

STATISTICAL TABLES

Statistical tables

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■ Explanatory notes

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

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

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

While government revenues are concentrated at national level, a large proportion of expenditure has shifted to 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 and Traditional Affairs. The consolidated government account consists of all the activities of national and provincial government, and includes most of the listed public entities. The consolidation also includes several national government business enterprises.

More than 70 per cent of total national expenditure on the 2016/17 main budget consists of transfer payments to other levels of general government, which means that economic and functional classifications of national budget expenditure are not comprehensive. For analysis purposes, it would be preferable to present economic and functional classifications of general government expenditure, but this would require information on expenditure at all levels of general government and on its financing through revenue, balances brought forward and transfer payments (mainly from the national budget). This information is not readily available for local government. Historical data on general government finances is, however, published by the Reserve Bank in its *Quarterly Bulletin* and by Statistics South Africa.

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

Since 2014, the consolidated government accounts have been presented in a more transparent format in line with the International Monetary Fund's *Government Finance Statistics* manual (2014). This format provides details of operating activities, capital and infrastructure investment, as well as transactions in financial assets and liabilities. It includes all government transactions in the calculation of the budget balance. 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

Before 1999/00, foreign grants were paid to the National Revenue Fund and expenditure was included in departmental appropriations. Since 1999/00, no foreign grants for RDP-related purposes have been included in national appropriations. All international technical assistance and other RDP-related grants are paid to the RDP Fund account, which is separated from government accounts. Departments incur expenditure on RDP-related projects through direct requisitions from this account. However, disbursements of foreign grants and technical assistance are included in the consolidated national and provincial expenditure estimates in Tables 5 and 6, and in the consolidated government expenditure in Table 7.

Adjustments due to transactions in government debt

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

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

Sources of information

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

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

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

Table 1 summarises the main budget balances since 2009/10 and medium-term estimates to 2018/19. In line with the economic reporting format introduced in 2004/05, the revenue classification has been amended to show departmental sales of capital assets separately.

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

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

The deficit figures presented in this table differ from those presented in budgets before 1995/96 because a number of items that were previously regarded as "below-the-line" expenditure have been included in total expenditure. In addition, revaluations of foreign loan obligations are now excluded from expenditure, in keeping with international practice.

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

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

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

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

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

Table 4 contains estimates of expenditure on national budget votes for the period 2012/13 to 2018/19. In 2014/15, amounts included in the budget estimate, the adjusted appropriation and the revised estimate on each vote are shown. Following the 2014 elections, new departments were created, some functions were shifted between departments and some existing departments were renamed. Historical data has been adjusted to account for function shifts between departments. As a result, the figures presented for some departments may differ from their financial statements. Total expenditure, however, is not influenced by these changes.

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

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

The functional classification

The functional classification in this annexure is aligned with the classification of government functions set out in the *Government Finance Statistics* manual. Since 2009, the functions have been classified at a more detailed level, which means that departmental programmes that were allocated to one function can be disaggregated to more due to the availability of detailed information. The historical data published in these tables has been reclassified accordingly. Chapter 5 of the *Budget Review*, which sets out the medium-term expenditure framework, outlines the budget allocations across these function groups.

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

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

- *Basic education and post-school education and training:* These two categories are grouped together as part of the education function in the statistical tables. This includes expenditure related to maintaining and supporting the South African school system, and assisting the higher and vocational education sector.
- *Defence, public order and safety:* This includes expenditure related to military health, which is classified as part of the health function in the statistical tables.
- *Economic affairs:* This function group includes spending on environmental protection, which is a separate category in the statistical tables.
- *Human settlements and municipal infrastructure:* In the statistical tables, expenditure related to this function group is mainly included as part of the housing and community amenities function.
- *Agriculture, rural development and land reform:* Agriculture forms part of the economic affairs function in the statistical tables, while rural development is included under housing and community amenities.
- *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 must adopt the same accounting standards and policies. The format of the accounts, terminology used, classification, transaction coverage and accounting base (cash or accrual) must be the same. In this respect, the consolidated government budget is prepared on an adjusted cash basis of accounting. This is not strictly comparable to the financial information published in the consolidated financial statements, which has two components – a consolidation of departments using the modified cash basis of accounting and a separate consolidation of public entities that apply the accrual basis of accounting.

All transactions that occur between units being consolidated are eliminated. A transaction of one unit is matched with the same transaction as 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 in the accounting systems of government and many of its agencies, not all such transactions are identifiable. Only those that can be identified have been eliminated. These broadly include:

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

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

A total of 163 national and provincial departments and 206 entities are included in the 2016 consolidated government budget. The National Treasury is committed to presenting a full consolidation of the whole of general government over time. This means that the consolidated account presented in this budget must still be extended to include local government accounts. A process has been initiated and initial data sets for local government have been published in the *Local Government Budgets and Expenditure Review*. However, considerable work remains to align this data with the consolidated account, after which it will be included in the consolidation.

A discussion on the consolidation procedures, as well as a detailed list of all entities included in the consolidation, is available in Annexure W2 of the *Budget Review* on the National Treasury website: www.treasury.gov.za.

Consolidated government revenue, expenditure and financing (Table 9)

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

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

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

Total debt of government (Table 10)

Table 10 shows the major components of government debt. Net total loan debt consists of total domestic and foreign debt less the cash balances of the National Revenue Fund. Realised and unrealised profits and losses on the Gold and Foreign Exchange Contingency Reserve account are also disclosed. The projections for 2015/16 to 2018/19 are based on national budget data.

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

Provisions are liabilities with uncertain payment dates or amounts. The provisions for multilateral institutions are the unpaid portion of government's subscriptions to these institutions, which are payable on request. Contingent liabilities are obligations, such as guarantees, that only result in expenditure when a specific event occurs. Amounts drawn in respect of guarantees and interest on these amounts, if guaranteed, are disclosed. The National Treasury published detailed information on provisions and contingent liabilities in the annual consolidated financial statements of national departments.

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Table 1

Main budget:

Revenue, expenditure, budget balance and financing 1)

	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
	Actual outcome				Preliminary outcome	
R million						
Main budget revenue						
Current revenue	578 691.1	668 489.7	735 418.4	786 078.4	872 465.3	951 020.9
Tax revenue (gross) 2)	598 705.4	674 183.1	742 649.7	813 825.8	900 013.5	986 294.9
Less: SACU payments	-27 915.4	-14 991.3	-21 760.0	-42 151.3	-43 374.4	-51 737.7
Other adjustment 3)	-	-2 914.4	-	-	-	-
Non-tax revenue (departmental receipts) 4)	7 901.1	12 212.3	14 528.6	14 403.9	15 826.2	16 463.6
Financial transactions in assets and liabilities 5)	7 385.7	4 226.3	9 758.2	13 969.5	14 762.9	14 358.5
Sales of capital assets	36.3	35.4	114.7	94.3	37.0	77.4
Total revenue	586 113.1	672 751.5	745 291.3	800 142.2	887 265.1	965 456.8
Main budget expenditure						
Direct charges against the National Revenue Fund	311 484.4	350 386.7	390 580.9	424 634.5	462 603.0	503 253.9
Debt-service costs 6)	57 129.2	66 226.8	76 460.0	88 121.1	101 184.7	114 798.4
Provincial equitable share	236 890.8	265 139.4	291 735.5	310 740.7	336 495.3	359 921.8
General fuel levy sharing with metropolitan municipalities	6 800.1	7 542.4	8 573.1	9 039.7	9 613.4	10 190.2
Skills levy and SETAs	7 815.6	8 379.3	10 025.3	11 694.5	12 090.2	13 838.8
Other 7)	2 848.7	3 098.8	3 787.0	5 038.5	3 219.4	4 504.8
Appropriated by vote	436 383.5	455 592.4	499 330.6	540 861.0	585 155.6	628 783.3
Current payments 8)	114 745.6	128 898.6	142 697.4	159 848.6	176 635.2	184 905.9
Transfers and subsidies 9)	279 020.7	294 049.0	343 175.4	364 947.0	390 973.7	424 040.8
Payments for capital assets 10)	9 453.9	11 406.9	12 043.4	13 876.1	14 077.3	16 080.5
Payments for financial assets 11)	33 163.3	21 237.9	1 414.4	2 189.3	3 469.3	3 756.0
Provisional allocation not assigned to votes	-	-	-	-	-	-
Total	747 868.0	805 979.1	889 911.5	965 495.6	1 047 758.6	1 132 037.2
Contingency reserve	-	-	-	-	-	-
Total expenditure	747 868.0	805 979.1	889 911.5	965 495.6	1 047 758.6	1 132 037.2
Main budget balance	-161 754.9	-133 227.7	-144 620.2	-165 353.3	-160 493.5	-166 580.4
Percentage of GDP	-6.3%	-4.7%	-4.7%	-5.0%	-4.4%	-4.3%
Financing						
Change in loan liabilities						
Domestic short-term loans (net)	49 770.3	34 893.0	18 724.6	22 555.0	23 048.0	9 569.0
Domestic long-term loans (net)	118 855.8	136 849.8	138 500.8	125 767.8	149 414.4	157 014.0
Market loans	132 794.3	150 292.0	154 860.9	161 557.7	172 112.5	192 414.0
Loans issued for switches	-399.4	93.4	-753.0	-3 851.8	-1 135.3	-1 160.0
Redemptions	-13 539.1	-13 535.6	-15 607.1	-31 938.1	-21 562.8	-34 240.0
Foreign loans (net)	23 257.5	2 839.6	9 135.3	-11 622.0	378.4	8 361.0
Market loans	30 872.4	5 151.1	12 025.2	-	19 619.1	22 952.0
Arms procurement loan agreements	800.0	470.4	569.4	60.6	-	-
Redemptions (including revaluation of loans) 12)	-8 414.9	-2 781.9	-3 459.3	-11 682.6	-19 240.7	-14 591.0
Change in cash and other balances (- increase)	-30 128.7	-41 354.7	-21 740.5	28 652.5	-12 347.3	-8 363.6
Total financing (net)	161 754.9	133 227.7	144 620.2	165 353.3	160 493.5	166 580.4
GDP	2 551 316	2 826 071	3 080 887	3 327 630	3 609 844	3 843 776
National Revenue Fund transactions 13)						
National Revenue Fund receipts	6 428.6	3 013.9	5 209.2	12 302.8	11 709.3	12 647.0
National Revenue Fund payments	-671.2	-838.6	-1 388.3	-2 587.2	-516.3	-1 525.5
Net	5 757.4	2 175.3	3 820.9	9 715.6	11 193.0	11 121.5

1) This table summarises revenue, expenditure and the main budget balance since 2009/10. 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) Payment to Southern African Customs Union partners in respect of a previous error in calculation of the 1969 agreement.

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

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.

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

Source: National Treasury

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

2015/16			2016/17	2017/18	2018/19	
Budget estimate	Revised estimate	Deviation	Medium-term estimates			
						R million
1 045 288.1	1 033 073.0	-12 215.1	1 148 022.0	1 264 241.3	1 388 626.8	Main budget revenue
1 081 275.0	1 069 700.0	-11 575.0	1 174 787.8	1 296 477.1	1 434 737.3	Current revenue
-51 021.9	-51 021.9	-	-39 448.3	-51 068.0	-62 981.3	2) Tax revenue (gross)
-	-	-	-	-	-	Less: SACU payments
15 035.0	14 395.0	-640.1	12 682.6	18 832.3	16 870.7	3) Other adjustment
3 922.0	41 354.1	37 432.0	13 916.2	-	-	4) Non-tax revenue (departmental receipts)
80.5	91.7	11.3	58.0	63.4	71.4	5) Financial transactions in assets and liabilities
						Sales of capital assets
1 049 290.6	1 074 518.9	25 228.2	1 161 996.2	1 264 304.7	1 388 698.1	Total revenue
537 847.2	545 725.1	7 877.9	590 923.1	638 899.5	686 015.2	Main budget expenditure
126 440.4	129 111.2	2 670.7	147 720.0	161 927.0	178 556.0	6) Direct charges against the National Revenue Fund
382 673.5	386 500.0	3 826.5	410 698.6	441 831.1	469 051.1	Debt-service costs
10 658.9	10 658.9	-	11 223.8	11 785.0	12 468.6	Provincial equitable share
14 690.0	15 800.0	1 110.0	17 639.6	19 687.1	22 057.5	General fuel levy sharing with metropolitan municipalities
3 384.4	3 655.0	270.7	3 641.1	3 669.2	3 882.1	Skills levy and SETAs
679 497.5	701 592.3	22 094.8	721 148.2	772 311.7	821 230.4	7) Other
194 726.6	195 306.9	580.3	208 439.8	218 079.2	229 892.7	Appropriated by vote
464 571.6	461 086.2	-3 485.4	493 397.8	536 200.3	572 519.2	8) Current payments
16 828.6	16 404.3	-424.2	14 408.5	13 013.0	13 773.5	9) Transfers and subsidies
3 370.7	28 794.8	25 424.2	4 902.2	5 019.1	5 045.0	10) Payments for capital assets
-	-	-	266.8	489.4	17 789.4	11) Payments for financial assets
						Provisional allocation not assigned to votes
1 217 344.7	1 247 317.4	29 972.7	1 312 338.1	1 411 700.5	1 525 035.0	Contingency reserve
5 000.0	-	-5 000.0	6 000.0	10 000.0	15 000.0	Total expenditure
1 222 344.7	1 247 317.4	24 972.7	1 318 338.1	1 421 700.5	1 540 035.0	
-173 054.1	-172 798.6	255.4	-156 341.9	-157 395.8	-151 336.9	Main budget balance
-4.1%	-4.2%	-0.1%	-3.6%	-3.3%	-2.9%	Percentage of GDP
						Financing
						Change in loan liabilities
13 000.0	13 000.0	-	25 000.0	33 000.0	23 000.0	Domestic short-term loans (net)
144 809.0	144 457.0	-352.0	116 200.0	106 681.0	107 850.0	Domestic long-term loans (net)
172 500.0	174 979.0	2 479.0	174 000.0	165 500.0	160 500.0	Market loans
-	-2 479.0	-2 479.0	-	-	-	Loans issued for switches
-27 691.0	-28 043.0	-352.0	-57 800.0	-58 819.0	-52 650.0	Redemptions
7 797.0	12 372.4	4 575.4	7 811.0	17 913.8	19 566.0	Foreign loans (net)
11 530.0	16 220.0	4 690.0	23 205.0	22 635.0	21 900.0	Market loans
-	-	-	-	-	-	Arms procurement loan agreements
-3 733.0	-3 847.6	-114.6	-15 394.0	-4 721.2	-2 334.0	12) Redemptions (including revaluation of loans)
7 448.1	2 969.2	-4 478.9	7 330.9	-199.0	920.9	Change in cash and other balances (- increase)
173 054.1	172 798.6	-255.4	156 341.9	157 395.8	151 336.9	Total financing (net)
4 191 752	4 073 218	-118 534	4 388 417	4 750 724	5 161 330	GDP
2 000.0	14 159.9	12 159.9	12 165.0	3 842.0	2 506.0	13) National Revenue Fund transactions
-121.0	-681.7	-560.7	-145.0	-	-	National Revenue Fund receipts
						National Revenue Fund payments
1 879.0	13 478.2	11 599.2	12 020.0	3 842.0	2 506.0	Net

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)

