100.0%	1 591 358.1	100.0%	1 781 248.0

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⁾

	2020/21		2021/22		2022/23		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
16.9%	326 094.8	17.4%	360 245.6	18.5%	388 963.3	19.0%	2) General public services
11.5%	229 270.0	12.2%	258 482.1	13.2%	290 145.1	14.2%	<i>of which: debt-service costs</i>
2.8%	50 628.1	2.7%	48 237.8	2.5%	49 718.9	2.4%	Defence
8.7%	157 631.4	8.4%	165 067.7	8.5%	170 343.1	8.3%	Public order and safety
5.9%	107 264.0	5.7%	112 232.4	5.7%	115 832.8	5.7%	Police services
1.3%	24 628.9	1.3%	25 821.6	1.3%	26 628.2	1.3%	Law courts
1.4%	25 738.5	1.4%	27 013.7	1.4%	27 882.1	1.4%	Prisons
12.7%	236 399.6	12.6%	216 421.8	11.1%	215 383.4	10.5%	Economic affairs
1.6%	28 848.4	1.5%	30 458.6	1.6%	33 203.8	1.6%	General economic, commercial and labour affairs
1.4%	24 224.3	1.3%	25 539.3	1.3%	26 590.4	1.3%	Agriculture, forestry, fishing and hunting
3.2%	69 722.0	3.7%	40 432.6	2.1%	31 306.1	1.5%	Fuel and energy
0.1%	1 774.5	0.1%	1 737.0	0.1%	1 812.6	0.1%	Mining, manufacturing, and construction
5.4%	93 994.7	5.0%	99 683.5	5.1%	103 784.5	5.1%	Transport
0.3%	3 110.9	0.2%	3 182.0	0.2%	3 199.6	0.2%	Communication
0.2%	4 741.6	0.3%	4 823.0	0.2%	4 613.5	0.2%	Other industries
0.5%	9 983.2	0.5%	10 565.7	0.5%	10 872.9	0.5%	Economic affairs not elsewhere classified
0.6%	10 573.1	0.6%	10 798.9	0.6%	11 186.2	0.5%	Environmental protection
8.1%	152 549.2	8.1%	162 553.1	8.3%	171 431.2	8.4%	Housing and community amenities
2.1%	35 649.1	1.9%	37 678.6	1.9%	38 674.7	1.9%	Housing development
5.1%	100 010.4	5.3%	108 051.4	5.5%	115 382.7	5.6%	Community development
0.9%	16 889.8	0.9%	16 823.0	0.9%	17 373.8	0.8%	Water supply
12.2%	224 661.8	12.0%	238 048.7	12.2%	250 886.3	12.3%	Health
0.7%	14 361.0	0.8%	15 303.1	0.8%	14 548.4	0.7%	Recreation and culture
21.1%	388 113.1	20.7%	410 482.7	21.0%	428 459.4	20.9%	Education
16.2%	312 689.8	16.7%	324 795.9	16.6%	346 543.1	16.9%	Social protection
100.0%	1 873 701.9	99.7%	1 951 955.2	99.7%	2 047 463.4	99.8%	Subtotal: votes and direct charges
–	5 000.0	0.3%	5 000.0	0.3%	5 000.0	0.2%	Plus: Contingency reserve
100.0%	1 878 701.9	100.0%	1 956 955.2	100.0%	2 052 463.4	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	2016/17		2017/18		2018/19		2019/20
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
Revenue							
Current revenue	1 285 061.0	100.0%	1 350 837.5	100.0%	1 445 027.5	100.0%	1 516 681.6
<i>Tax revenue (net of SACU)</i>	1 174 525.2	91.4%	1 235 356.4	91.4%	1 321 569.1	91.4%	1 395 383.0
<i>Non-tax revenue</i>	110 535.8	8.6%	115 481.1	8.5%	123 458.4	8.5%	121 298.7
Sales of capital assets	543.9	0.0%	540.2	0.0%	396.8	0.0%	306.7
Total revenue	1 285 604.9	100.0%	1 351 377.7	100.0%	1 445 424.3	100.0%	1 516 988.3
Expenditure							
Economic classification							
Current payments	885 826.0	61.4%	942 300.4	61.1%	1 011 975.7	61.6%	1 095 868.3
Compensation of employees	511 665.9	35.5%	548 057.6	35.5%	584 841.1	35.6%	629 200.4
Goods and services	217 628.3	15.1%	221 324.3	14.4%	234 976.5	14.3%	251 656.1
Interest and rent on land	156 531.7	10.9%	172 918.5	11.2%	192 158.1	11.7%	215 011.8
Transfers and subsidies	469 152.1	32.5%	501 834.4	32.5%	545 229.2	33.2%	599 650.1
Municipalities	112 738.1	7.8%	121 803.8	7.9%	129 455.6	7.9%	137 653.6
Departmental agencies and accounts	23 936.1	1.7%	27 041.3	1.8%	25 609.4	1.6%	26 590.8
Higher education institutions	31 981.2	2.2%	36 790.6	2.4%	38 898.3	2.4%	46 555.4
Foreign governments and international organisations	2 290.0	0.2%	2 123.3	0.1%	2 386.1	0.1%	2 589.5
Public corporations and private enterprises	32 172.2	2.2%	31 886.7	2.1%	31 389.7	1.9%	35 361.4
Non-profit institutions	30 526.7	2.1%	31 014.3	2.0%	35 496.5	2.2%	37 089.3
Households	235 507.8	16.3%	251 174.4	16.3%	281 993.6	17.2%	313 810.1
Payments for capital assets	79 065.0	5.5%	77 397.8	5.0%	69 865.4	4.3%	82 804.1
Buildings and other fixed structures	58 900.6	4.1%	58 384.7	3.8%	52 717.3	3.2%	60 807.8
Machinery and equipment	16 615.4	1.2%	16 592.7	1.1%	14 666.4	0.9%	19 077.0
Land and sub-soil assets	790.2	0.1%	847.8	0.1%	738.6	0.0%	605.4
Software and other intangible assets	2 594.5	0.2%	1 421.5	0.1%	1 539.8	0.1%	1 831.9
Other assets	164.3	0.0%	151.1	0.0%	203.4	0.0%	481.9
Payments for financial assets	8 534.2	0.6%	20 322.7	1.3%	15 706.1	1.0%	65 223.1
Subtotal: economic classification	1 442 577.2	100%	1 541 855.3	100.0%	1 642 776.4	100.0%	1 843 545.6
Contingency reserve	–		–		–		–
Total consolidated expenditure	1 442 577.2		1 541 855.3		1 642 776.4		1 843 545.6
Budget balance	-156 972.3		-190 477.6		-197 352.1		-326 557.2
<i>Percentage of GDP</i>	-3.6%		-4.1%		-4.0%		-6.3%
Financing							
Change in loan liabilities							
<i>Domestic short- and long-term loans (net)</i>	157 334.7		204 163.7		183 826.2		312 736.0
<i>Foreign loans (net)</i>	36 432.7		29 811.0		26 187.9		27 546.9
Change in cash and other balances (- increase)	-36 795.0		-43 497.1		-12 662.0		-13 725.7
Borrowing requirement (net)	156 972.3		190 477.6		197 352.1		326 557.2
GDP	4 419 437.0		4 698 724.0		4 921 494.0		5 157 347.4

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⁾

2019/20	2020/21		2021/22		2022/23		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	
							R million
100.0%	1 583 599.2	100.0%	1 682 503.8	100.0%	1 791 044.2	100.0%	Revenue
92.0%	1 455 526.9	91.9%	1 549 544.6	92.1%	1 648 613.2	92.0%	Current revenue
8.0%	128 072.3	8.1%	132 959.2	7.9%	142 430.9	8.0%	<i>Tax revenue (net of SACU)</i>
0.0%	305.9	0.0%	334.9	0.0%	274.5	0.0%	2) <i>Non-tax revenue</i>
							Sales of capital assets
100.0%	1 583 905.1	100.0%	1 682 838.7	100.0%	1 791 318.7	100.0%	Total revenue
							Expenditure
							Economic classification
59.4%	1 143 426.9	58.7%	1 218 007.8	59.8%	1 286 330.7	60.2%	Current payments
34.1%	638 864.8	32.8%	667 815.5	32.8%	697 113.3	32.6%	Compensation of employees
13.7%	265 078.4	13.6%	281 464.7	13.8%	288 524.8	13.5%	Goods and services
11.7%	239 483.7	12.3%	268 727.5	13.2%	300 692.6	14.1%	Interest and rent on land
32.5%	640 225.2	32.8%	671 805.1	33.0%	713 435.9	33.4%	Transfers and subsidies
7.5%	145 339.0	7.5%	155 518.4	7.6%	165 463.8	7.7%	Municipalities
1.4%	28 638.7	1.5%	27 012.1	1.3%	28 492.1	1.3%	Departmental agencies and accounts
2.5%	48 277.7	2.5%	50 341.5	2.5%	51 872.7	2.4%	Higher education institutions
0.1%	2 879.8	0.1%	2 838.2	0.1%	3 029.5	0.1%	Foreign governments and international organisations
1.9%	35 539.6	1.8%	39 864.8	2.0%	43 226.6	2.0%	Public corporations and private enterprises
2.0%	41 022.7	2.1%	43 696.4	2.1%	45 848.8	2.1%	Non-profit institutions
17.0%	338 527.7	17.4%	352 533.8	17.3%	375 502.5	17.6%	Households
4.5%	92 146.8	4.7%	101 410.6	5.0%	108 975.3	5.1%	Payments for capital assets
3.3%	68 383.5	3.5%	76 880.6	3.8%	82 745.4	3.9%	Buildings and other fixed structures
1.0%	20 620.2	1.1%	21 798.9	1.1%	23 283.7	1.1%	Machinery and equipment
0.0%	439.5	0.0%	422.9	0.0%	768.3	0.0%	Land and sub-soil assets
0.1%	1 903.6	0.1%	1 656.8	0.1%	1 647.3	0.1%	Software and other intangible assets
0.0%	800.1	0.0%	651.4	0.0%	530.6	0.0%	3) <i>Other assets</i>
3.5%	73 645.7	3.8%	44 115.6	2.2%	27 297.9	1.3%	4) Payments for financial assets
100.0%	1 949 444.6	100.0%	2 035 339.1	100.0%	2 136 039.9	100.0%	Subtotal: economic classification
	5 000.0		5 000.0		5 000.0		Contingency reserve
	1 954 444.6		2 040 339.1		2 141 039.9		Total consolidated expenditure
	-370 539.5		-357 500.4		-349 721.2		Budget balance
	-6.8%		-6.2%		-5.7%		<i>Percentage of GDP</i>
	332 285.9		325 912.6		317 484.1		Financing
	18 815.4		41 763.4		40 760.4		Change in loan liabilities
	19 438.3		-10 175.6		-8 523.3		<i>Domestic short- and long-term loans (net)</i>
	370 539.5		357 500.4		349 721.2		<i>Foreign loans (net)</i>
	5 428 211.8		5 758 993.4		6 126 301.9		Change in cash and other balances (- increase)
							Borrowing requirement (net)
							<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)