	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05
R million							
Taxes on income and profits	108 021.5	116 148.9	126 145.2	147 310.4	164 565.9	171 962.8	195 219.1
Persons and individuals	77 733.9	85 883.8	86 478.0	90 389.5	94 336.7	98 495.1	110 981.9
Gold mines	188.6	–	–	–	–	–	–
Other mines	1 946.1	–	–	–	–	–	–
Companies	20 388.0	20 971.6	29 491.8	42 354.5	55 745.1	60 880.8	70 781.9
Secondary tax on companies/Dividend and interestwitholding tax	1 930.8	3 149.9	4 031.3	7 162.7	6 325.6	6 132.9	7 487.1
Tax on retirement funds	5 098.8	5 330.4	5 219.8	6 190.6	6 989.7	4 897.7	4 406.1
Other 1)	735.3	813.1	924.3	1 213.1	1 169.0	1 556.3	1 562.2
Taxes on payroll and workforce	–	0.1	1 257.4	2 717.3	3 352.1	3 896.4	4 443.3
Skills development levy 2)	–	0.1	1 257.4	2 717.3	3 352.1	3 896.4	4 443.3
Taxes on property	2 830.4	3 808.4	3 978.8	4 628.3	5 084.6	6 707.5	9 012.6
Donations tax	9.1	15.2	32.1	20.6	17.7	17.1	25.2
Estate duty	256.4	304.2	442.7	481.9	432.7	417.1	506.9
Securities transfer tax 3)	721.1	1 090.4	1 102.1	1 212.8	1 205.2	1 101.1	1 365.9
Transfer duties	1 565.4	1 821.6	2 401.9	2 913.0	3 429.0	5 172.1	7 114.6
Demutualisation charge	278.5	577.0	–	–	–	–	–
Domestic taxes on goods and services	66 213.2	72 184.7	78 877.5	86 885.1	97 311.5	110 108.6	131 980.6
Value-added tax 4)	43 985.4	48 376.8	54 455.2	61 056.6	70 149.9	80 681.8	98 157.9
Specific excise duties	8 052.8	8 886.1	9 126.6	9 797.2	10 422.6	11 364.6	13 066.7
Ad valorem excise duties	518.9	584.3	693.9	776.1	1 050.2	1 016.2	1 015.2
General fuel levy	13 640.0	14 289.8	14 495.3	14 923.2	15 333.8	16 652.4	19 190.4
Air departure tax	–	–	85.8	296.4	324.8	367.2	412.2
Other 5)	16.0	47.6	20.7	35.5	30.3	26.5	138.3
Taxes on international trade and transactions	6 052.5	6 778.1	8 226.6	8 680.1	9 619.8	8 414.3	13 286.5
Customs duties	5 985.7	6 517.8	7 853.6	8 632.2	9 330.7	8 479.4	12 888.4
Import surcharges	1.6	0.4	0.0	0.5	0.0	–	–
Other 6)	65.2	259.9	372.9	47.5	289.1	-65.1	398.1
Stamp duties and fees	1 489.0	1 618.9	1 561.6	1 767.2	1 572.4	1 360.1	1 167.7
State miscellaneous revenue 7)	179.3	727.0	72.0	306.7	433.0	-7.1	-130.9
TOTAL TAX REVENUE (gross)	184 785.9	201 265.9	220 119.1	252 295.0	281 939.3	302 442.6	354 978.8
Non-tax revenue 8)	7 553.8	11 332.1	6 852.4	8 331.4	12 995.7	8 309.5	8 695.4
Less: SACU payments 9)	-5 576.7	-7 197.3	-8 396.1	-8 204.8	-8 259.4	-9 722.7	-13 327.8
TOTAL MAIN BUDGET REVENUE	186 763.0	205 400.7	218 575.4	252 421.5	286 675.6	301 029.4	350 346.5
Current revenue	186 736.2	205 359.0	218 531.9	252 417.4	286 617.8	301 012.9	350 316.3
Direct taxes	108 565.5	117 045.3	127 877.4	150 530.1	168 368.4	176 293.5	200 194.5
Indirect taxes	76 041.1	83 493.7	92 169.7	101 458.2	113 137.9	126 156.1	154 915.3
State miscellaneous revenue	179.3	727.0	72.0	306.7	433.0	-7.1	-130.9
Non-tax revenue (excluding sales of capital assets) 11)	7 526.9	11 290.4	6 808.9	8 327.2	12 937.9	8 293.0	8 665.2
Less: SACU payments	-5 576.7	-7 197.3	-8 396.1	-8 204.8	-8 259.4	-9 722.7	-13 327.8
Sales of capital assets	26.9	41.7	43.5	4.2	57.8	16.5	30.2
<i>National Revenue Fund receipts</i> 12)	<i>2 757.6</i>	<i>7 238.3</i>	<i>2 983.5</i>	<i>4 159.1</i>	<i>8 167.9</i>	<i>1 598.2</i>	<i>2 492.0</i>

1) Includes interest on overdue income tax, non-resident shareholders' tax (prior to 1999/00), non-residents' tax on interest (prior to 1999/00), undistributed profits tax (prior to 1999/00) and small business tax amnesty (in 2006/07, 2007/08 and 2008/09).

2) Levy on payroll dedicated to skills development.

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

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

5) Includes plastic bag levy (from 2004/05), Universal Service Fund (from 1998/99), Human Resources Fund and Universal Service Agency (in 1998/99 and 1999/00), levies on financial services (up to 2004/05) and carbon dioxide motor vehicle emissions tax (from 2010/11). Mining leases and ownership has been reclassified as non-tax revenue. The historical years from 1998/99 have been adjusted for comparative purposes.

Source: National Treasury

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

2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	
Actual collections							R million
230 803.6	279 990.5	332 058.3	383 482.7	359 044.8	379 941.2	426 583.7	Taxes on income and profits
125 645.3	140 578.3	168 774.4	195 145.7	205 145.0	226 925.0	250 399.6	Persons and individuals
-	-	-	-	-	-	-	Gold mines
-	-	-	-	-	-	-	Other mines
86 160.8	118 998.6	140 119.8	165 539.0	134 883.4	132 901.7	151 626.7	Companies
12 277.6	15 291.4	20 585.4	20 017.6	15 467.8	17 178.2	21 965.4	Secondary tax on companies/Dividend and interest withholding tax
4 783.1	3 190.5	285.4	143.3	42.7	2.8	6.7	Tax on retirement funds
1 936.7	1 931.7	2 293.3	2 637.2	3 505.9	2 933.6	2 585.3	1) Other
4 872.0	5 597.4	6 330.9	7 327.5	7 804.8	8 652.3	10 173.1	Taxes on payroll and workforce
4 872.0	5 597.4	6 330.9	7 327.5	7 804.8	8 652.3	10 173.1	2) Skills development levy
11 137.5	10 332.3	11 883.9	9 477.1	8 826.4	9 102.3	7 817.5	Taxes on property
29.5	47.0	27.6	125.0	60.1	64.6	52.7	Donations tax
624.7	747.4	691.0	756.7	759.3	782.3	1 045.2	Estate duty
1 973.4	2 763.9	3 757.1	3 664.5	3 324.0	2 932.9	2 886.1	3) Securities transfer tax
8 510.0	6 774.0	7 408.2	4 930.9	4 683.0	5 322.5	3 833.6	Transfer duties
-	-	-	-	-	-	-	Demutualisation charge
151 223.7	174 671.4	194 690.3	201 416.0	203 666.8	249 490.4	263 949.9	Domestic taxes on goods and services
114 351.6	134 462.6	150 442.8	154 343.1	147 941.3	183 571.4	191 020.2	4) Value-added tax
14 546.5	16 369.5	18 218.4	20 184.5	21 289.3	22 967.6	25 411.1	Specific excise duties
1 157.3	1 282.7	1 480.5	1 169.5	1 275.9	1 596.2	1 828.3	Ad valorem excise duties
20 506.7	21 844.6	23 740.5	24 883.8	28 832.5	34 417.6	36 602.3	General fuel levy
458.2	484.8	540.6	549.4	580.3	647.8	762.4	Air departure tax
203.4	227.2	267.5	285.7	405.7	1 293.3	1 895.8	5) Other
18 201.9	24 002.2	27 081.9	22 852.4	19 318.9	26 977.1	34 121.0	Taxes on international trade and transactions
18 303.5	23 697.0	26 469.9	22 751.0	19 577.1	26 637.4	34 197.9	Customs duties
-	-	-	-	-	-	-	Import surcharges
-101.6	305.2	612.0	101.4	-258.3	339.7	-76.9	6) Other
792.8	615.7	557.1	571.8	49.5	3.1	-2.9	Stamp duties and fees
164.2	339.2	212.2	-27.4	-5.7	16.7	7.4	7) State miscellaneous revenue
417 195.7	495 548.6	572 814.6	625 100.2	598 705.4	674 183.1	742 649.7	TOTAL TAX REVENUE (gross)
15 602.3	14 281.4	14 542.4	20 819.6	15 323.1	16 474.0	24 401.5	8) Non-tax revenue
-14 144.9	-25 194.9	-24 712.6	-28 920.6	-27 915.4	-14 991.3	-21 760.0	9) Less: SACU payments
418 653.1	484 635.1	562 644.4	616 999.2	586 113.1	672 751.5	745 291.3	TOTAL MAIN BUDGET REVENUE
418 573.8	484 596.3	562 414.2	616 868.0	586 076.8	672 716.0	745 176.5	Current revenue
236 329.7	286 382.4	339 107.8	391 691.9	367 669.0	389 440.5	437 854.7	Direct taxes
180 701.8	208 827.1	233 494.6	233 435.6	231 042.1	284 726.0	304 787.6	Indirect taxes
164.2	339.2	212.2	-27.4	-5.7	16.7	7.4	State miscellaneous revenue
15 523.0	14 242.6	14 312.2	20 688.4	15 286.8	16 438.5	24 286.8	11) Non-tax revenue (excluding sales of capital assets)
-14 144.9	-25 194.9	-24 712.6	-28 920.6	-27 915.4	-17 905.7	-21 760.0	Less: SACU payments
79.3	38.8	230.2	131.2	36.3	35.4	114.7	Sales of capital assets
6 905.2	3 438.1	1 849.8	8 203.4	6 428.6	3 013.9	5 209.2	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), 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)

	2012/13	2013/14	2014/15	2015/16		2016/17	
	Actual collections			Revised estimates	% change on actual 2014/15	Budget estimates Before	After tax proposals
R million							
Taxes on income and profits	457 313.8	507 759.2	561 789.8	608 653.6	8.3%	673 036.7	668 386.5
Persons and individuals	275 821.6	309 834.1	352 950.4	392 000.0	11.1%	446 690.6	441 040.4
Companies	159 259.2	177 324.3	184 925.4	189 000.0	2.2%	197 292.8	198 292.8
Secondary tax on companies/Dividend and interest/withholding tax	19 738.7	17 308.8	21 247.3	23 866.2	12.3%	25 249.5	25 249.5
Tax on retirement funds	0.2	–	–	–	–	–	–
Other 1)	2 494.1	3 292.0	2 666.7	3 787.4	42.0%	3 803.8	3 803.8
Taxes on payroll and workforce	11 378.5	12 475.6	14 032.1	15 800.0	12.6%	17 639.6	17 639.6
Skills development levy 2)	11 378.5	12 475.6	14 032.1	15 800.0	12.6%	17 639.6	17 639.6
Taxes on property	8 645.2	10 487.1	12 471.5	14 761.8	18.4%	15 354.7	15 454.7
Donations tax	82.1	112.8	167.0	116.4	-30.3%	117.7	117.7
Estate duty	1 013.0	1 101.5	1 488.6	2 029.4	36.3%	2 032.5	2 032.5
Securities transfer tax 3)	3 271.9	3 784.3	4 150.1	5 216.0	25.7%	5 220.9	5 220.9
Transfer duties	4 278.3	5 488.5	6 665.8	7 400.0	11.0%	7 983.6	8 083.6
Domestic taxes on goods and services	296 921.5	324 548.2	356 554.4	383 994.6	7.7%	409 230.9	418 770.6
Value-added tax 4)	215 023.0	237 666.6	261 294.8	278 060.0	6.4%	301 260.1	301 259.7
Specific excise duties	28 377.7	29 039.5	32 333.6	35 100.0	8.6%	35 716.0	38 000.0
Ad valorem excise duties	2 231.9	2 363.3	2 962.3	3 037.0	2.5%	3 276.5	3 276.5
General fuel levy	40 410.4	43 684.7	48 466.5	56 700.0	17.0%	57 695.1	64 495.1
Air departure tax	873.1	878.7	906.6	930.1	2.6%	931.1	931.1
Electricity levy	7 983.9	8 818.9	8 648.2	8 420.0	-2.6%	8 567.8	8 567.8
Other 5)	2 021.4	2 096.5	1 942.5	1 747.5	-10.0%	1 784.4	2 240.4
Taxes on international trade and transactions	39 549.1	44 732.2	41 462.9	46 489.7	12.1%	54 536.0	54 536.0
Customs duties	38 997.9	44 178.7	40 678.8	46 000.0	13.1%	54 043.1	54 043.1
Other 6)	551.2	553.4	784.1	489.7	-37.5%	492.9	492.9
Stamp duties and fees	0.5	31.7	-1.2	0.3	-127.0%	0.3	0.3
State miscellaneous revenue	17.2	-20.3	-14.7	–	–	–	–
Revenue measures in 2017 Budget	–	–	–	–	–	–	–
Revenue measures in 2018 Budget	–	–	–	–	–	–	–
TOTAL TAX REVENUE (gross)	813 825.8	900 013.5	986 294.9	1 069 700.0	8.5%	1 169 798.3	1 174 787.8
Non-tax revenue 8)	28 467.7	30 626.1	30 899.6	55 840.8	80.7%	26 656.8	26 656.8
Less: SACU payments 9)	-42 151.3	-43 374.4	-51 737.7	-51 021.9	-1.4%	-39 448.3	-39 448.3
Other adjustment 10)	–	–	–	–	–	–	–
TOTAL MAIN BUDGET REVENUE	800 142.2	887 265.1	965 456.8	1 074 518.9	11.3%	1 157 006.7	1 161 996.2
Current revenue	800 047.9	887 228.1	965 379.4	1 074 427.1	11.3%	1 156 948.8	1 161 938.2
Direct taxes	469 787.4	521 449.0	577 477.5	626 599.4	8.5%	692 826.5	688 176.4
Indirect taxes	344 021.2	378 584.8	408 832.1	443 100.6	8.4%	476 971.8	486 611.4
State miscellaneous revenue	17.2	-20.3	-14.7	–	-100.0%	–	–
Non-tax revenue (excluding sales of capital assets) 11)	28 373.4	30 589.1	30 822.2	55 749.0	80.9%	26 598.8	26 598.8
Less: SACU payments	-42 151.3	-43 374.4	-51 737.7	-51 021.9	-1.4%	-39 448.3	-39 448.3
Sales of capital assets	94.3	37.0	77.4	91.7	18.5%	58.0	58.0
National Revenue Fund receipts 12)	12 302.8	11 709.3	12 647.0	14 159.9	12.0%	12 165.0	12 165.0

1) Includes interest on overdue income tax, non-resident shareholders' tax (prior to 1999/00), non-residents' tax on interest (prior to 1999/00), undistributed profits tax (prior to 1999/00) and small business tax amnesty (in 2006/07, 2007/08 and 2008/09).

2) Levy on payroll dedicated to skills development.

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

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

5) Includes plastic bag levy (from 2004/05), Universal Service Fund (from 1998/99), Human Resources Fund and Universal Service Agency (in 1998/99 and 1999/00), levies on financial services (up to 2004/05) and carbon dioxide motor vehicle emissions tax (from 2010/11). Mining leases and ownership has been reclassified as non-tax revenue.