R million	2016/17		2017/18		2018/19		2019/20
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
General public services 2)	246 038.2	17.1%	269 752.5	17.5%	281 015.7	17.1%	308 574.5
of which: debt-service costs	146 496.7	10.2%	162 644.6	10.5%	181 849.1	11.1%	205 005.0
Defence	47 402.4	3.3%	49 158.9	3.2%	47 715.3	2.9%	50 408.9
Public order and safety	131 470.5	9.1%	138 828.4	9.0%	146 001.7	8.9%	156 969.7
Police services	89 155.7	6.2%	94 617.6	6.1%	99 786.1	6.1%	107 086.9
Law courts	20 570.0	1.4%	21 225.8	1.4%	22 196.7	1.4%	24 275.0
Prisons	21 542.2	1.5%	22 757.3	1.5%	23 776.9	1.4%	25 316.9
Public order and safety not elsewhere classified	202.6		227.7		242.0		290.9
Economic affairs	167 088.6	11.6%	175 362.3	11.4%	179 583.0	10.9%	240 959.9
General economic, commercial and labour affairs	30 629.5	2.1%	31 964.6	2.1%	32 349.0	2.0%	35 629.5
Agriculture, forestry, fishing and hunting	22 114.2	1.5%	22 069.3	1.4%	23 855.2	1.5%	26 458.3
Fuel and energy	9 465.4	0.7%	9 462.6	0.6%	10 192.8	0.6%	58 568.8
Mining, manufacturing and construction	2 411.7	0.2%	2 478.9	0.2%	2 425.7	0.1%	2 597.1
Transport	84 977.4	5.9%	87 228.3	5.7%	89 490.1	5.4%	97 622.5
Communication	4 487.6	0.3%	9 251.4	0.6%	8 564.9	0.5%	6 452.6
Other industries	3 670.2	0.3%	3 878.7	0.3%	4 095.9	0.2%	4 379.1
Economic affairs not elsewhere classified	9 332.6	0.6%	9 028.4	0.6%	8 609.4	0.5%	9 251.9
Environmental protection	10 618.4	0.7%	11 449.1	0.7%	12 079.4	0.7%	13 458.7
Housing and community amenities	144 913.9	10.0%	150 248.3	9.7%	158 880.2	9.7%	171 342.5
Housing development	36 077.5	2.5%	37 828.3	2.5%	37 330.3	2.3%	39 814.0
Community development	70 867.0	4.9%	77 825.6	5.0%	83 596.1	5.1%	92 274.3
Water supply	37 969.4	2.6%	34 594.4	2.2%	37 953.8	2.3%	39 254.3
Housing and community amenities not elsewhere classified	–	–	–	–	–	–	–
Health	173 789.8	12.0%	188 374.3	12.2%	203 665.1	12.4%	217 664.5
Recreation and culture	12 236.4	0.8%	12 449.3	0.8%	12 687.0	0.8%	13 736.5
Education	288 368.4	20.0%	310 066.0	20.1%	342 634.0	20.9%	380 341.9
Social protection	220 650.6	15.3%	236 166.3	15.3%	258 515.0	15.7%	290 088.5
Subtotal: functional classification	1 442 577.2	100%	1 541 855.3	100%	1 642 776.4	100%	1 843 545.6
Plus:							
Contingency reserve	–		–		–		–
Total consolidated expenditure	1 442 577.2		1 541 855.3		1 642 776.4		1 843 545.6

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⁾

2019/20	2020/21		2021/22		2022/23		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	
							R million
16.7%	335 903.6	17.2%	373 586.1	18.4%	403 011.1	18.9%	2) General public services
11.1%	229 270.0	11.8%	258 482.1	12.7%	290 145.1	13.6%	<i>of which: debt-service costs</i>
2.7%	50 965.0	2.6%	48 484.3	2.4%	49 975.5	2.3%	Defence
8.5%	160 119.3	8.2%	167 662.3	8.2%	173 189.8	8.1%	Public order and safety
5.8%	109 041.8	5.6%	114 116.6	5.6%	117 945.4	5.5%	Police services
1.3%	25 014.8	1.3%	26 190.3	1.3%	26 990.8	1.3%	Law courts
1.4%	25 738.5	1.3%	27 013.7	1.3%	27 882.1	1.3%	Prisons
	324.1		341.6		371.5	0.0%	Public order and safety not elsewhere classified
13.1%	259 383.0	13.3%	238 933.5	11.7%	240 395.7	11.3%	Economic affairs
1.9%	36 702.2	1.9%	38 451.9	1.9%	41 227.7	1.9%	General economic, commercial and labour affairs
1.4%	25 462.4	1.3%	26 607.6	1.3%	27 663.7	1.3%	Agriculture, forestry, fishing and hunting
3.2%	72 283.3	3.7%	43 225.4	2.1%	34 252.6	1.6%	Fuel and energy
0.1%	2 792.0	0.1%	2 583.0	0.1%	2 672.8	0.1%	Mining, manufacturing and construction
5.3%	103 055.8	5.3%	108 756.1	5.3%	114 565.2	5.4%	Transport
0.4%	4 551.7	0.2%	4 242.3	0.2%	4 596.2	0.2%	Communication
0.2%	4 988.2	0.3%	5 083.2	0.2%	4 883.8	0.2%	Other industries
0.5%	9 547.4	0.5%	9 983.9	0.5%	10 533.6	0.5%	Economic affairs not elsewhere classified
0.7%	13 330.9	0.7%	13 712.4	0.7%	13 871.3	0.6%	Environmental protection
9.3%	183 950.4	9.4%	199 037.0	9.8%	211 157.5	9.9%	Housing and community amenities
2.2%	38 646.5	2.0%	40 885.3	2.0%	42 168.7	2.0%	Housing development
5.0%	101 109.6	5.2%	109 221.2	5.4%	116 608.1	5.5%	Community development
2.1%	44 194.3	2.3%	48 930.6	2.4%	52 380.8	2.5%	Water supply
-	-	-	-	-	-	-	Housing and community amenities not elsewhere classified
11.8%	225 240.1	11.6%	238 841.9	11.7%	252 079.1	11.8%	Health
0.7%	14 811.3	0.8%	15 819.3	0.8%	15 095.1	0.7%	Recreation and culture
20.6%	390 864.5	20.1%	412 485.7	20.3%	428 906.4	20.1%	Education
15.7%	314 876.4	16.2%	326 776.5	16.1%	348 358.4	16.3%	Social protection
100%	1 949 444.6	100%	2 035 339.1	100%	2 136 039.9	100%	Subtotal: functional classification
	5 000.0		5 000.0		5 000.0		Plus: Contingency reserve
	1 954 444.6		2 040 339.1		2 141 039.9		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