Source: National Treasury

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

2016/17		2017/18		2018/19		R million
% change on revised 2015/16	% of total budget revenue	Estimates	% change after tax proposals 2016/17	Estimates	% change on 2017/18	
9.8%	57.5%	737 785.3	10.4%	817 592.7	10.8%	Taxes on income and profits
12.5%	38.0%	491 778.3	11.5%	550 764.8	12.0%	Persons and individuals
4.9%	17.1%	214 843.0	8.3%	233 215.4	8.6%	Companies
5.8%	2.2%	27 263.9	8.0%	29 565.3	8.4%	Secondary tax on companies/Dividend and interest/withholding tax
–	–	–	–	–	–	Tax on retirement funds
0.4%	0.3%	3 900.1	2.5%	4 047.1	3.8%	1) Other
11.6%	1.5%	19 687.1	11.6%	22 057.5	12.0%	Taxes on payroll and workforce
11.6%	1.5%	19 687.1	11.6%	22 057.5	12.0%	2) Skills development levy
4.7%	1.3%	16 145.1	4.5%	16 904.2	4.7%	Taxes on property
1.1%	0.0%	117.9	0.2%	118.8	0.7%	Donations tax
0.2%	0.2%	2 035.5	0.1%	2 039.6	0.2%	Estate duty
0.1%	0.4%	5 238.0	0.3%	5 246.7	0.2%	3) Securities transfer tax
9.2%	0.7%	8 753.7	8.3%	9 499.2	8.5%	Transfer duties
9.1%	36.0%	447 870.8	6.9%	481 163.5	7.4%	Domestic taxes on goods and services
8.3%	25.9%	327 645.1	8.8%	357 704.5	9.2%	4) Value-added tax
8.3%	3.3%	38 832.3	2.2%	39 829.7	2.6%	Specific excise duties
7.9%	0.3%	3 548.1	8.3%	3 850.3	8.5%	Ad valorem excise duties
13.7%	5.6%	65 907.8	2.2%	67 600.5	2.6%	General fuel levy
0.1%	0.1%	938.7	0.8%	950.2	1.2%	Air departure tax
1.8%	0.7%	8 755.4	2.2%	8 980.3	2.6%	Electricity levy
28.2%	0.2%	2 243.4	0.1%	2 248.0	0.2%	5) Other
17.3%	4.7%	59 988.4	10.0%	65 593.0	9.3%	Taxes on international trade and transactions
17.5%	4.7%	59 494.8	10.1%	65 099.1	9.4%	Customs duties
0.7%	0.0%	493.7	0.1%	493.9	0.0%	6) Other
–	0.0%	0.3	-0.0%	0.3	0.0%	Stamp duties and fees
–	–	–	–	–	–	7) State miscellaneous revenue
–	–	15 000.0	–	16 426.1	9.5%	Revenue measures in 2017 Budget
–	–	–	–	15 000.0	–	Revenue measures in 2018 Budget
9.8%	101.1%	1 296 477.1	10.4%	1 434 737.3	10.7%	TOTAL TAX REVENUE (gross)
-52.3%	2.3%	18 895.7	-29.1%	16 942.1	-10.3%	8) Non-tax revenue
-22.7%	-3.4%	-51 068.0	29.5%	-62 981.3	23.3%	9) Less: SACU payments
–	–	–	–	–	–	10) Other adjustment
8.1%	100.0%	1 264 304.7	8.8%	1 388 698.1	9.8%	TOTAL MAIN BUDGET REVENUE
8.1%	100.0%	1 249 241.3	7.5%	1 357 200.7	8.6%	Current revenue
9.8%	59.2%	759 625.8	10.4%	841 808.6	10.8%	Direct taxes
9.8%	41.9%	521 851.3	7.2%	561 502.6	7.6%	Indirect taxes
–	–	–	–	–	–	State miscellaneous revenue
-52.3%	2.3%	18 832.3	-29.2%	16 870.7	-10.4%	11) Non-tax revenue (excluding sales of capital assets)
-22.7%	-3.4%	-51 068.0	29.5%	-62 981.3	23.3%	Less: SACU payments
-36.8%	0.0%	63.4	9.4%	71.4	12.5%	Sales of capital assets
–	1.0%	3 842.0	-68.4%	2 506.0	-34.8%	12) National Revenue Fund receipts

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

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

8) Includes sales of goods and services, fines, penalties and forfeits, interest, dividends and rent on land (including mineral and petroleum royalties), 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

	2012/13	2013/14	2014/15			
		Actual collections	Before tax proposals	After tax proposals	Revised estimate	Actual collection
R thousands						
Taxes on income and profits	457 313 835	507 759 154	567 200 678	556 950 678	556 700 000	561 789 780
Income tax on persons and individuals	275 821 599	309 834 087	346 193 993	335 943 993	350 000 000	352 950 431
Tax on corporate income						
Companies	159 259 228	177 324 273	198 935 012	198 935 012	183 000 000	184 925 392
Secondary tax on companies/dividend withholding tax	19 738 709	17 308 790	19 249 861	19 249 861	21 400 000	21 247 289
Interest withholding tax						
Tax on retirement funds	159	-	-	-	-	-
Other						
Interest on overdue income tax	2 493 543	3 290 755	2 821 812	2 821 812	2 300 000	2 663 840
Small business tax amnesty	597	1 250	-	-	-	2 827
Taxes on payroll and workforce	11 378 478	12 475 597	13 440 000	13 440 000	13 200 000	14 032 119
Payroll levy	1	-	-	-	-	-
Taxes on property	8 645 211	10 487 061	11 476 740	11 476 740	12 602 722	12 471 534
Estate, inheritance and gift taxes						
Donations tax	82 101	112 752	122 559	122 559	172 381	166 962
Estate duty	1 012 978	1 101 505	1 236 927	1 236 927	1 430 341	1 488 629
Taxes on financial and capital transactions						
Securities transfer tax	3 271 855	3 784 262	4 065 723	4 065 723	4 300 000	4 150 123
Transfer duties	4 278 277	5 488 542	6 051 530	6 051 530	6 700 000	6 665 819
Domestic taxes on goods and services	296 921 469	324 548 175	356 644 595	361 319 595	355 717 884	356 554 423
Value-added tax						
Domestic VAT	242 416 471	263 460 913	290 899 006	290 899 006	287 000 000	286 775 612
Import VAT	111 426 923	131 084 644	151 659 162	151 659 162	135 000 000	136 544 384
Refunds	-138 820 359	-156 878 978	-175 398 124	-175 398 124	-161 400 000	-162 025 207
Specific excise duties						
Beer	8 444 749	9 177 266	9 260 423	10 032 556	10 169 000	10 177 141
Sorghum beer and sorghum flour	26 363	8 945	8 554	8 554	5 000	3 895
Wine and other fermented beverages	2 053 458	2 263 439	2 329 294	2 507 571	2 421 000	2 357 752
Spirits	4 257 562	4 007 480	3 269 473	3 734 063	4 882 000	4 676 599
Cigarettes and cigarette tobacco	10 978 223	10 910 866	11 573 227	12 223 953	12 187 000	12 601 925
Pipe tobacco and cigars	637 863	546 048	448 919	493 194	561 000	537 692
Petroleum products	929 222	945 323	941 653	941 653	866 000	910 644
Revenue from neighbouring countries	1 050 271	1 180 103	1 138 247	1 138 247	909 000	1 067 953
Ad valorem excise duties	2 231 941	2 363 310	2 622 603	2 622 603	3 231 651	2 962 255
General fuel levy	40 410 389	43 684 654	44 951 564	47 516 564	48 200 000	48 466 532
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	873 060	878 697	973 491	973 491	966 311	906 575
Plastic bags levy	150 817	169 243	233 258	233 258	173 258	174 298
Electricity levy	7 983 940	8 818 930	9 789 314	9 789 314	8 600 000	8 648 170
Incandescent light bulb levy	136 792	71 802	112 087	112 087	112 087	90 877
CO ₂ tax - motor vehicle emissions	1 567 382	1 711 179	1 684 160	1 684 160	1 600 000	1 483 337
Tyre levy						
Turnover tax for micro businesses	11 319	17 461	17 541	17 541	10 915	17 309
Other						
Universal Service Fund	155 084	126 852	130 742	130 742	223 663	176 681
Taxes on international trade and transactions	39 549 121	44 732 170	50 463 020	50 463 020	40 779 394	41 462 935
Import duties						
Customs duties	38 997 933	44 178 728	50 300 410	50 300 410	39 900 000	40 678 795
Other						
Miscellaneous customs and excise receipts	495 813	460 036	81 845	81 845	791 946	667 064
Diamond export levy	55 375	93 406	80 765	80 765	87 448	117 077
Other taxes	494	31 659	-	-	-	-1 202
Stamp duties and fees	494	31 659	-	-	-	-1 202
State miscellaneous revenue	17 206	-20 347	-	-	-	-14 712
Revenue measures in 2017 Budget	-	-	-	-	-	-
Revenue measures in 2018 Budget	-	-	-	-	-	-
TOTAL TAX REVENUE (gross)	813 825 815	900 013 471	999 225 032	993 650 032	979 000 000	986 294 877
Less: SACU payments	-42 151 276	-43 374 384	-51 737 656	-51 737 656	-51 737 656	-51 737 656
Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)	-42 151 276	-43 374 384	-51 737 656	-51 737 656	-51 737 656	-51 737 656
Other adjustment	-	-	-	-	-	-
TOTAL TAX REVENUE (net of SACU payments)	771 674 539	856 639 087	947 487 375	941 912 375	927 262 344	934 557 221

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

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

Source: National Treasury

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

2015/16				2016/17		
Budget estimates Before	After tax proposals	Revised estimate	% change on 2014/15 actual	Before tax proposals	After	
						R thousands
621 040 257	620 890 257	608 653 573	8.3%	673 036 685	668 386 544	Taxes on income and profits
393 889 606	393 889 606	392 000 000	11.1%	446 690 553	441 040 413	Income tax on persons and individuals
						Tax on corporate income
						Companies
202 182 091	202 032 091	189 000 000	2.2%	197 292 812	198 292 812	Secondary tax on companies/dividend withholding tax
22 483 828	22 483 828	23 650 000	11.3%	25 031 351	25 031 351	Withholding tax on interest
-	-	216 217	-	218 194	218 194	Tax on retirement funds
-	-	-	-	-	-	Other
2 484 732	2 484 732	3 784 921	42.1%	3 801 339	3 801 339	Interest on overdue income tax
-	-	2 435	-13.9%	2 435	2 435	Small business tax amnesty
14 690 000	14 690 000	15 800 000	12.6%	17 639 595	17 639 595	Taxes on payroll and workforce
-	-	-	-	-	-	Payroll levy
13 591 679	13 691 679	14 761 795	18.4%	15 354 750	15 454 750	Taxes on property
						Estate, inheritance and gift taxes
186 226	186 226	116 435	-30.3%	117 737	117 737	Donations tax
1 545 223	1 545 223	2 029 399	36.3%	2 032 520	2 032 520	Estate duty
						Taxes on financial and capital transactions
4 645 368	4 645 368	5 215 961	25.7%	5 220 929	5 220 929	1) Securities transfer tax
7 214 862	7 314 862	7 400 000	11.0%	7 983 564	8 083 564	Transfer duties
381 101 935	389 427 250	383 994 610	7.7%	409 230 940	418 770 556	Domestic taxes on goods and services
						Value-added tax
313 961 475	313 961 475	297 009 531	3.6%	322 445 862	322 445 451	Domestic VAT
139 995 862	139 995 862	152 118 286	11.4%	164 013 380	164 013 171	Import VAT
-170 163 710	-170 163 710	-171 067 817	5.6%	-185 199 119	-185 198 883	Refunds
						Specific excise duties
10 374 903	11 002 546	10 874 278	6.9%	11 041 769	11 998 730	Beer
3 800	3 800	3 733	-4.2%	4 000	4 000	Sorghum beer and sorghum flour
2 522 595	2 678 054	2 902 792	23.1%	2 904 396	3 120 361	Wine and other fermented beverages
4 980 000	5 430 493	5 344 183	14.3%	5 355 817	5 699 890	Spirits
12 365 701	12 931 042	13 147 774	4.3%	13 470 210	14 193 601	Cigarettes and cigarette tobacco
590 000	626 379	583 861	8.6%	593 940	637 548	Pipe tobacco and cigars
883 535	883 535	944 025	3.7%	1 006 210	1 006 210	2) Petroleum products
927 405	927 405	1 299 355	21.7%	1 339 671	1 339 671	3) Revenue from neighbouring countries
3 491 211	3 491 211	3 037 000	2.5%	3 276 498	3 276 498	Ad valorem excise duties
49 175 957	55 665 957	56 700 000	-	57 695 096	64 495 096	General fuel levy
						Taxes on use of goods or permission to use goods or to perform activities
1 043 923	1 043 923	930 129	2.6%	931 075	931 075	Air departure tax
188 409	188 409	189 477	8.7%	190 631	225 631	Plastic bags levy
8 774 133	8 774 133	8 420 000	-2.6%	8 567 773	8 567 773	Electricity levy
114 357	114 357	47 617	-4.6%	47 850	57 850	Incandescent light bulb levy
1 632 397	1 632 397	1 298 376	-12.5%	1 331 543	1 391 543	CO ₂ tax - motor vehicle emissions
						Tyre levy
11 791	11 791	20 000	15.5%	22 032	22 032	Turnover tax for micro businesses
						Other
228 191	228 191	192 011	8.7%	192 307	192 307	Universal Service Fund
42 575 814	42 575 814	46 489 698	12.1%	54 536 001	54 536 001	Taxes on international trade and transactions
						Import duties
41 660 017	41 660 017	46 000 000	13.1%	54 043 059	54 043 059	Customs duties
						Other
824 380	824 380	369 462	-44.6%	370 788	370 788	Miscellaneous customs and excise receipts
91 417	91 417	120 236	2.7%	122 154	122 154	Diamond export levy
-	-	324	-127.0%	324	324	Other taxes
-	-	324	-127.0%	324	324	Stamp duties and fees
-	-	-	-100.0%	-	-	4) State miscellaneous revenue
-	-	-	-	-	-	
-	-	-	-	-	-	
1 072 999 685	1 081 275 000	1 069 700 000	8.5%	1 169 798 295	1 174 787 771	TOTAL TAX REVENUE (gross)
-51 021 909	-51 021 909	-51 021 909	-1.4%	-39 448 348	-39 448 348	5) Less: SACU payments
-51 021 909	-51 021 909	-51 021 909	-1.4%	-39 448 348	-39 448 348	Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)
-	-	-	-	-	-	6) Other adjustment
1 021 977 775	1 030 253 091	1 018 678 091	9.0%	1 130 349 947	1 135 339 423	TOTAL TAX REVENUE (net of SACU payments)

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

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

5) Payments in terms of SACU agreements.