	2016/17	2017/18	2018/19	2019/20
R million	Outcome	Outcome	Outcome	Revised estimate
Operating account				
Current receipts	1 266 853.1	1 331 662.4	1 429 845.5	1 503 562.5
<i>Tax receipts (net of SACU transfers)</i>	1 174 525.2	1 235 356.4	1 321 569.1	1 395 383.0
<i>Non-tax receipts (including departmental receipts)</i>	85 313.5	89 525.6	101 560.3	103 021.2
<i>Transfers received</i>	7 014.4	6 780.5	6 716.1	5 158.3
Current payments	1 285 199.3	1 371 811.4	1 483 839.8	1 622 015.8
<i>Compensation of employees</i>	511 665.9	548 057.6	584 841.1	629 200.4
<i>Goods and services</i>	217 628.3	221 324.3	234 976.5	251 656.1
<i>Interest and rent on land</i>	156 531.7	172 918.5	192 158.1	215 011.8
<i>Transfers and subsidies</i>	399 373.3	429 511.0	471 864.1	526 147.4
Current balance	-18 346.1	-40 149.0	-53 994.4	-118 453.2
<i>Percentage of GDP</i>	-0.4%	-0.9%	-1.1%	-2.3%
Capital account				
<i>Capital receipts</i>	543.9	540.2	396.8	306.7
<i>Transfers and subsidies</i>	69 778.8	72 323.4	73 365.0	73 502.6
<i>Payments for capital assets</i>	79 065.0	77 397.8	69 865.4	82 804.1
Capital financing requirement	-148 299.9	-149 181.0	-142 833.6	-156 000.1
<i>Percentage of GDP</i>	-3.4%	-3.2%	-2.9%	-3.0%
Transactions in financial assets and liabilities	9 673.7	-1 147.6	-524.1	-52 103.9
Contingency reserve	-	-	-	-
Budget balance	-156 972.3	-190 477.6	-197 352.1	-326 557.2
<i>Percentage of GDP</i>	-3.6%	-4.1%	-4.0%	-6.3%
Primary balance	-440.6	-17 559.1	-5 194.0	-111 545.4
<i>Percentage of GDP</i>	0.0%	-0.4%	-0.1%	-2.2%
Financing				
Change in loan liabilities				
<i>Domestic short- and long-term loans (net)</i>	157 334.7	204 163.7	183 826.2	312 736.0
<i>Foreign loans (net)</i>	36 432.7	29 811.0	26 187.9	27 546.9
Change in cash and other balances (- increase)	-36 795.0	-43 497.1	-12 662.0	-13 725.7
Borrowing requirement (net)	156 972.3	190 477.6	197 352.1	326 557.2
GDP	4 419 437.0	4 698 724.0	4 921 494.0	5 157 347.4

Source: National Treasury

Table 9
Consolidated government revenue, expenditure and financing

2020/21	2021/22	2022/23	
Budget estimate	Budget estimate	Budget estimate	
			R million
1 570 968.4	1 674 353.4	1 782 018.9	Operating account
1 455 526.9	1 549 544.6	1 648 613.2	Current receipts
110 264.5	119 359.7	127 793.4	<i>Tax receipts (net of SACU transfers)</i>
5 177.0	5 449.1	5 612.3	<i>Non-tax receipts (including departmental receipts)</i>
			<i>Transfers received</i>
1 712 133.5	1 811 111.9	1 915 038.7	Current payments
638 864.8	667 815.5	697 113.3	<i>Compensation of employees</i>
265 078.4	281 464.7	288 524.8	<i>Goods and services</i>
239 483.7	268 727.5	300 692.6	<i>Interest and rent on land</i>
568 706.6	593 104.1	628 707.9	<i>Transfers and subsidies</i>
-141 165.1	-136 758.5	-133 019.8	Current balance
-2.6%	-2.4%	-2.2%	<i>Percentage of GDP</i>
305.9	334.9	274.5	Capital account
71 518.6	78 701.0	84 728.0	<i>Capital receipts</i>
92 146.8	101 410.6	108 975.3	<i>Transfers and subsidies</i>
			<i>Payments for capital assets</i>
-163 359.5	-179 776.8	-193 428.8	Capital financing requirement
-3.0%	-3.1%	-3.2%	<i>Percentage of GDP</i>
-61 014.9	-35 965.2	-18 272.6	Transactions in financial assets and liabilities
5 000.0	5 000.0	5 000.0	Contingency reserve
-370 539.5	-357 500.4	-349 721.2	Budget balance
-6.8%	-6.2%	-5.7%	<i>Percentage of GDP</i>
-131 055.8	-88 772.8	-49 028.6	Primary balance
-2.4%	-1.5%	-0.8%	<i>Percentage of GDP</i>
			Financing
			Change in loan liabilities
332 285.9	325 912.6	317 484.1	<i>Domestic short- and long-term loans (net)</i>
18 815.4	41 763.4	40 760.4	<i>Foreign loans (net)</i>
19 438.3	-10 175.6	-8 523.3	Change in cash and other balances (- increase)
370 539.5	357 500.4	349 721.2	Borrowing requirement (net)
5 428 211.8	5 758 993.4	6 126 301.9	<i>GDP</i>

Table 10
Total debt of government 1)

R million		1995/96	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02
Domestic debt								
Marketable		263 844	290 424	318 773	344 938	354 706	365 231	349 415
<i>Government bonds</i>		248 877	276 124	301 488	325 938	332 706	339 731	331 505
<i>Treasury bills</i>		10 700	14 300	17 285	19 000	22 000	25 500	17 910
<i>Bridging bonds</i>		4 267	–	–	–	–	–	–
Non-marketable	3)	4 700	6 421	2 778	2 013	998	2 382	2 030
Gross loan debt		268 544	296 845	321 551	346 951	355 704	367 613	351 445
Cash balances	4)	-8 630	-2 757	-4 798	-5 166	-7 285	-2 650	-6 549
Net loan debt		259 914	294 088	316 753	341 785	348 419	364 963	344 896
Foreign debt								
Gross loan debt	5)	10 944	11 394	14 560	16 276	25 799	31 938	82 009
Cash balances	4)	–	–	–	–	–	–	–
Net loan debt		10 944	11 394	14 560	16 276	25 799	31 938	82 009
Gross loan debt		279 488	308 239	336 111	363 227	381 503	399 551	433 454
Net loan debt		270 858	305 482	331 313	358 061	374 218	396 901	426 905
Gold and Foreign Exchange Contingency Reserve Account	6)	–	2 169	73	14 431	9 200	18 170	28 024
Composition of gross debt (excluding deduction of cash balances)								
Marketable domestic debt		94.4%	94.2%	94.8%	95.0%	93.0%	91.4%	80.6%
<i>Government bonds</i>		89.0%	89.6%	89.7%	89.7%	87.2%	85.0%	76.5%
<i>Treasury bills</i>		3.8%	4.6%	5.1%	5.2%	5.8%	6.4%	4.1%
<i>Bridging bonds</i>		1.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-marketable domestic debt	3)	1.7%	2.1%	0.8%	0.6%	0.3%	0.6%	0.5%
Domestic debt		96.1%	96.3%	95.7%	95.5%	93.2%	92.0%	81.1%
Foreign debt	5)	3.9%	3.7%	4.3%	4.5%	6.8%	8.0%	18.9%
Total as percentage of GDP								
Gross domestic debt		47.6%	45.5%	44.8%	44.7%	41.4%	37.6%	32.6%
Net domestic debt		46.1%	45.1%	44.1%	44.0%	40.6%	37.4%	31.9%
Gross foreign debt		1.9%	1.7%	2.0%	2.1%	3.0%	3.3%	7.6%
Net foreign debt		1.9%	1.7%	2.0%	2.1%	3.0%	3.3%	7.6%
Gross loan debt		49.5%	47.3%	46.8%	46.8%	44.4%	40.9%	40.1%
Net loan debt		48.0%	46.8%	46.2%	46.1%	43.6%	40.6%	39.5%

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

2) As projected at the end of January 2020.

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 Reserve Bank

Table 10
Total debt of government 1)