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

	2012/13	2013/14	2014/15			
		Actual collections	Before tax proposals	After tax proposals	Revised estimate	Actual collection
R thousands						
TOTAL TAX REVENUE (net of SACU payments)	771 674 539	856 639 087	947 487 375	941 912 375	927 262 344	934 557 221
Sales of goods and services other than capital assets	2 619 605	2 865 578	2 721 087	2 721 087	2 501 334	2 637 666
Sales of goods and services produced by departments						
Sales by market establishments	7) 52 908	52 995	52 859	52 859	53 433	51 270
Administrative fees	1 877 076	2 097 021	1 981 629	1 981 629	1 792 453	1 921 526
Other sales	673 968	698 524	655 436	655 436	610 964	625 564
Sales of scrap, waste, arms and other used current goods	15 653	17 038	31 163	31 163	44 484	39 306
Transfers received	571 490	422 477	174 635	174 635	174 879	549 922
Fines, penalties and forfeits	992 519	1 466 193	1 257 552	1 257 552	1 145 296	1 173 935
Interest, dividends and rent on land	10 220 073	11 071 955	9 576 356	9 576 356	12 229 284	12 102 119
Interest						
Cash and cash equivalents	3 223 600	2 584 653	93 121	93 121	2 022 678	4 466 457
Exchequer investments	-	-	-	-	513 000	-
Sterilisation deposits	-	-	-	-	1 147 000	-
Dividends						
Airports Company South Africa	-	-	-	-	223 797	-
South African Special Risks Insurance Association	50 000	50 000	119 777	119 777	205 777	50 000
Industrial Development Corporation	1 666 721	1 708 130	-	-	50 000	1 666 721
Registration of Deeds Trading Account surplus	-	-	-	-	-	-
Telkom	-	73 933	347 541	347 541	-	223 797
Department of Mineral Resources	-	-	-	-	-	-
Public Investment Corporation	-	-	-	-	-	-
Other	156 900	107 287	52 046	52 046	4	-
Rent on land						
Mineral and petroleum royalties	8) 5 026 144	6 439 251	7 166 790	7 166 790	5 635 959	5 455 046
Mining leases and ownership	9) -	-	-	-	-	-
Royalties, prospecting fees and surface rental	10) 87 001	104 850	49 303	49 303	46 554	31 698
Land rent	9 707	3 851	11 057	11 057	6 757	2 622
Sales of capital assets	94 462	37 002	66 905	66 905	84 174	77 422
Financial transactions in assets and liabilities	11) 13 969 548	14 762 854	4 571 347	4 571 347	10 871 486	14 358 520
TOTAL NON-TAX REVENUE	12) 28 467 697	30 626 059	18 367 882	18 367 882	27 006 453	30 899 584
TOTAL MAIN BUDGET REVENUE	800 142 231	887 265 140	965 855 257	960 280 257	954 268 797	965 456 805
National Revenue Fund receipts	12 302 788	11 709 339	2 850 000	2 850 000	8 942 000	12 646 970
Premiums on loan transactions	10 541 967	5 510 307	-	-	4 650 000	5 467 553
Premiums on debt portfolio restructuring (switches)	-	-	-	-	-	2 730 037
Saambou Bank curatorship	-	-	-	-	-	-
Winding up of Diabo Share Trust	-	-	-	-	-	-
Profits on the gold and foreign exchange contingency reserve account	-	-	-	-	-	-
Other	2 638	8 346	-	-	2 000	2 646
List item	-	-	-	-	-	-
Proceeds from foreign exchange amnesty	-	399 268	-	-	-	-
Special dividends from Telkom	-	-	-	-	-	-
Surplus cash from Independent Communications Authority of South Africa	-	8 795	-	-	-	-
2010 FIFA close-up project	381 560	-	-	-	-	-
Electricity Distribution Industry Holding Company	387 618	37 000	-	-	-	-

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

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

8) 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.

9) Mining leases and ownership has been reclassified as non-tax revenue. The historical years from 1998/99 have been adjusted for comparative purposes.

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

Source: National Treasury

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

2015/16				2016/17		R thousands
Budget estimates Before tax proposals	After	Revised estimate	% change on 2014/15 actual	Before tax proposals	After	
1 021 977 775	1 030 253 091	1 018 678 091	9.0%	1 130 349 947	1 135 339 423	TOTAL TAX REVENUE (net of SACU payments)
2 558 962	2 558 962	2 880 075	9.2%	2 840 824	2 840 824	Sales of goods and services other than capital assets
55 259	55 259	52 162	1.7%	66 582	66 582	7) Sales of goods and services produced by departments
1 932 092	1 932 092	2 129 751	10.8%	2 211 381	2 211 381	Sales by market establishments
538 091	538 091	659 134	5.4%	550 325	550 325	Administrative fees
33 520	33 520	39 028	-0.7%	12 536	12 536	Other sales
185 288	185 288	187 717	-65.9%	511 262	511 262	Sales of scrap, waste, arms and other used current goods
1 199 002	1 199 002	890 615	-24.1%	1 123 044	1 123 044	Transfers received
11 091 779	11 091 779	10 436 547	-13.8%	8 207 449	8 207 449	Fines, penalties and forfeits
1 077 444	1 077 444	4 296 180	-3.8%	3 036 499	3 036 499	Interest, dividends and rent on land
500 000	500 000	-	-	-	-	Interest
700 000	700 000	-	-	-	-	Cash and cash equivalents
-	-	-	-	-	-	Exchequer investments
134 350	134 350	50 000	-	50 000	50 000	Sterilisation deposits
50 000	50 000	1 656 368	-0.6%	-	-	Dividends
-	-	-	-	-	-	Airports Company South Africa
-	-	-	-	-	-	South African Special Risks Insurance Association
-	-	-	-	-	-	Industrial Development Corporation
-	-	205 562	-8.1%	-	-	Registration of Deeds Trading Account surplus
-	-	-	-	-	-	Telkom
-	-	-	-	-	-	Department of Mineral Resources
-	-	-	-	-	-	Public Investment Corporation
-	-	79 800	-	-	-	Other
6 220 717	6 220 717	3 460 493	-36.6%	4 430 000	4 430 000	Rent on land
-	-	-	-	-	-	8) Mineral and petroleum royalties
112 236	112 236	25 629	-19.1%	17 940	17 940	9) Mining leases and ownership
7 142	7 142	5 004	90.8%	7 499	7 499	10) Royalties, prospecting fees and surface rental
80 471	80 471	91 747	18.5%	57 970	57 970	Land rent
3 922 026	3 922 026	41 354 059	188.0%	13 916 226	13 916 226	Sales of capital assets
19 037 528	19 037 528	55 840 760	80.7%	26 656 775	26 656 775	11) Financial transactions in assets and liabilities
1 041 015 303	1 049 290 619	1 074 518 851	11.3%	1 157 006 722	1 161 996 198	TOTAL NON-TAX REVENUE
2 000 000	2 000 000	14 159 903		12 165 000	12 165 000	TOTAL MAIN BUDGET REVENUE
-	-	3 000 000		-	-	National Revenue Fund receipts
-	-	2 564 903		-	-	Premiums on loan transactions
-	-	-		-	-	Saambou Bank curatorship
-	-	-		-	-	Winding up of Diabo Share Trust
-	-	-		-	-	Profits on the gold and foreign exchange contingency reserve account
-	-	3 000		-	-	Other
-	-	-		-	-	List item
-	-	-		-	-	Proceeds from foreign exchange amnesty
-	-	-		-	-	Special dividends from Telkom
-	-	-		-	-	Surplus cash from Independent Communications Authority of South Africa
-	-	-		-	-	2010 FIFA close-up project
-	-	-		-	-	Electricity Distribution Industry Holding Company

11) Includes recoveries of loans and advances.

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

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

R million	2012/13			2013/14	
	Expenditure on budget vote outcome	of which transfers to provinces 1)	transfers to local government 2)	Expenditure on budget vote outcome	of which transfers to provinces 1)
1 The Presidency	342.7	-	-	391.5	-
2 Parliament	1 297.9	-	-	1 535.5	-
3 Communications	1 257.9	-	-	1 348.4	-
4 Cooperative Governance and Traditional Affairs	53 434.4	0.9	51 091.8	56 401.6	93.6
<i>of which: local government equitable share</i>	-	-	37 139.5	-	-
5 Home Affairs	5 395.0	-	-	6 861.6	-
6 International Relations and Cooperation	5 233.7	-	-	5 915.5	-
7 National Treasury	21 019.0	-	1 056.3	25 107.1	-
8 Planning, Monitoring and Evaluation	644.9	-	-	670.3	-
9 Public Enterprises	1 364.3	-	-	269.4	-
10 Public Service and Administration	678.4	-	-	785.8	-
11 Public Works	7 203.9	2 308.4	661.5	6 022.7	610.2
12 Statistics South Africa	1 761.7	-	-	1 728.4	-
13 Women	150.7	-	-	161.6	-
14 Basic Education	14 885.9	11 205.9	-	17 011.1	12 326.3
15 Higher Education and Training	33 520.2	-	-	36 397.3	-
16 Health	28 261.5	25 882.0	-	30 224.5	27 487.2
17 Social Development	111 144.8	-	-	117 110.8	-
18 Correctional Services	17 313.6	-	-	18 650.6	-
19 Defence and Military Veterans	37 702.2	-	-	40 447.5	-
20 Independent Police Investigative Directorate	171.4	-	-	193.1	-
21 Justice and Constitutional Development	12 311.2	-	-	13 048.6	-
22 Office of the Chief Justice and Judicial Administration	597.1	-	-	679.1	-
23 Police	63 156.6	-	-	68 791.4	-
24 Agriculture, Forestry and Fisheries	5 813.2	2 062.4	-	6 111.3	2 148.6
25 Economic Development	673.5	-	-	771.4	-
26 Energy	6 659.0	-	1 351.4	6 477.1	-
27 Environmental Affairs	4 942.7	-	-	5 200.3	-
28 Labour	2 034.6	-	-	2 371.4	-
29 Mineral Resources	1 173.6	-	-	1 387.2	-
30 Science and Technology	4 973.3	-	-	6 169.5	-
31 Small Business Development	851.6	-	-	1 052.4	-
32 Telecommunications and Postal Services	1 017.9	-	-	1 701.5	-
33 Tourism	1 372.0	-	-	1 512.7	-
34 Trade and Industry	7 434.8	-	-	8 327.9	-
35 Transport	39 328.2	12 299.1	4 921.7	43 036.8	13 290.3
36 Water and Sanitation	8 907.9	-	562.4	10 505.9	-
37 Arts and Culture	2 659.3	564.6	-	2 806.5	594.8
38 Human Settlements	24 196.9	15 395.0	7 392.2	27 443.3	17 028.3
39 Rural Development and Land Reform	8 919.6	-	-	9 454.1	-
40 Sport and Recreation South Africa	1 054.1	469.6	123.1	1 073.0	497.6
Total appropriation by vote	540 861.0	70 187.9	67 160.6	585 155.6	74 076.9
Plus:					
Direct charges against the National Revenue Fund					
President and Deputy President salaries (The Presidency)	2.6	-	-	2.6	-
Members' remuneration (Parliament)	389.1	-	-	401.9	-
Debt-service costs (National Treasury)	88 121.1	-	-	101 184.7	-
Provincial equitable share (National Treasury)	310 740.7	310 740.7	-	336 495.3	336 495.3
General fuel levy sharing with metropolitan municipalities (National Treasury)	9 039.7	-	9 039.7	9 613.4	-
National Revenue Fund payments (National Treasury)	2 587.2	-	-	516.3	-
<i>of which:</i>					
<i>Defrayal of the gold and foreign exchange contingency reserve account losses</i>	152.5	-	-	28.1	-
<i>Revaluation losses on foreign currency transactions</i>	263.1	-	-	-	-
<i>Premiums on loan transactions</i>	2 171.6	-	-	457.2	-
<i>Saambou Bank</i>	-	-	-	31.0	-
Skills levy and sector education and training authorities (Higher Education and Training)	11 694.5	-	-	12 090.2	-
Magistrates' salaries (Justice and Constitutional Development)	1 314.8	-	-	1 510.0	-
Judges' salaries (Office of the Chief Justice and Judicial Administration)	744.8	-	-	788.7	-
Total direct charges against the National Revenue Fund	424 634.5	310 740.7	9 039.7	462 603.0	336 495.3
Provisional allocation not assigned to votes	-	-	-	-	-
Total	965 495.6	380 928.6	76 200.3	1 047 758.6	410 572.2
Contingency reserve	-	-	-	-	-
National government projected underspending	-	-	-	-	-
Local government repayment to the National Revenue Fund	-	-	-	-	-
Main budget expenditure	965 495.6	380 928.6	76 200.3	1 047 758.6	410 572.2

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

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

Source: National Treasury

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

2013/14	2014/15		2015/16		R million	
	Expenditure on budget vote outcome	of which transfers to provinces 1)	transfers to local government 2)	Budget estimate 3)		Adjusted appropriation
-	421.3	-	-	510.3	475.9	1 The Presidency
-	1 667.8	-	-	1 566.9	1 594.2	2 Parliament
-	1 287.2	-	-	1 280.9	1 290.9	3 Communications
53 477.8	59 563.7	86.0	56 649.1	69 314.2	70 815.5	4 Cooperative Governance and Traditional Affairs
38 964.3	-	-	41 592.1	-	-	of which: local government equitable share
-	7 069.5	-	-	6 450.8	7 348.7	5 Home Affairs
-	6 066.5	-	-	5 698.6	6 510.9	6 International Relations and Cooperation
1 149.2	26 182.5	-	1 399.0	26 957.3	28 726.1	7 National Treasury
-	740.6	-	-	717.7	754.2	8 Planning, Monitoring and Evaluation
-	296.1	-	-	267.5	23 302.6	9 Public Enterprises
-	787.8	-	-	837.0	847.6	10 Public Service and Administration
611.3	6 022.0	605.7	594.6	6 411.1	6 312.2	11 Public Works
-	2 156.4	-	-	2 245.2	2 323.3	12 Statistics South Africa
-	177.5	-	-	187.0	189.1	13 Women
-	19 528.9	13 549.8	-	21 511.1	21 286.4	14 Basic Education
-	39 053.5	-	-	41 937.8	42 016.8	15 Higher Education and Training
-	33 539.0	30 171.1	-	36 468.0	36 211.1	16 Health
-	127 860.5	27.5	-	138 168.6	137 893.6	17 Social Development
-	19 529.3	-	-	20 617.6	20 588.6	18 Correctional Services
-	42 842.4	-	-	44 579.4	45 088.2	19 Defence and Military Veterans
-	232.4	-	-	234.8	234.8	20 Independent Police Investigative Directorate
-	14 218.0	-	-	14 984.0	15 010.8	21 Justice and Constitutional Development
-	680.2	-	-	742.4	783.4	22 Office of the Chief Justice and Judicial Administration
-	72 507.2	-	-	76 377.1	76 720.8	23 Police
-	6 628.9	2 362.2	-	6 383.0	6 408.8	24 Agriculture, Forestry and Fisheries
-	694.9	-	-	885.8	885.8	25 Economic Development
1 815.5	6 220.1	-	1 241.6	7 482.1	7 267.6	26 Energy
-	5 675.1	-	-	5 948.0	5 943.3	27 Environmental Affairs
-	2 419.9	-	-	2 686.9	2 704.2	28 Labour
-	1 475.2	-	-	1 618.5	1 638.5	29 Mineral Resources
-	6 389.0	-	-	7 482.1	7 466.1	30 Science and Technology
-	1 125.5	-	-	1 103.2	1 127.5	31 Small Business Development
-	1 568.1	-	-	1 413.3	1 405.3	32 Telecommunications and Postal Services
-	1 557.6	-	-	1 800.2	1 794.2	33 Tourism
-	8 659.8	-	-	9 593.7	9 497.8	34 Trade and Industry
5 602.2	49 147.1	14 194.2	5 946.1	53 357.3	53 615.1	35 Transport
1 129.2	11 616.7	-	1 050.8	16 446.5	15 746.5	36 Water and Sanitation
-	3 454.2	1 016.2	-	3 919.9	3 826.0	37 Arts and Culture
9 076.9	29 358.2	17 084.4	10 584.7	30 943.4	30 543.4	38 Human Settlements
-	9 395.8	-	-	9 379.7	9 197.4	39 Rural Development and Land Reform
120.0	966.8	525.6	-	988.5	980.9	40 Sport and Recreation South Africa
72 982.0	628 783.3	79 622.6	77 465.7	679 497.5	706 374.0	Total appropriation by vote
-	4.8	-	-	5.7	5.7	Plus:
-	479.8	-	-	503.1	503.1	Direct charges against the National Revenue Fund
-	114 798.4	-	-	126 440.4	127 902.0	President and Deputy President salaries (The Presidency)
-	359 921.8	359 921.8	-	382 673.5	386 500.0	Members' remuneration (Parliament)
9 613.4	10 190.2	-	10 190.2	10 658.9	10 658.9	Debt-service costs (National Treasury)
-	1 525.5	-	-	121.0	681.7	Provincial equitable share (National Treasury)
-	67.8	-	-	121.0	152.8	General fuel levy sharing with metropolitan municipalities (National Treasury)
-	-	-	-	-	-	National Revenue Fund payments (National Treasury)
-	1 457.7	-	-	-	528.8	of which:
-	-	-	-	-	-	Defrayal of the gold and foreign exchange contingency reserve account losses
-	-	-	-	-	-	Revaluation losses on foreign currency transactions
-	-	-	-	-	-	Premiums on loan transactions
-	-	-	-	-	-	Saambou Bank
-	13 838.8	-	-	14 690.0	15 800.0	Skills levy and sector education and training authorities (Higher Education and Training)
-	1 622.4	-	-	1 880.8	1 830.8	Magistrates' salaries (Justice and Constitutional Development)
-	872.2	-	-	873.7	873.7	Judges' salaries (Office of the Chief Justice and Judicial Administration)
9 613.4	503 253.9	359 921.8	10 190.2	537 847.2	544 756.0	Total direct charges against the National Revenue Fund
-	-	-	-	-	-	Provisional allocation not assigned to votes
82 595.4	1 132 037.2	439 544.4	87 655.9	1 217 344.7	1 251 130.0	Total
-	-	-	-	5 000.0	-	Contingency reserve
-	-	-	-	-	-3 000.0	National government projected underspending
-	-	-	-	-	-1 200.0	Local government repayment to the National Revenue Fund
82 595.4	1 132 037.2	439 544.4	87 655.9	1 222 344.7	1 246 930.0	Main budget expenditure

3) Budget estimate adjusted for function shifts.