2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	R million
							Domestic debt
350 870	388 300	428 593	457 780	467 864	478 265	527 751	Marketable
328 820	359 700	394 143	417 380	422 064	426 415	462 751	Government bonds
22 050	28 600	34 450	40 400	45 800	51 850	65 000	Treasury bills
–	–	–	–	–	–	–	Bridging bonds
1 910	1 999	3 498	3 699	3 238	2 555	1 956	3) Non-marketable
352 780	390 299	432 091	461 479	471 102	480 821	529 707	Gross loan debt
-9 730	-12 669	-30 870	-58 187	-75 315	-93 809	-101 349	4) Cash balances
343 050	377 630	401 221	403 292	395 787	387 012	428 358	Net loan debt
							Foreign debt
74 286	64 670	69 405	66 846	82 581	96 218	97 268	5) Gross loan debt
–	–	–	–	–	–	–	4) Cash balances
74 286	64 670	69 405	66 846	82 581	96 218	97 268	Net loan debt
427 066	454 969	501 496	528 325	553 683	577 039	626 975	Gross loan debt
417 336	442 300	470 626	470 138	478 368	483 230	525 626	Net loan debt
							6) Gold and Foreign Exchange Contingency Reserve Account
36 577	18 036	5 292	-1 751	-28 514	-72 189	-101 585	
							Composition of gross debt (excluding deduction of cash balances)
82.2%	85.3%	85.5%	86.6%	84.5%	82.9%	84.2%	Marketable domestic debt
77.0%	79.1%	78.6%	79.0%	76.2%	73.9%	73.8%	Government bonds
5.2%	6.3%	6.9%	7.6%	8.3%	9.0%	10.4%	Treasury bills
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Bridging bonds
0.4%	0.4%	0.7%	0.7%	0.6%	0.4%	0.3%	3) Non-marketable domestic debt
82.6%	85.8%	86.2%	87.3%	85.1%	83.3%	84.5%	Domestic debt
17.4%	14.2%	13.8%	12.7%	14.9%	16.7%	15.5%	5) Foreign debt
							Total as percentage of GDP
28.2%	28.7%	28.6%	27.4%	24.7%	22.1%	22.0%	Gross domestic debt
27.4%	27.8%	26.6%	24.0%	20.7%	17.8%	17.8%	Net domestic debt
5.9%	4.8%	4.6%	4.0%	4.3%	4.4%	4.0%	Gross foreign debt
5.9%	4.8%	4.6%	4.0%	4.3%	4.4%	4.0%	Net foreign debt
34.1%	33.5%	33.2%	31.4%	29.0%	26.6%	26.0%	Gross loan debt
33.4%	32.6%	31.2%	27.9%	25.0%	22.3%	21.8%	Net loan debt

5) Valued at appropriate foreign exchange rates up to 31 March 2019 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 January 2020, projected to depreciate in line with inflation differentials.

6) The balance on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2020 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		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Domestic debt								
Marketable		700 532	869 588	1 045 415	1 210 834	1 409 718	1 601 499	1 782 042
<i>Government bonds</i>		585 992	733 438	890 256	1 038 849	1 217 512	1 399 282	1 572 574
<i>Treasury bills</i>		114 540	136 150	155 159	171 985	192 206	202 217	209 468
<i>Bridging bonds</i>		–	–	–	–	–	–	–
Non-marketable	3)	4 943	23 133	25 524	30 300	31 381	30 586	37 322
Gross loan debt		705 475	892 721	1 070 939	1 241 134	1 441 099	1 632 085	1 819 364
Cash balances	4)	-106 550	-111 413	-130 450	-103 774	-120 807	-120 304	-112 250
Net loan debt		598 925	781 308	940 489	1 137 360	1 320 292	1 511 781	1 707 114
Foreign debt								
Gross loan debt	5)	99 454	97 851	116 851	124 555	143 659	166 830	199 607
Cash balances	4)	-25 339	-58 750	-67 609	-80 308	-84 497	-94 404	-102 083
Net loan debt		74 115	39 101	49 242	44 247	59 162	72 426	97 524
Gross loan debt		804 929	990 572	1 187 790	1 365 689	1 584 758	1 798 915	2 018 971
Net loan debt		673 040	820 409	989 731	1 181 607	1 379 454	1 584 207	1 804 638
Gold and Foreign Exchange Contingency Reserve Account	6)	-35 618	-28 283	-67 655	-125 552	-177 913	-203 396	-304 653
Composition of gross debt (excluding deduction of cash balances)								
Marketable domestic debt		87.0%	87.8%	88.0%	88.7%	89.0%	89.0%	88.3%
<i>Government bonds</i>		72.8%	74.0%	75.0%	76.1%	76.8%	77.8%	77.9%
<i>Treasury bills</i>		14.2%	13.7%	13.1%	12.6%	12.1%	11.2%	10.4%
<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%	2.3%	2.1%	2.2%	2.0%	1.7%	1.8%
Domestic debt		87.6%	90.1%	90.2%	90.9%	90.9%	90.7%	90.1%
Foreign debt	5)	12.4%	9.9%	9.8%	9.1%	9.1%	9.3%	9.9%
Total as percentage of GDP								
Gross domestic debt		27.7%	31.6%	34.8%	37.4%	39.9%	42.2%	44.1%
Net domestic debt		23.5%	27.7%	30.6%	34.3%	36.5%	39.1%	41.4%
Gross foreign debt		3.9%	3.5%	3.8%	3.8%	4.0%	4.3%	4.8%
Net foreign debt		2.9%	1.4%	1.6%	1.3%	1.6%	1.9%	2.4%
Gross loan debt		31.5%	35.1%	38.6%	41.1%	43.8%	46.5%	48.9%
Net loan debt		26.4%	29.0%	32.2%	35.6%	38.2%	41.0%	43.8%

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

2) As projected at the end of January 2020.

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 Reserve Bank

Table 10
Total debt of government 1)