4) Provincial equitable share excluding conditional grants to provinces.

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

R million	2015/16			2016/17		
	Revised estimate	of which transfers to provinces 1)	transfers to local government 2)	Budget estimate	of which transfers to provinces 1)	transfers to local government 2)
1 The Presidency	448.3	-	-	499.7	-	-
2 Parliament	1 594.2	-	-	1 659.6	-	-
3 Communications	1 288.6	-	-	1 345.4	-	-
4 Cooperative Governance and Traditional Affairs	69 415.5	103.2	65 851.3	72 994.0	111.5	68 190.1
<i>of which: local government equitable share</i>	-	-	50 506.5	-	-	52 568.7
5 Home Affairs	7 348.7	-	-	7 167.1	-	-
6 International Relations and Cooperation	6 510.9	-	-	5 888.7	-	-
7 National Treasury	28 704.6	-	1 435.3	28 471.4	-	1 486.5
8 Planning, Monitoring and Evaluation	749.2	-	-	827.7	-	-
9 Public Enterprises	23 282.6	-	-	274.0	-	-
10 Public Service and Administration	830.3	-	-	770.4	-	-
11 Public Works	6 252.2	552.3	587.7	6 528.8	761.7	664.0
12 Statistics South Africa	2 260.1	-	-	2 489.1	-	-
13 Women	189.1	-	-	196.9	-	-
14 Basic Education	21 088.4	15 631.8	-	22 269.6	16 213.0	-
15 Higher Education and Training	41 929.3	-	-	49 188.3	-	-
16 Health	35 753.8	31 904.7	-	38 563.3	33 972.0	-
17 Social Development	136 943.6	47.5	-	148 937.7	85.5	-
18 Correctional Services	20 588.6	-	-	21 577.3	-	-
19 Defence and Military Veterans	45 088.2	-	-	47 169.7	-	-
20 Independent Police Investigative Directorate	234.8	-	-	246.1	-	-
21 Justice and Constitutional Development	14 850.8	-	-	16 049.7	-	-
22 Office of the Chief Justice and Judicial Administration	783.4	-	-	865.0	-	-
23 Police	76 220.8	-	-	80 984.9	-	-
24 Agriculture, Forestry and Fisheries	6 398.8	2 171.5	-	6 333.0	2 202.5	-
25 Economic Development	885.8	-	-	674.7	-	-
26 Energy	7 257.9	-	2 158.2	7 545.2	-	2 131.9
27 Environmental Affairs	5 943.3	-	-	6 430.1	-	-
28 Labour	2 682.8	-	-	2 847.9	-	-
29 Mineral Resources	1 638.5	-	-	1 669.1	-	-
30 Science and Technology	7 461.1	-	-	7 429.0	-	-
31 Small Business Development	1 115.2	-	-	1 325.4	-	-
32 Telecommunications and Postal Services	1 205.3	-	-	2 417.4	-	-
33 Tourism	1 769.2	-	-	2 009.5	-	-
34 Trade and Industry	9 497.8	-	-	10 327.5	-	-
35 Transport	53 615.1	14 746.9	6 049.9	56 015.2	15 602.8	5 694.2
36 Water and Sanitation	15 294.5	-	2 254.5	15 245.3	-	4 695.0
37 Arts and Culture	3 761.0	1 274.3	-	4 070.9	1 357.1	-
38 Human Settlements	30 543.4	18 302.7	10 654.3	30 690.9	18 284.0	10 839.5
39 Rural Development and Land Reform	9 187.4	-	-	10 124.3	-	-
40 Sport and Recreation South Africa	979.4	533.2	-	1 028.6	555.7	-
Total appropriation by vote	701 592.3	85 268.1	88 991.3	721 148.2	89 145.8	93 701.1
Plus:						
Direct charges against the National Revenue Fund						
President and Deputy President salaries (The Presidency)	5.7	-	-	6.0	-	-
Members' remuneration (Parliament)	503.1	-	-	529.8	-	-
Debt-service costs (National Treasury)	129 111.2	-	-	147 720.0	-	-
Provincial equitable share (National Treasury)	386 500.0	386 500.0	-	410 698.6	410 698.6	-
General fuel levy sharing with metropolitan municipalities (National Treasury)	10 658.9	-	10 658.9	11 223.8	-	11 223.8
National Revenue Fund payments (National Treasury)	681.7	-	-	145.0	-	-
<i>of which:</i>						
<i>Defrayal of the gold and foreign exchange contingency reserve account losses</i>	152.8	-	-	145.0	-	-
<i>Revaluation losses on foreign currency transactions</i>	-	-	-	-	-	-
<i>Premiums on loan transactions</i>	528.8	-	-	-	-	-
<i>Saambou Bank</i>	-	-	-	-	-	-
Skills levy and sector education and training authorities (Higher Education and Training)	15 800.0	-	-	17 639.6	-	-
Magistrates' salaries (Justice and Constitutional Development)	1 590.8	-	-	2 040.2	-	-
Judges' salaries (Office of the Chief Justice and Judicial Administration)	873.7	-	-	920.1	-	-
Total direct charges against the National Revenue Fund	545 725.1	386 500.0	10 658.9	590 923.1	410 698.6	11 223.8
Provisional allocation not assigned to votes	-	-	-	266.8	-	-
Total	1 247 317.4	471 768.1	99 650.2	1 312 338.1	499 844.4	104 925.0
Contingency reserve	-	-	-	6 000.0	-	-
National government projected underspending	-	-	-	-	-	-
Local government repayment to the National Revenue Fund	-	-	-	-	-	-
Main budget expenditure	1 247 317.4	471 768.1	99 650.2	1 318 338.1	499 844.4	104 925.0

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

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

Source: National Treasury

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

2017/18			2018/19			R million
Budget estimate	of which transfers to provinces 1)	transfers to local government 2)	Budget estimate	of which transfers to provinces 1)	transfers to local government 2)	
500.3	-	-	520.0	-	-	1 The Presidency
1 731.2	-	-	1 802.3	-	-	2 Parliament
1 431.0	-	-	1 526.9	-	-	3 Communications
78 557.2	123.4	73 415.5	84 258.5	130.6	78 996.1	4 Cooperative Governance and Traditional Affairs
-	-	57 012.1	-	-	61 731.8	of which: local government equitable share
7 060.4	-	-	7 173.7	-	-	5 Home Affairs
5 913.0	-	-	6 182.6	-	-	6 International Relations and Cooperation
31 127.0	-	1 598.3	32 310.5	-	1 691.0	7 National Treasury
907.8	-	-	994.3	-	-	8 Planning, Monitoring and Evaluation
279.5	-	-	289.9	-	-	9 Public Enterprises
900.9	-	-	948.7	-	-	10 Public Service and Administration
7 221.2	809.4	716.4	7 661.8	856.3	758.0	11 Public Works
2 168.3	-	-	2 200.4	-	-	12 Statistics South Africa
207.4	-	-	216.9	-	-	13 Women
23 471.0	19 717.2	-	24 829.6	20 850.7	-	14 Basic Education
52 316.1	-	-	55 334.8	-	-	15 Higher Education and Training
42 778.1	37 588.2	-	46 734.2	41 247.4	-	16 Health
161 520.1	376.8	-	174 808.5	563.9	-	17 Social Development
23 048.9	-	-	24 700.7	-	-	18 Correctional Services
48 744.6	-	-	50 725.7	-	-	19 Defence and Military Veterans
255.5	-	-	267.0	-	-	20 Independent Police Investigative Directorate
16 983.2	-	-	17 845.2	-	-	21 Justice and Constitutional Development
1 009.0	-	-	1 060.9	-	-	22 Office of the Chief Justice and Judicial Administration
87 252.2	-	-	92 954.3	-	-	23 Police
6 706.3	2 334.5	-	6 999.0	2 463.9	-	24 Agriculture, Forestry and Fisheries
714.3	-	-	751.0	-	-	25 Economic Development
8 129.0	-	2 290.3	8 486.4	-	2 419.5	26 Energy
6 660.6	-	-	6 756.8	-	-	27 Environmental Affairs
3 032.0	-	-	3 224.2	-	-	28 Labour
1 847.2	-	-	1 824.6	-	-	29 Mineral Resources
7 562.5	-	-	7 756.4	-	-	30 Science and Technology
1 459.5	-	-	1 540.0	-	-	31 Small Business Development
1 636.3	-	-	1 751.1	-	-	32 Telecommunications and Postal Services
2 067.3	-	-	2 172.6	-	-	33 Tourism
9 290.5	-	-	8 631.4	-	-	34 Trade and Industry
61 100.7	16 476.5	6 467.2	65 453.3	17 526.0	6 906.8	35 Transport
16 038.3	-	5 594.9	17 159.7	-	6 019.1	36 Water and Sanitation
4 492.7	1 440.8	-	4 542.9	1 522.0	-	37 Arts and Culture
34 566.3	21 060.3	11 472.2	36 620.0	22 281.8	12 052.1	38 Human Settlements
10 549.5	-	-	11 078.8	-	-	39 Rural Development and Land Reform
1 075.0	585.8	-	1 135.0	618.4	-	40 Sport and Recreation South Africa
772 311.7	100 513.0	101 554.8	821 230.4	108 061.1	108 842.6	Total appropriation by vote
						Plus:
						Direct charges against the National Revenue Fund
6.4	-	-	6.7	-	-	President and Deputy President salaries (The Presidency)
556.3	-	-	588.6	-	-	Members' remuneration (Parliament)
161 927.0	-	-	178 556.0	-	-	Debt-service costs (National Treasury)
441 831.1	441 831.1	-	469 051.1	469 051.1	-	4) Provincial equitable share (National Treasury)
11 785.0	-	11 785.0	12 468.6	-	12 468.6	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
-	-	-	-	-	-	Saambou Bank
19 687.1	-	-	22 057.5	-	-	Skills levy and sector education and training authorities (Higher Education and Training)
2 140.5	-	-	2 264.7	-	-	Magistrates' salaries (Justice and Constitutional Development)
966.1	-	-	1 022.1	-	-	Judges' salaries (Office of the Chief Justice and Judicial Administration)
638 899.5	441 831.1	11 785.0	686 015.2	469 051.1	12 468.6	Total direct charges against the National Revenue Fund
489.4	-	-	17 789.4	-	-	Provisional allocation not assigned to votes
1 411 700.5	542 344.1	113 339.9	1 525 035.0	577 112.2	121 311.1	Total
10 000.0	-	-	15 000.0	-	-	Contingency reserve
-	-	-	-	-	-	National government projected underspending
-	-	-	-	-	-	Local government repayment to the National Revenue Fund
1 421 700.5	542 344.1	113 339.9	1 540 035.0	577 112.2	121 311.1	Main budget expenditure

3) Budget estimate adjusted for function shifts.

4) Provincial equitable share excluding conditional grants to provinces.

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

	2012/13		2013/14		2014/15		2015/16
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
R million							
Current payments	559 882.7	55.9%	614 107.4	56.0%	658 137.8	55.8%	717 521.8
Compensation of employees	342 651.5	34.2%	371 059.3	33.9%	396 888.1	33.7%	430 547.8
Goods and services	128 966.1	12.9%	141 748.1	12.9%	146 256.1	12.4%	157 718.7
Interest and rent on land	88 265.2	8.8%	101 299.9	9.2%	114 993.6	9.8%	129 255.3
Transfers and subsidies	392 596.3	39.2%	431 925.3	39.4%	466 450.6	39.6%	513 555.8
Provinces and municipalities	80 948.3	8.1%	87 314.9	8.0%	92 960.7	7.9%	105 356.2
<i>of which: local government share</i> 2)	67 160.6	6.7%	72 982.0	6.7%	77 465.7	6.6%	88 991.3
Departmental agencies and accounts	82 689.7	8.3%	88 292.8	8.1%	95 775.6	8.1%	103 087.7
Higher education institutions	21 268.0	2.1%	22 705.3	2.1%	24 918.4	2.1%	26 496.2
Foreign governments and international organisations	1 396.8	0.1%	1 932.6	0.2%	1 802.8	0.2%	1 776.3
Public corporations and private enterprises	31 238.5	3.1%	34 905.4	3.2%	40 338.7	3.4%	42 951.2
Public corporations	24 111.8	2.4%	25 786.8	2.4%	31 003.0	2.6%	33 411.4
Subsidies on products and production	10 859.4	1.1%	10 807.8	1.0%	11 470.1	1.0%	12 259.8
Other transfers	13 252.4	1.3%	14 979.0	1.4%	19 532.9	1.7%	21 151.6
Private enterprises	7 126.8	0.7%	9 118.6	0.8%	9 335.7	0.8%	9 539.7
Subsidies on products and production	4 467.6	0.4%	5 756.3	0.5%	5 866.5	0.5%	5 997.2
Other transfers	2 659.2	0.3%	3 362.3	0.3%	3 469.2	0.3%	3 542.6
Non-profit institutions	19 904.7	2.0%	23 826.9	2.2%	25 821.4	2.2%	26 535.5
Households	155 150.4	15.5%	172 947.4	15.8%	184 833.1	15.7%	207 352.8
Social benefits	131 727.0	13.1%	147 572.3	13.5%	157 363.8	13.3%	176 173.3
Other transfers to households	23 423.4	2.3%	25 375.0	2.3%	27 469.3	2.3%	31 179.5
Payments for capital assets	44 293.1	4.4%	45 498.3	4.2%	48 970.7	4.2%	53 462.0
Buildings and other fixed structures	34 902.2	3.5%	36 048.8	3.3%	38 659.2	3.3%	43 868.1
Buildings	18 689.5	1.9%	19 671.6	1.8%	20 415.9	1.7%	21 456.2
Other fixed structures	16 212.7	1.6%	16 377.2	1.5%	18 243.3	1.5%	22 411.9
Machinery and equipment	8 924.0	0.9%	8 997.0	0.8%	9 615.8	0.8%	8 990.8
Transport equipment	3 126.6	0.3%	3 106.5	0.3%	3 636.1	0.3%	3 491.6
Other machinery and equipment	5 797.4	0.6%	5 890.5	0.5%	5 979.8	0.5%	5 499.2
Land and sub-soil assets	173.1	0.0%	137.0	0.0%	357.7	0.0%	122.3
Software and other intangible assets	239.5	0.0%	296.6	0.0%	316.7	0.0%	428.2
Other assets 3)	54.3	0.0%	18.8	0.0%	21.2	0.0%	52.7
Payments for financial assets 4)	5 086.5	0.5%	4 195.7	0.4%	5 643.8	0.5%	29 672.7
Subtotal: votes and direct charges	1 001 858.7	100.0%	1 095 726.6	100.0%	1 179 203.0	100.0%	1 314 212.4
Plus:							
Contingency reserve	–	–	–	–	–	–	–
Total consolidated expenditure	1 001 858.7	100.0%	1 095 726.6	100.0%	1 179 203.0	100.0%	1 314 212.4