2016/17	2017/18	2018/19	2019/20 ²⁾	2020/21	2021/22	2022/23	R million
							Domestic debt
1 981 627	2 242 894	2 467 758	2 820 128	3 187 987	3 556 745	3 917 299	Marketable
1 731 657	1 949 573	2 160 398	2 486 768	2 806 627	3 127 385	3 432 939	Government bonds
249 970	293 321	307 360	333 360	381 360	429 360	484 360	Treasury bills
–	–	–	–	–	–	–	Bridging bonds
38 508	29 013	29 228	39 228	39 228	39 228	39 228	3) Non-marketable
2 020 135	2 271 907	2 496 986	2 859 356	3 227 215	3 595 973	3 956 527	Gross loan debt
-110 262	-123 241	-120 575	-117 157	-117 157	-117 157	-117 157	4) Cash balances
1 909 873	2 148 666	2 376 411	2 742 199	3 110 058	3 478 816	3 839 370	Net loan debt
							Foreign debt
212 754	217 811	291 314	316 708	334 449	382 130	427 060	5) Gross loan debt
-114 353	-106 110	-122 542	-121 141	-104 502	-109 377	-113 027	4) Cash balances
98 401	111 701	168 772	195 567	229 947	272 753	314 033	Net loan debt
2 232 889	2 489 718	2 788 300	3 176 064	3 561 664	3 978 103	4 383 587	Gross loan debt
2 008 274	2 260 367	2 545 183	2 937 766	3 340 005	3 751 569	4 153 403	Net loan debt
							6) Gold and Foreign Exchange Contingency Reserve Account
-231 158	-193 917	-285 829	-278 078	-278 078	-278 078	-278 078	
							Composition of gross debt (excluding deduction of cash balances)
88.7%	90.1%	88.5%	88.8%	89.5%	89.4%	89.4%	Marketable domestic debt
77.6%	78.3%	77.5%	78.3%	78.8%	78.6%	78.3%	Government bonds
11.2%	11.8%	11.0%	10.5%	10.7%	10.8%	11.0%	Treasury bills
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Bridging bonds
1.7%	1.2%	1.0%	1.2%	1.1%	1.0%	0.9%	3) Non-marketable domestic debt
90.5%	91.3%	89.6%	90.0%	90.6%	90.4%	90.3%	Domestic debt
9.5%	8.7%	10.4%	10.0%	9.4%	9.6%	9.7%	5) Foreign debt
							Total as percentage of GDP
45.7%	48.4%	50.7%	55.4%	59.5%	62.4%	64.6%	Gross domestic debt
43.2%	45.7%	48.3%	53.2%	57.3%	60.4%	62.7%	Net domestic debt
4.8%	4.6%	5.9%	6.1%	6.2%	6.6%	7.0%	Gross foreign debt
2.2%	2.4%	3.4%	3.8%	4.2%	4.7%	5.1%	Net foreign debt
50.5%	53.0%	56.7%	61.6%	65.6%	69.1%	71.6%	Gross loan debt
45.4%	48.1%	51.7%	57.0%	61.5%	65.1%	67.8%	Net loan debt

5) Valued at appropriate foreign exchange rates up to 31 March 2019 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 January 2020, projected to depreciate in line with inflation differentials.

6) The balance on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2020 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)

R million		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Net loan debt	2)	673 040	820 409	989 731	1 181 607	1 379 454	1 584 207	1 804 638
Provisions	3)	81 051	73 693	98 593	116 231	134 045	160 383	217 960
African Development Bank		8 091	7 492	27 300	32 725	38 063	43 811	54 766
Development Bank of Southern Africa		4 800	4 800	4 800	4 800	4 800	20 000	20 000
Government employee leave credits		9 762	10 815	11 266	12 316	12 924	13 030	13 454
International Bank for Reconstruction and Development		11 187	10 360	11 703	15 935	19 407	23 579	29 028
International Monetary Fund		47 104	40 127	43 412	50 321	58 697	59 786	91 658
Multilateral Investment Guarantee Agency		107	99	112	134	154	177	215
New Development Bank		-	-	-	-	-	-	8 839
Contingent liabilities		279 137	305 104	345 865	436 288	494 114	579 153	605 608
Guarantees	4)	139 395	160 043	164 338	224 768	288 041	327 169	380 136
Agricultural cooperatives		94	94	94	93	93	93	93
Central Energy Fund		19	-	-	-	-	-	-
Denel		1 850	1 850	1 850	1 850	1 850	1 850	1 850
Development Bank of Southern Africa		26 370	25 713	25 554	25 497	25 635	4 030	4 258
Eskom	5)	46 678	67 057	77 230	103 523	125 125	149 944	174 586
Foreign central banks and governments		25	-	-	-	-	-	-
Former regional authorities		190	154	138	124	112	105	98
Guarantee scheme for housing loans to employees		154	104	64	46	26	13	10
Guarantee scheme for motor vehicles – senior officials		3	3	2	1	1	1	1
Industrial Development Corporation of South Africa		952	740	646	575	504	344	243
Independent power producers		-	-	-	34 356	68 345	96 159	113 971
Irrigation boards		46	44	48	46	44	44	39
Kalahari East Water Board		16	16	15	6	-	-	-
Komati Basin Water Authority		1 406	1 340	1 247	1 190	1 148	986	889
Land Bank		2 500	1 750	1 000	800	1 004	2 005	5 211
Lesotho Highlands Development Authority		401	227	171	132	113	82	62
Nuclear Energy Corporation of South Africa		20	20	20	20	20	20	20
Passenger Rail Agency of South Africa		1 217	468	264	133	92	48	2
Public-private partnerships		10 296	10 443	10 414	10 172	10 127	10 107	10 337
South African Airways		1 351	1 916	1 300	2 238	5 010	8 419	14 394
South African Broadcasting Corporation		1 000	1 000	889	167	-	-	-
South African Express		-	-	-	-	539	539	539
South African National Roads Agency Limited		12 287	18 605	19 426	19 482	23 866	27 445	27 204
South African Post Office		-	-	-	-	-	270	1 270
Reserve Bank		-	-	-	-	-	-	-
Telkom South Africa		108	90	85	90	111	100	128
Trans-Caledon Tunnel Authority		20 721	18 489	19 886	20 460	20 516	20 807	21 173
Transnet		11 620	9 887	3 975	3 757	3 757	3 757	3 757
Universities and technikons		71	33	20	10	3	1	1
Other contingent liabilities	6)	139 742	145 061	181 527	211 520	206 073	251 984	225 472
Claims against government departments		24 064	31 310	42 969	43 628	45 131	48 726	30 601
Export Credit Insurance Corporation of SA Limited		9 191	9 614	10 025	12 482	13 780	15 308	16 395
Government Employees Pension Fund		-	-	-	-	-	-	-
Post-retirement medical assistance		56 000	65 348	65 348	65 348	69 938	69 938	69 938
Road Accident Fund		45 366	33 547	53 919	82 838	69 435	109 298	99 152
Unemployment Insurance Fund		3 728	3 315	3 381	3 241	3 611	3 836	4 228
Other		1 393	1 927	5 885	3 983	4 178	4 878	5 158

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)

2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	R million
2 008 274	2 260 367	2 545 183	2 937 766	3 340 005	3 751 569	4 153 403	2) Net loan debt
210 974	211 480	260 704	279 962	301 460	328 749	334 993	3) Provisions
49 344	44 119	53 855	54 350	54 387	55 502	56 506	African Development Bank
20 000	20 000	20 000	20 000	20 000	20 000	20 000	Development Bank of Southern Africa
14 137	13 606	13 496	14 373	15 221	16 149	17 102	Government employee leave credits
26 527	23 993	29 287	28 807	28 827	29 418	29 950	International Bank for Reconstruction and Development
79 535	76 358	85 908	86 195	86 254	88 022	89 614	International Monetary Fund
193	173	211	213	213	218	221	Multilateral Investment Guarantee Agency
21 238	33 231	57 947	76 024	96 558	119 440	121 600	New Development Bank
670 147	736 518	851 792	979 988	1 041 915	1 097 499	1 164 075	Contingent liabilities
426 234	459 107	525 568	555 430	550 383	535 820	516 840	4) Guarantees
93	93	93	93	93	93	93	<i>Agricultural cooperatives</i>
–	–	–	–	–	–	–	<i>Central Energy Fund</i>
1 850	2 430	3 430	6 930	6 930	5 930	5 930	<i>Denel</i>
3 993	3 975	4 256	4 481	4 572	4 663	4 734	<i>Development Bank of Southern Africa</i>
202 825	250 648	285 587	297 432	296 482	295 142	291 711	5) Eskom
–	–	–	–	–	–	–	<i>Foreign central banks and governments</i>
93	84	77	56	51	46	41	<i>Former regional authorities</i>
8	6	6	6	6	6	6	<i>Guarantee scheme for housing loans to employees</i>
–	–	–	–	–	–	–	<i>Guarantee scheme for motor vehicles – senior officials</i>
138	137	147	144	144	146	145	<i>Industrial Development Corporation of South Africa</i>
125 766	122 188	146 892	161 427	163 485	155 574	141 937	<i>Independent power producers</i>
38	37	36	36	34	32	30	<i>Irrigation boards</i>
–	–	–	–	–	–	–	<i>Kalahari East Water Board</i>
785	619	518	427	362	297	232	<i>Komati Basin Water Authority</i>
3 712	3 813	965	873	873	873	873	<i>Land Bank</i>
30	3	–	–	–	–	–	<i>Lesotho Highlands Development Authority</i>
20	20	20	20	20	20	20	<i>Nuclear Energy Corporation of South Africa</i>
–	–	–	–	–	–	–	<i>Passenger Rail Agency of South Africa</i>
10 049	9 580	10 464	8 654	8 047	7 494	7 001	<i>Public-private partnerships</i>
17 819	11 059	15 269	17 328	8 028	4 228	2 608	<i>South African Airways</i>
–	–	–	–	–	–	–	<i>South African Broadcasting Corporation</i>
827	867	163	163	163	163	163	<i>South African Express</i>
29 458	30 368	39 462	39 919	44 177	45 922	43 120	<i>South African National Roads Agency Limited</i>
3 979	400	–	–	–	–	–	<i>South African Post Office</i>
–	–	–	–	–	–	–	<i>Reserve Bank</i>
108	111	124	123	128	135	138	<i>Telkom South Africa</i>
20 886	18 912	14 302	13 514	12 984	11 252	14 254	<i>Trans-Caledon Tunnel Authority</i>
3 757	3 757	3 757	3 804	3 804	3 804	3 804	<i>Transnet</i>
–	–	–	–	–	–	–	<i>Universities and technikons</i>
243 913	277 411	326 224	424 558	491 532	561 679	647 235	6) Other contingent liabilities
29 481	31 807	36 001	36 001	36 001	36 001	36 001	<i>Claims against government departments</i>
14 015	18 192	20 454	18 209	14 088	11 060	8 168	<i>Export Credit Insurance Corporation of SA Limited</i>
–	–	–	–	–	–	–	<i>Government Employees Pension Fund</i>
69 938	69 938	69 938	69 938	69 938	69 938	69 938	<i>Post-retirement medical assistance</i>
119 830	139 204	173 559	273 105	343 116	415 198	502 500	<i>Road Accident Fund</i>
5 950	13 118	20 656	21 689	22 773	23 866	25 012	<i>Unemployment Insurance Fund</i>
4 699	5 152	5 616	5 616	5 616	5 616	5 616	<i>Other</i>

4) Amounts drawn against financial guarantees, inclusive of revaluation adjustments on inflation-linked bonds and accrued interest. Numbers prior to 2018/19 exclude revaluation adjustment on inflation-linked bonds.

5) These estimates are based on Eskom's current structure.

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