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⁾

	2016/17		2017/18		2018/19		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
54.6%	779 446.3	56.0%	836 873.7	56.0%	903 266.4	55.9%	Current payments
32.8%	467 335.5	33.6%	498 640.0	33.4%	534 618.1	33.1%	Compensation of employees
12.0%	164 261.3	11.8%	176 170.8	11.8%	189 949.0	11.8%	Goods and services
9.8%	147 849.4	10.6%	162 062.9	10.8%	178 699.2	11.1%	Interest and rent on land
39.1%	549 128.5	39.5%	589 278.5	39.4%	636 404.5	39.4%	Transfers and subsidies
8.0%	110 285.3	7.9%	118 862.1	8.0%	131 624.3	8.1%	Provinces and municipalities
6.8%	93 701.1	6.7%	101 554.8	6.8%	108 842.6	6.7%	²⁾ of which: local government share
7.8%	113 675.1	8.2%	121 543.9	8.1%	132 787.5	8.2%	Departmental agencies and accounts
2.0%	28 175.5	2.0%	31 850.4	2.1%	33 793.5	2.1%	Higher education institutions
0.1%	1 771.0	0.1%	1 850.9	0.1%	1 961.6	0.1%	Foreign governments and international organisations
3.3%	44 420.1	3.2%	47 717.4	3.2%	51 964.1	3.2%	Public corporations and private enterprises
2.5%	33 377.5	2.4%	37 384.7	2.5%	39 044.9	2.4%	Public corporations
0.9%	12 608.7	0.9%	13 630.2	0.9%	14 199.2	0.9%	Subsidies on products and production
1.6%	20 768.8	1.5%	23 754.5	1.6%	24 845.6	1.5%	Other transfers
0.7%	11 042.6	0.8%	10 332.6	0.7%	12 919.2	0.8%	Private enterprises
0.5%	7 197.4	0.5%	6 424.4	0.4%	8 781.5	0.5%	Subsidies on products and production
0.3%	3 845.3	0.3%	3 908.3	0.3%	4 137.7	0.3%	Other transfers
2.0%	27 557.0	2.0%	28 322.0	1.9%	29 343.6	1.8%	Non-profit institutions
15.8%	223 244.5	16.0%	239 131.6	16.0%	254 930.0	15.8%	Households
13.4%	191 851.6	13.8%	204 933.7	13.7%	218 734.4	13.5%	Social benefits
2.4%	31 392.8	2.3%	34 197.9	2.3%	36 195.6	2.2%	Other transfers to households
4.1%	51 677.4	3.7%	53 705.4	3.6%	56 594.2	3.5%	Payments for capital assets
3.3%	42 663.6	3.1%	43 346.9	2.9%	45 514.2	2.8%	Buildings and other fixed structures
1.6%	22 467.4	1.6%	25 425.3	1.7%	26 813.9	1.7%	Buildings
1.7%	20 196.3	1.5%	17 921.6	1.2%	18 700.2	1.2%	Other fixed structures
0.7%	8 647.2	0.6%	10 005.3	0.7%	10 737.9	0.7%	Machinery and equipment
0.3%	2 845.5	0.2%	3 945.6	0.3%	4 210.8	0.3%	Transport equipment
0.4%	5 801.6	0.4%	6 059.7	0.4%	6 527.1	0.4%	Other machinery and equipment
0.0%	114.1	0.0%	154.8	0.0%	129.7	0.0%	Land and sub-soil assets
0.0%	229.3	0.0%	177.8	0.0%	190.8	0.0%	Software and other intangible assets
0.0%	23.2	0.0%	20.6	0.0%	21.6	0.0%	³⁾ Other assets
2.3%	5 230.1	0.4%	5 165.1	0.3%	5 051.8	0.3%	4) Payments for financial assets
100.0%	1 385 482.3	99.6%	1 485 022.6	99.3%	1 601 316.9	99.07%	Subtotal: votes and direct charges
-	6 000.0	0.4%	10 000.0	0.7%	15 000.0	0.9%	Plus: Contingency reserve
100.0%	1 391 482.3	100.0%	1 495 022.6	100.0%	1 616 316.9	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)

	2012/13		2013/14		2014/15		2015/16
	Estimated outcome	% of total	Estimated outcome	% of total	Estimated outcome	% of total	Revised estimate
R million							
General public services 2)	145 650.0	14.5%	163 341.87	14.9%	181 228.4	15.4%	200 962.9
<i>of which: debt-service costs</i>	<i>88 121.1</i>	<i>8.8%</i>	<i>101 184.7</i>	<i>9.2%</i>	<i>114 798.4</i>	<i>9.7%</i>	<i>129 111.2</i>
Defence	38 027.1	3.8%	40 647.5	3.7%	42 957.4	3.6%	45 341.5
Public order and safety	100 436.2	10.0%	109 234.1	10.0%	115 370.3	9.8%	121 139.9
Police services	67 934.3	6.8%	74 344.9	6.8%	78 218.8	6.6%	82 194.2
Law courts	15 187.5	1.5%	16 237.8	1.5%	17 621.5	1.5%	18 356.1
Prisons	17 314.5	1.7%	18 651.4	1.7%	19 530.0	1.7%	20 589.5
Economic affairs	111 588.7	11.1%	122 171.1	11.1%	131 147.4	11.1%	162 922.5
General economic, commercial, and labour affairs	21 035.2	2.1%	28 508.4	2.6%	28 395.6	2.4%	30 137.2
Agriculture, forestry, fishing and hunting	17 906.4	1.8%	18 302.9	1.7%	18 010.9	1.5%	17 965.0
Fuel and energy	6 658.2	0.7%	6 481.9	0.6%	6 222.0	0.5%	30 270.7
Mining, manufacturing and construction	2 298.2	0.2%	1 335.7	0.1%	1 479.6	0.1%	1 535.9
Transport	56 169.9	5.6%	60 058.7	5.5%	69 368.5	5.9%	75 625.4
Communication	2 051.3	0.2%	2 782.4	0.3%	2 614.5	0.2%	2 300.1
Other industries	2 293.1	0.2%	2 454.0	0.2%	2 651.7	0.2%	2 927.2
Economic affairs not elsewhere classified	3 176.4	0.3%	2 247.1	0.2%	2 404.4	0.2%	2 161.1
Environmental protection	3 924.3	0.4%	4 434.8	0.4%	5 098.9	0.4%	5 499.0
Housing and community amenities	104 365.0	10.4%	113 480.5	10.4%	121 921.9	10.3%	138 021.2
Housing development	26 069.7	2.6%	28 842.8	2.6%	31 667.8	2.7%	33 531.9
Community development	68 821.5	6.9%	73 659.3	6.7%	78 174.8	6.6%	88 609.7
Water supply	9 473.8	0.9%	10 978.4	1.0%	12 079.3	1.0%	15 879.5
Health	124 175.2	12.4%	132 661.6	12.1%	143 537.3	12.2%	157 716.6
Recreation and culture	7 873.1	0.8%	8 829.4	0.8%	9 355.4	0.8%	9 876.2
Education	213 707.1	21.3%	230 638.0	21.0%	246 673.8	20.9%	267 428.3
Social protection	152 111.9	15.2%	170 287.8	15.5%	181 912.1	15.4%	205 304.3
Subtotal: votes and direct charges	1 001 858.7	100.0%	1 095 726.6	100.0%	1 179 203.0	100.0%	1 314 212.4
Plus:							
Contingency reserve	–		–		–		–
Total consolidated expenditure	1 001 858.7	100.0%	1 095 726.6	100.0%	1 179 203.0	100.0%	1 314 212.4

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⁾

	2016/17		2017/18		2018/19		R million
	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	
15.3%	223 268.7	16.1%	241 780.5	16.3%	262 474.0	16.4%	2) General public services
9.8%	147 720.0	10.7%	161 927.0	10.9%	178 556.0	11.2%	<i>of which: debt-service costs</i>
3.5%	47 309.0	3.4%	49 144.1	3.3%	51 225.5	3.2%	Defence
9.2%	129 040.5	9.3%	138 379.3	9.3%	147 227.1	9.2%	Public order and safety
6.3%	87 315.0	6.3%	93 946.3	6.3%	100 034.6	6.2%	Police services
1.4%	20 147.1	1.5%	21 383.0	1.4%	22 490.7	1.4%	Law courts
1.6%	21 578.4	1.6%	23 050.0	1.6%	24 701.8	1.5%	Prisons
12.4%	145 552.7	10.5%	152 741.2	10.3%	165 444.2	10.3%	Economic affairs
2.3%	28 940.6	2.1%	29 200.0	2.0%	31 489.6	2.0%	General economic, commercial, and labour affairs
1.4%	19 119.7	1.4%	20 130.2	1.4%	21 170.8	1.3%	Agriculture, forestry, fishing and hunting
2.3%	7 554.0	0.5%	8 284.1	0.6%	9 651.4	0.6%	Fuel and energy
0.1%	1 590.9	0.1%	1 643.4	0.1%	1 637.9	0.1%	Mining, manufacturing and construction
5.8%	79 550.2	5.7%	85 017.3	5.7%	90 551.1	5.7%	Transport
0.2%	3 563.7	0.3%	2 857.2	0.2%	5 048.3	0.3%	Communication
0.2%	3 103.6	0.2%	3 262.6	0.2%	3 444.2	0.2%	Other industries
0.2%	2 130.1	0.2%	2 346.4	0.2%	2 450.8	0.2%	Economic affairs not elsewhere classified
0.4%	5 917.2	0.4%	5 940.4	0.4%	7 267.6	0.5%	Environmental protection
10.5%	141 710.7	10.2%	153 111.9	10.3%	166 912.4	10.4%	Housing and community amenities
2.6%	33 238.3	2.4%	36 729.5	2.5%	38 930.0	2.4%	Housing development
6.7%	92 582.2	6.7%	99 729.5	6.7%	106 678.0	6.7%	Community development
1.2%	15 890.1	1.1%	16 653.0	1.1%	21 304.4	1.3%	Water supply
12.0%	166 828.9	12.0%	181 526.0	12.2%	196 198.4	12.3%	Health
0.8%	10 630.5	0.8%	11 379.2	0.8%	11 777.5	0.7%	Recreation and culture
20.3%	291 632.2	21.0%	313 093.6	21.1%	338 593.7	21.1%	Education
15.6%	223 591.8	16.1%	237 926.3	16.0%	254 196.5	15.9%	Social protection
100.0%	1 385 482.3	99.6%	1 485 022.6	99.3%	1 601 316.9	99.07%	Subtotal: votes and direct charges
	6 000.0		10 000.0		15 000.0		Plus: Contingency reserve
100.0%	1 391 482.3	100.0%	1 495 022.6	100.0%	1 616 316.9	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)

	2012/13		2013/14		2014/15		2015/16
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
R million							
Revenue							
Current revenue	907 220.2	100.0%	1 007 842.8	100.0%	1 098 652.0	99.9%	1 222 852.9
Tax revenue (net of SACU)	818 142.7	90.1%	907 486.9	90.0%	988 805.5	89.9%	1 084 510.5
Non-tax revenue 2)	89 077.5	9.8%	100 355.9	10.0%	109 846.5	10.0%	138 342.4
Sales of capital assets	345.6	0.0%	244.7	0.0%	1 302.3	0.1%	210.6
Total revenue	907 565.8	100.0%	1 008 087.5	100.0%	1 099 954.3	100.0%	1 223 063.6
Expenditure							
Economic classification							
Current payments	632 535.4	60.6%	691 948.3	60.5%	745 794.7	60.3%	805 808.6
Compensation of employees	376 325.0	36.1%	408 181.6	35.7%	437 031.2	35.3%	476 771.6
Goods and services	162 923.9	15.6%	174 188.6	15.2%	187 543.5	15.2%	193 736.5
Interest and rent on land	93 286.4	8.9%	109 578.2	9.6%	121 220.0	9.8%	135 300.5
Transfers and subsidies	339 514.8	32.5%	372 141.0	32.5%	399 870.3	32.3%	447 565.6
Provinces and municipalities	83 027.8	8.0%	89 266.3	7.8%	95 618.5	7.7%	108 661.8
Departmental agencies and accounts	21 432.2	2.1%	20 856.1	1.8%	24 523.0	2.0%	26 521.7
Higher education institutions	22 044.4	2.1%	23 450.2	2.0%	26 019.8	2.1%	27 500.4
Foreign governments and international organisations	2 200.8	0.2%	2 157.6	0.2%	1 852.5	0.1%	2 053.8
Public corporations and private enterprises	24 437.6	2.3%	25 601.2	2.2%	27 079.4	2.2%	33 407.2
Non-profit institutions	21 622.4	2.1%	26 177.5	2.3%	27 631.5	2.2%	28 390.5
Households	164 749.6	15.8%	184 632.1	16.1%	197 145.7	15.9%	221 030.2
Payments for capital assets	66 296.8	6.4%	75 767.9	6.6%	86 437.3	7.0%	97 879.5
Buildings and other fixed structures	49 851.0	4.8%	54 914.3	4.8%	62 402.7	5.0%	72 539.5
Machinery and equipment	13 577.4	1.3%	18 230.7	1.6%	21 390.1	1.7%	21 820.3
Land and sub-soil assets	1 453.9	0.1%	1 083.0	0.1%	1 389.3	0.1%	834.6
Software and other intangible assets	1 356.0	0.1%	1 507.5	0.1%	1 214.3	0.1%	2 617.5
Other assets 3)	58.5	0.0%	32.5	0.0%	41.0	0.0%	67.6
Payments for financial assets 4)	5 086.5	0.5%	4 195.7	0.4%	5 643.8	0.5%	29 672.7
Subtotal: economic classification	1 043 433.5	100%	1 144 052.9	100.0%	1 237 746.1	100.0%	1 380 926.5
Contingency reserve	–		–		–		–
Total consolidated expenditure	1 043 433.5		1 144 052.9		1 237 746.1		1 380 926.5
Budget balance	-135 867.6		-135 965.5		-137 791.8		-157 862.9
Percentage of GDP	-4.1%		-3.8%		-3.6%		-3.9%
Financing							
Change in loan liabilities							
Domestic short- and long-term loans (net)	143 549.4		171 369.8		169 564.4		160 829.3
Foreign loans (net)	-10 558.5		1 155.7		9 931.3		14 956.1
Change in cash and other balances (- increase)	2 876.7		-36 560.1		-41 704.0		-17 922.5
Borrowing requirement (net)	135 867.6		135 965.5		137 791.8		157 862.9
GDP	3 327 630.0		3 609 844.0		3 843 776.0		4 073 217.9

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)

2015/16	2016/17		2017/18		2018/19		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
							Revenue
100.0%	1 324 218.2	100.0%	1 436 610.2	100.0%	1 571 457.5	100.0%	Current revenue
88.7%	1 206 342.8	91.1%	1 319 020.3	91.8%	1 448 129.5	92.1%	<i>Tax revenue (net of SACU)</i>
11.3%	117 875.4	8.9%	117 590.0	8.2%	123 327.9	7.8%	<i>Non-tax revenue</i>
0.0%	120.7	0.0%	132.9	0.0%	139.5	0.0%	Sales of capital assets
100.0%	1 324 338.9	100.0%	1 436 743.1	100.0%	1 571 597.0	100.0%	Total revenue
							Expenditure
							Economic classification
							Current payments
58.4%	875 839.3	60.1%	942 052.2	60.3%	1 013 124.9	60.3%	Compensation of employees
34.5%	516 801.3	35.5%	551 463.3	35.3%	590 866.5	35.2%	Goods and services
14.0%	204 691.6	14.0%	221 901.1	14.2%	236 610.3	14.1%	Interest and rent on land
9.8%	154 346.4	10.6%	168 687.8	10.8%	185 648.1	11.0%	Transfers and subsidies
32.4%	475 849.0	32.7%	509 281.6	32.6%	551 571.2	32.8%	Provinces and municipalities
7.9%	113 131.1	7.8%	121 937.1	7.8%	134 635.3	8.0%	Departmental agencies and accounts
1.9%	25 545.8	1.8%	27 224.4	1.7%	32 137.2	1.9%	Higher education institutions
2.0%	29 350.3	2.0%	33 164.1	2.1%	35 177.2	2.1%	Foreign governments and international organisations
0.1%	2 129.3	0.1%	2 254.6	0.1%	2 426.0	0.1%	Public corporations and private enterprises
2.4%	33 881.8	2.3%	36 996.3	2.4%	41 539.0	2.5%	Non-profit institutions
2.1%	29 534.0	2.0%	30 423.6	1.9%	31 561.9	1.9%	Households
16.0%	242 276.6	16.6%	257 281.5	16.5%	274 094.5	16.3%	Payments for capital assets
7.1%	100 372.3	6.9%	105 562.9	6.8%	110 478.8	6.6%	Buildings and other fixed structures
5.3%	76 596.9	5.3%	80 092.9	5.1%	84 285.8	5.0%	Machinery and equipment
1.6%	20 916.7	1.4%	23 156.7	1.5%	24 203.2	1.4%	Land and sub-soil assets
0.1%	1 264.4	0.1%	753.2	0.0%	739.8	0.0%	Software and other intangible assets
0.2%	1 553.0	0.1%	1 523.6	0.1%	1 217.2	0.1%	Other assets
0.0%	41.4	0.0%	36.4	0.0%	32.8	0.0%	3) Payments for financial assets
2.1%	5 230.1	0.4%	5 165.1	0.3%	5 051.8	0.3%	4) Subtotal: economic classification
100.0%	1 457 290.7	100.0%	1 562 061.8	100.0%	1 680 226.7	100.0%	Contingency reserve
	6 000.0		10 000.0		15 000.0		Total consolidated expenditure
	1 463 290.7		1 572 061.8		1 695 226.7		Budget balance
	-138 951.8		-135 318.7		-123 629.7		<i>Percentage of GDP</i>
	-3.2%		-2.8%		-2.4%		Financing
							Change in loan liabilities
	140 608.8		143 284.9		133 465.2		<i>Domestic short- and long-term loans (net)</i>
	3 260.1		16 807.9		17 391.8		<i>Foreign loans (net)</i>
	-4 917.1		-24 774.2		-27 227.3		Change in cash and other balances (- increase)
	138 951.8		135 318.7		123 629.7		Borrowing requirement (net)
	4 388 417.1		4 750 724.1		5 161 329.9		<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	2012/13		2013/14		2014/15		2015/16
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
General public services 2)	153 082.7	14.7%	168 763.1	14.8%	189 643.4	15.3%	213 025.5
<i>of which: debt-service costs</i>	<i>88 121.1</i>	<i>8.4%</i>	<i>101 184.7</i>	<i>8.8%</i>	<i>114 798.4</i>	<i>9.3%</i>	<i>129 111.2</i>
Defence	38 014.7	3.6%	40 857.4	3.6%	43 030.0	3.5%	45 561.7
Public order and safety	100 538.0	9.6%	109 396.1	9.6%	115 466.6	9.3%	121 640.3
Police services	67 963.4	6.5%	74 350.6	6.5%	78 225.8	6.3%	82 215.8
Law courts	15 143.0	1.5%	16 259.2	1.4%	17 564.0	1.4%	18 612.6
Prisons	17 314.5	1.7%	18 651.4	1.6%	19 530.0	1.6%	20 589.5
Public order and safety not elsewhere classified	117.1	0.0%	134.9	0.0%	146.7	0.0%	222.4
Economic affairs	130 301.8	12.5%	144 697.8	12.6%	154 216.4	12.5%	185 006.2
General economic, commercial, and labour affairs	24 851.4	2.4%	32 975.2	2.9%	32 866.4	2.7%	35 787.4
Agriculture, forestry, fishing and hunting	18 163.7	1.7%	19 054.2	1.7%	18 520.0	1.5%	18 602.6
Fuel and energy	7 718.2	0.7%	7 568.0	0.7%	7 264.5	0.6%	31 904.0
Mining, manufacturing and construction	2 849.6	0.3%	2 052.5	0.2%	2 243.6	0.2%	2 417.2
Transport	67 957.5	6.5%	74 530.7	6.5%	84 630.5	6.8%	86 566.0
Communication	2 888.6	0.3%	3 239.8	0.3%	3 202.2	0.3%	3 480.0
Other industries	2 266.5	0.2%	2 554.9	0.2%	2 720.1	0.2%	3 123.1
Economic affairs not elsewhere classified	3 606.4	0.3%	2 722.4	0.2%	2 769.1	0.2%	3 125.8
Environmental protection	5 226.9	0.5%	6 572.1	0.6%	7 980.6	0.6%	7 172.1
Housing and community amenities	116 674.9	11.2%	129 162.6	11.3%	142 287.6	11.5%	159 083.1
Housing development	27 733.8	2.7%	29 918.8	2.6%	32 955.5	2.7%	35 493.3
Community development	69 424.5	6.7%	74 338.1	6.5%	79 295.4	6.4%	89 749.7
Water supply	19 516.6	1.9%	24 905.7	2.2%	30 036.7	2.4%	33 840.1
Housing and community amenities not elsewhere classified	–	–	–	–	–	–	–
Health	124 489.8	11.9%	133 450.7	11.7%	143 978.8	11.6%	158 611.3
Recreation and culture	8 547.8	0.8%	9 593.0	0.8%	9 933.4	0.8%	10 728.7
Education	214 910.4	20.6%	231 225.7	20.2%	248 776.7	20.1%	273 963.4
Social protection	151 646.5	14.5%	170 334.7	14.9%	182 428.8	14.7%	206 134.3
Subtotal: functional classification	1 043 433.5	100%	1 144 052.9	100%	1 237 742.1	100%	1 380 926.5
Plus:							
Contingency reserve	–		–		–		–
Unallocated							
Total consolidated expenditure	1 043 433.5		1 144 052.9		1 237 742.1		1 380 926.5

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)

2015/16	2016/17		2017/18		2018/19		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
15.4%	234 103.3	16.1%	252 685.0	16.2%	274 604.5	16.3%	2) General public services
9.3%	147 720.0	10.1%	161 927.0	10.4%	178 556.0	10.6%	of which: debt-service costs
3.3%	47 661.5	3.3%	49 382.8	3.2%	51 497.8	3.1%	Defence
8.8%	129 492.1	8.9%	138 737.0	8.9%	147 621.1	8.8%	Public order and safety
6.0%	87 316.5	6.0%	93 947.8	6.0%	100 036.1	6.0%	Police services
1.3%	20 326.7	1.4%	21 489.4	1.4%	22 612.0	1.3%	Law courts
1.5%	21 578.4	1.5%	23 050.0	1.5%	24 701.8	1.5%	Prisons
0.0%	270.5	0.0%	249.8	0.0%	271.3	0.0%	Public order and safety not elsewhere classified
13.4%	172 218.6	11.8%	182 943.3	11.7%	194 739.1	11.6%	Economic affairs
2.6%	34 822.0	2.4%	35 250.1	2.3%	37 787.8	2.2%	General economic, commercial, and labour affairs
1.3%	19 826.3	1.4%	20 928.8	1.3%	21 916.9	1.3%	Agriculture, forestry, fishing and hunting
2.3%	9 423.1	0.6%	10 307.8	0.7%	11 916.7	0.7%	Fuel and energy
0.2%	2 510.9	0.2%	2 570.6	0.2%	2 609.3	0.2%	Mining, manufacturing and construction
6.3%	94 662.8	6.5%	103 616.6	6.6%	107 574.6	6.4%	Transport
0.3%	4 955.9	0.3%	4 095.6	0.3%	6 356.8	0.4%	Communication
0.2%	3 304.3	0.2%	3 468.2	0.2%	3 640.6	0.2%	Other industries
0.2%	2 713.3	0.2%	2 705.6	0.2%	2 936.4	0.2%	Economic affairs not elsewhere classified
0.5%	7 859.2	0.5%	7 833.6	0.5%	9 298.2	0.6%	Environmental protection
11.5%	169 260.3	11.6%	181 724.3	11.6%	197 113.5	11.7%	Housing and community amenities
2.6%	34 595.7	2.4%	38 152.3	2.4%	40 353.1	2.4%	Housing development
6.5%	93 915.8	6.4%	101 007.0	6.5%	108 118.4	6.4%	Community development
2.5%	40 748.9	2.8%	42 564.9	2.7%	48 642.0	2.9%	Water supply
-	-	-	-	-	-	-	Housing and community amenities not elsewhere classified
11.5%	167 545.0	11.5%	182 384.5	11.7%	197 165.3	11.7%	Health
0.8%	11 372.2	0.8%	12 148.5	0.8%	12 702.4	0.8%	Recreation and culture
19.8%	293 556.2	20.1%	315 876.5	20.2%	341 156.9	20.3%	Education
14.9%	224 222.2	15.4%	238 346.4	15.3%	254 327.7	15.1%	Social protection
100%	1 457 290.7	100%	1 562 061.8	100%	1 680 226.7	100%	Subtotal: functional classification
	6 000.0		10 000.0		15 000.0		Plus:
							Contingency reserve
							Unallocated
	1 463 290.7		1 572 061.8		1 695 226.7		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

	2012/13	2013/14	2014/15	2015/16
R million	Outcome	Outcome	Outcome	Revised estimate
Operating account				
Current receipts	892 176.5	992 884.6	1 083 289.8	1 181 151.5
<i>Tax receipts (net of SACU transfers)</i>	818 142.7	907 486.9	988 805.5	1 084 510.5
<i>Non-tax receipts (including departmental receipts)</i>	68 484.0	78 344.1	87 188.1	89 222.6
<i>Transfers received</i>	5 549.8	7 053.7	7 296.2	7 418.4
Current payments	919 641.8	1 006 546.8	1 085 984.0	1 188 292.4
<i>Compensation of employees</i>	376 325.0	408 181.6	437 031.2	476 771.6
<i>Goods and services</i>	162 923.9	174 188.6	187 543.5	193 736.5
<i>Interest and rent on land</i>	93 286.4	109 578.2	121 220.0	135 300.5
<i>Transfers and subsidies</i>	287 106.5	314 598.5	340 189.3	382 483.8
Current balance	-27 465.3	-13 662.2	-2 694.2	-7 140.9
<i>Percentage of GDP</i>	-0.8%	-0.4%	-0.1%	-0.2%
Capital account				
<i>Capital receipts</i>	345.6	244.7	1 302.3	210.6
<i>Transfers and subsidies</i>	52 408.3	57 542.5	59 681.0	65 081.8
<i>Payments for capital assets</i>	66 296.8	75 767.9	86 437.3	97 879.5
Capital financing requirement	-118 359.5	-133 065.8	-144 816.0	-162 750.7
<i>Percentage of GDP</i>	-3.6%	-3.7%	-3.8%	-4.0%
Transactions in financial assets and liabilities	9 957.2	10 762.5	9 718.5	12 028.7
Contingency reserve	-	-	-	-
Budget balance	-135 867.6	-135 965.5	-137 791.8	-157 862.9
<i>Percentage of GDP</i>	-4.1%	-3.8%	-3.6%	-3.9%
Primary balance	-42 581.2	-26 387.3	-16 571.8	-22 562.4
<i>Percentage of GDP</i>	-1.3%	-0.7%	-0.4%	-0.6%
Financing				
Change in loan liabilities				
<i>Domestic short- and long-term loans (net)</i>	143 549.4	171 369.8	169 564.4	160 829.3
<i>Foreign loans (net)</i>	-10 558.5	1 155.7	9 931.3	14 956.1
Change in cash and other balances (- increase)	2 876.7	-36 560.1	-41 704.0	-17 922.5
Borrowing requirement (net)	135 867.6	135 965.5	137 791.8	157 862.9
GDP	3 327 630.0	3 609 844.0	3 843 776.0	4 073 217.9

Source: National Treasury

Table 9
Consolidated government revenue, expenditure and financing

2016/17	2017/18	2018/19	
Budget estimate	Budget estimate	Budget estimate	R million
1 310 455.0	1 431 092.7	1 567 188.4	Operating account
1 206 342.8	1 319 020.3	1 448 129.5	Current receipts
96 279.8	104 870.2	112 221.4	<i>Tax receipts (net of SACU transfers)</i>
7 832.5	7 202.2	6 837.5	<i>Non-tax receipts (including departmental receipts)</i>
			<i>Transfers received</i>
1 283 032.9	1 377 450.3	1 481 505.3	Current payments
516 801.3	551 463.3	590 866.5	<i>Compensation of employees</i>
204 691.6	221 901.1	236 610.3	<i>Goods and services</i>
154 346.4	168 687.8	185 648.1	<i>Interest and rent on land</i>
407 193.6	435 398.1	468 380.4	<i>Transfers and subsidies</i>
27 422.2	53 642.4	85 683.1	Current balance
0.6%	1.1%	1.7%	<i>Percentage of GDP</i>
120.7	132.9	139.5	Capital account
68 655.4	73 883.5	83 190.8	<i>Capital receipts</i>
100 372.3	105 562.9	110 478.8	<i>Transfers and subsidies</i>
			<i>Payments for capital assets</i>
-168 907.0	-179 313.5	-193 530.1	Capital financing requirement
-3.8%	-3.8%	-3.7%	<i>Percentage of GDP</i>
8 533.1	352.5	-782.8	Transactions in financial assets and liabilities
6 000.0	10 000.0	15 000.0	Contingency reserve
-138 951.8	-135 318.7	-123 629.7	Budget balance
-3.2%	-2.8%	-2.4%	<i>Percentage of GDP</i>
15 394.6	33 369.2	62 018.3	Primary balance
0.4%	0.7%	1.2%	<i>Percentage of GDP</i>
			Financing
			Change in loan liabilities
140 608.8	143 284.9	133 465.2	<i>Domestic short- and long-term loans (net)</i>
3 260.1	16 807.9	17 391.8	<i>Foreign loans (net)</i>
-4 917.1	-24 774.2	-27 227.3	Change in cash and other balances (- increase)
138 951.8	135 318.7	123 629.7	Borrowing requirement (net)
4 388 417.1	4 750 724.1	5 161 329.9	<i>GDP</i>

Table 10
Total debt of government 1)

R million	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98
Domestic debt							
Marketable	104 646	138 681	181 460	225 662	263 844	290 424	318 773
<i>Government bonds</i>	100 662	132 853	174 892	210 191	248 877	276 124	301 488
<i>Treasury bills</i>	3 984	5 828	6 568	7 018	10 700	14 300	17 285
<i>Bridging bonds</i>	–	–	–	8 453	4 267	–	–
Non-marketable 3)	6 520	4 703	3 310	5 705	4 700	6 421	2 778
Gross loan debt	111 166	143 384	184 770	231 367	268 544	296 845	321 551
Cash balances 4)	-9 762	-4 750	-4 591	-6 665	-8 630	-2 757	-4 798
Net loan debt	101 404	138 634	180 179	224 702	259 914	294 088	316 753
Foreign debt							
Gross loan debt 5)	2 940	2 348	5 201	8 784	10 944	11 394	14 560
Cash balances 4)	–	–	–	–	–	–	–
Net loan debt	2 940	2 348	5 201	8 784	10 944	11 394	14 560
Gross loan debt	114 106	145 732	189 971	240 151	279 488	308 239	336 111
Net loan debt	104 344	140 982	185 380	233 486	270 858	305 482	331 313
Gold and foreign exchange contingency reserve account 6)	12 508	8 934	2 190	4 147	–	2 169	73
Composition of gross debt (excluding deduction of cash balances)							
Marketable domestic debt	91.7%	95.2%	95.5%	94.0%	94.4%	94.2%	94.8%
<i>Government bonds</i>	88.2%	91.2%	92.1%	87.5%	89.0%	89.6%	89.7%
<i>Treasury bills</i>	3.5%	4.0%	3.5%	2.9%	3.8%	4.6%	5.1%
<i>Bridging bonds</i>	0.0%	0.0%	0.0%	3.5%	1.5%	0.0%	0.0%
Non-marketable domestic debt 3)	5.7%	3.2%	1.7%	2.4%	1.7%	2.1%	0.8%
Domestic debt	97.4%	98.4%	97.3%	96.3%	96.1%	96.3%	95.7%
Foreign debt 5)	2.6%	1.6%	2.7%	3.7%	3.9%	3.7%	4.3%
Total as percentage of GDP							
Gross domestic debt	32.3%	37.5%	41.8%	46.5%	47.6%	45.5%	44.8%
Net domestic debt	29.5%	36.2%	40.8%	45.2%	46.1%	45.1%	44.1%
Gross foreign debt	0.9%	0.6%	1.2%	1.8%	1.9%	1.7%	2.0%
Net foreign debt	0.9%	0.6%	1.2%	1.8%	1.9%	1.7%	2.0%
Gross loan debt	33.2%	38.1%	43.0%	48.3%	49.5%	47.3%	46.8%
Net loan debt	30.3%	36.8%	41.9%	47.0%	48.0%	46.8%	46.2%

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

2) As projected at the end of January 2016

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

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

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

Source: National Treasury and South African Reserve Bank.

Table 10
 Total debt of government 1)

1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	R million
							Domestic debt
344 938	354 706	365 231	349 415	350 870	388 300	428 593	Marketable
325 938	332 706	339 731	331 505	328 820	359 700	394 143	Government bonds
19 000	22 000	25 500	17 910	22 050	28 600	34 450	Treasury bills
–	–	–	–	–	–	–	Bridging bonds
2 013	998	2 382	2 030	1 910	1 999	3 498	3) Non-marketable
346 951	355 704	367 613	351 445	352 780	390 299	432 091	Gross loan debt
-5 166	-7 285	-2 650	-6 549	-9 730	-12 669	-30 870	4) Cash balances
341 785	348 419	364 963	344 896	343 050	377 630	401 221	Net loan debt
							Foreign debt
16 276	25 799	31 938	82 009	74 286	64 670	69 405	5) Gross loan debt
–	–	–	–	–	–	–	4) Cash balances
16 276	25 799	31 938	82 009	74 286	64 670	69 405	Net loan debt
363 227	381 503	399 551	433 454	427 066	454 969	501 496	Gross loan debt
358 061	374 218	396 901	426 905	417 336	442 300	470 626	Net loan debt
14 431	9 200	18 170	28 024	36 577	18 036	5 292	6) Gold and foreign exchange contingency reserve account
							Composition of gross debt (excluding deduction of cash balances)
95.0%	93.0%	91.4%	80.6%	82.2%	85.3%	85.5%	Marketable domestic debt
89.7%	87.2%	85.0%	76.5%	77.0%	79.1%	78.6%	Government bonds
5.2%	5.8%	6.4%	4.1%	5.2%	6.3%	6.9%	Treasury bills
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Bridging bonds
0.6%	0.3%	0.6%	0.5%	0.4%	0.4%	0.7%	3) Non-marketable domestic debt
95.5%	93.2%	92.0%	81.1%	82.6%	85.8%	86.2%	Domestic debt
4.5%	6.8%	8.0%	18.9%	17.4%	14.2%	13.8%	5) Foreign debt
							Total as percentage of GDP
44.7%	41.4%	37.6%	32.6%	28.2%	28.7%	28.6%	Gross domestic debt
44.0%	40.6%	37.4%	31.9%	27.4%	27.8%	26.6%	Net domestic debt
2.1%	3.0%	3.3%	7.6%	5.9%	4.8%	4.6%	Gross foreign debt
2.1%	3.0%	3.3%	7.6%	5.9%	4.8%	4.6%	Net foreign debt
46.8%	44.4%	40.9%	40.1%	34.1%	33.5%	33.2%	Gross loan debt
46.1%	43.6%	40.6%	39.5%	33.4%	32.6%	31.2%	Net loan debt

5) Valued at appropriate foreign exchange rates up to 31 March 2015 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 January 2016, projected to depreciate in line with inflation differentials

6) The balance on the gold and foreign exchange contingency reserve account on 31 March 2016 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	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12
Domestic debt							
Marketable	457 780	467 864	478 265	527 751	700 532	869 588	1 045 415
<i>Government bonds</i>	417 380	422 064	426 415	462 751	585 992	733 438	890 256
<i>Treasury bills</i>	40 400	45 800	51 850	65 000	114 540	136 150	155 159
<i>Bridging bonds</i>	–	–	–	–	–	–	–
Non-marketable 3)	3 699	3 238	2 555	1 956	4 943	23 133	25 524
Gross loan debt	461 479	471 102	480 821	529 707	705 475	892 721	1 070 939
Cash balances 4)	-58 187	-75 315	-93 809	-101 349	-106 550	-111 413	-130 450
Net loan debt	403 292	395 787	387 012	428 358	598 925	781 308	940 489
Foreign debt							
Gross loan debt 5)	66 846	82 581	96 218	97 268	99 454	97 851	116 851
Cash balances 4)	–	–	–	–	-25 339	-58 750	-67 609
Net loan debt	66 846	82 581	96 218	97 268	74 115	39 101	49 242
Gross loan debt	528 325	553 683	577 039	626 975	804 929	990 572	1 187 790
Net loan debt	470 138	478 368	483 230	525 626	673 040	820 409	989 731
Gold and foreign exchange contingency reserve account 6)	-1 751	-28 514	-72 189	-101 585	-35 618	-28 283	-67 655
Composition of gross debt (excluding deduction of cash balances)							
Marketable domestic debt	86.6%	84.5%	82.9%	84.2%	87.0%	87.8%	88.0%
<i>Government bonds</i>	79.0%	76.2%	73.9%	73.8%	72.8%	74.0%	75.0%
<i>Treasury bills</i>	7.6%	8.3%	9.0%	10.4%	14.2%	13.7%	13.1%
<i>Bridging bonds</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-marketable domestic debt 3)	0.7%	0.6%	0.4%	0.3%	0.6%	2.3%	2.1%
Domestic debt	87.3%	85.1%	83.3%	84.5%	87.6%	90.1%	90.2%
Foreign debt 5)	12.7%	14.9%	16.7%	15.5%	12.4%	9.9%	9.8%
Total as percentage of GDP							
Gross domestic debt	27.4%	24.7%	22.1%	22.0%	27.7%	31.6%	34.8%
Net domestic debt	24.0%	20.7%	17.8%	17.8%	23.5%	27.6%	30.5%
Gross foreign debt	4.0%	4.3%	4.4%	4.0%	3.9%	3.5%	3.8%
Net foreign debt	4.0%	4.3%	4.4%	4.0%	2.9%	1.4%	1.6%
Gross loan debt	31.4%	29.0%	26.6%	26.0%	31.5%	35.1%	38.6%
Net loan debt	27.9%	25.0%	22.3%	21.8%	26.4%	29.0%	32.1%

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

2) As projected at the end of January 2016

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

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

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

Source: National Treasury and South African Reserve Bank.

Table 10
 Total debt of government 1)

2012/13	2013/14	2014/15	2015/16 ²⁾	2016/17	2017/18	2018/19	R million
1 210 834	1 409 718	1 601 499	1 786 884	1 967 233	2 142 442	2 313 481	Domestic debt
1 038 849	1 217 512	1 399 282	1 577 110	1 732 459	1 874 668	2 022 707	Marketable
171 985	192 206	202 217	209 774	234 774	267 774	290 774	Government bonds
-	-	-	-	-	-	-	Treasury bills
30 300	31 381	30 586	36 049	36 435	37 473	38 562	Bridging bonds
1 241 134	1 441 099	1 632 085	1 822 933	2 003 668	2 179 915	2 352 043	3) Non-marketable
-103 774	-120 807	-120 304	-115 657	-112 157	-112 157	-112 157	4) Gross loan debt
1 137 360	1 320 292	1 511 781	1 707 276	1 891 511	2 067 758	2 239 886	Cash balances
							Net loan debt
124 555	143 659	166 830	232 783	229 960	242 722	254 947	Foreign debt
-80 308	-84 497	-94 404	-135 616	-118 082	-115 680	-112 434	5) Gross loan debt
44 247	59 162	72 426	97 167	111 878	127 042	142 513	4) Cash balances
							Net loan debt
1 365 689	1 584 758	1 798 915	2 055 716	2 233 628	2 422 637	2 606 990	Gross loan debt
1 181 607	1 379 454	1 584 207	1 804 443	2 003 389	2 194 800	2 382 399	Net loan debt
-125 552	-177 913	-203 396	-341 297	-341 297	-341 297	-341 297	6) Gold and foreign exchange contingency reserve account
88.7%	89.0%	89.0%	86.9%	88.1%	88.4%	88.7%	Composition of gross debt (excluding deduction of cash balances)
76.1%	76.8%	77.8%	76.7%	77.6%	77.4%	77.6%	Marketable domestic debt
12.6%	12.1%	11.2%	10.2%	10.5%	11.1%	11.2%	Government bonds
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Treasury bills
2.2%	2.0%	1.7%	1.8%	1.6%	1.5%	1.5%	Bridging bonds
							3) Non-marketable domestic debt
90.9%	90.9%	90.7%	88.7%	89.7%	90.0%	90.2%	Domestic debt
9.1%	9.1%	9.3%	11.3%	10.3%	10.0%	9.8%	5) Foreign debt
37.3%	39.9%	42.5%	44.8%	45.7%	45.9%	45.6%	Total as percentage of GDP
34.2%	36.6%	39.3%	41.9%	43.1%	43.5%	43.4%	Gross domestic debt
3.7%	4.0%	4.3%	5.7%	5.2%	5.1%	4.9%	Net domestic debt
1.3%	1.6%	1.9%	2.4%	2.5%	2.7%	2.8%	Gross foreign debt
41.0%	43.9%	46.8%	50.5%	50.9%	51.0%	50.5%	Net foreign debt
35.5%	38.2%	41.2%	44.3%	45.7%	46.2%	46.2%	Gross loan debt
							Net loan debt

5) Valued at appropriate foreign exchange rates up to 31 March 2015 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 January 2016, projected to depreciate in line with inflation differentials

6) The balance on the gold and foreign exchange contingency reserve account on 31 March 2016 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⁾

	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12
R million							
Net loan debt 2)	470 138	478 368	483 230	525 626	673 040	820 409	989 731
Provisions 3)	46 303	49 071	55 263	61 869	81 051	73 693	98 593
African Development Bank	6 541	7 670	8 641	10 186	8 091	7 492	27 300
Development Bank of Southern Africa Limited	4 800	4 800	4 800	4 800	4 800	4 800	4 800
Government employee leave credits	7 480	7 861	8 503	8 503	9 762	10 815	11 266
International Bank for Reconstruction and Development	9 464	11 096	12 354	14 482	11 187	10 360	11 703
International Monetary Fund	18 018	17 538	20 847	23 760	47 104	40 127	43 412
Multilateral Investment Guarantee Agency	–	106	118	138	107	99	112
New Development Bank	–	–	–	–	–	–	–
Contingent liabilities	159 997	185 493	177 160	195 386	279 137	305 104	345 865
Guarantees 4)	67 880	67 783	64 485	63 038	139 395	160 043	164 338
<i>Agricultural cooperatives</i>	100	95	95	94	94	94	94
<i>Central Energy Fund</i>	445	360	243	130	19	–	–
<i>Denel</i>	–	–	–	880	1 850	1 850	1 850
<i>Development Bank of Southern Africa</i>	11 568	12 178	12 414	12 348	26 370	25 713	25 554
<i>Eskom</i>	143	133	–	–	46 678	67 057	77 230
<i>Foreign Central Banks and Governments</i>	155	145	91	58	25	–	–
<i>Former regional authorities</i>	262	248	212	206	190	154	138
<i>Guarantee scheme for housing loans to employees</i>	586	446	374	255	154	104	64
<i>Guarantee scheme for motor vehicles - senior officials</i>	14	14	10	8	3	3	2
<i>Industrial Development Corporation of South Africa</i>	1 172	1 220	1 194	1 446	952	740	646
<i>Independent Power Producers</i>	–	–	–	–	–	–	–
<i>Irrigation boards</i>	67	44	43	43	46	44	48
<i>Kalahari East Water Board</i>	17	16	16	16	16	16	15
<i>Komati Basin Water Authority</i>	1 746	1 548	1 514	1 453	1 406	1 340	1 247
<i>Land Bank</i>	–	1 500	1 500	1 500	2 500	1 750	1 000
<i>Lesotho Highlands Development Authority</i>	614	618	613	524	401	227	171
<i>Nuclear Energy Corporation of South Africa</i>	20	20	20	20	20	20	20
<i>Passenger Rail Agency of South Africa</i>	–	–	–	–	1 217	468	264
<i>Public Private Partnership</i>	–	–	–	–	10 296	10 443	10 414
<i>Servcon Housing Solutions</i>	20	–	–	–	–	–	–
<i>South African Airways</i>	–	1 300	4 460	4 460	1 351	1 916	1 300
<i>South African Broadcasting Corporation</i>	–	–	–	–	1 000	1 000	889
<i>South African Express</i>	–	–	–	–	–	–	–
<i>South African National Roads Agency Limited</i>	6 199	5 885	6 441	6 708	12 287	18 605	19 426
<i>South African Post Office</i>	–	–	–	–	–	–	–
<i>South African Reserve Bank</i>	4 356	763	842	142	–	–	–
<i>Telkom South Africa</i>	4 769	4 785	140	138	108	90	85
<i>Trans-Caledon Tunnel Authority</i>	16 940	17 690	19 271	19 588	20 721	18 489	19 886
<i>Transnet</i>	18 256	18 420	14 716	12 895	11 620	9 887	3 975
<i>Universities and technikons</i>	431	355	276	126	71	33	20
Other contingent liabilities 5)	92 117	117 710	112 675	132 348	139 742	145 061	181 527
<i>Claims against government departments</i>	9 148	11 807	10 933	17 737	24 064	31 310	42 969
<i>Export Credit Insurance Corporation of SA Limited</i>	7 243	10 858	12 662	13 351	9 191	9 614	10 025
<i>Government Employees Pension Fund</i>	12 775	12 775	–	–	–	–	–
<i>Post-retirement medical assistance</i>	37 000	56 000	56 000	56 000	56 000	65 348	65 348
<i>Road Accident Fund</i>	21 351	23 935	30 339	42 500	45 366	33 547	53 919
<i>Unemployment Insurance Fund</i>	2 300	2 035	2 341	2 401	3 728	3 315	3 381
<i>SASRIA reinsurance cover</i>	1 000	–	–	–	–	–	–
<i>Other</i>	1 300	300	400	359	1 393	1 927	5 885

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⁾

2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	R million
1 181 607	1 379 454	1 584 207	1 804 443	2 003 389	2 194 800	2 382 399	2) Net loan debt
116 231	134 045	160 383	232 900	239 841	253 622	264 800	3) Provisions
32 725	38 063	43 811	58 358	55 659	54 292	52 529	African Development Bank
4 800	4 800	20 000	20 000	20 000	20 000	20 000	Development Bank of Southern Africa Limited
12 316	12 924	13 030	13 681	14 365	15 084	15 838	Government employee leave credits
15 935	19 407	23 579	31 408	29 955	29 220	28 271	International Bank for Reconstruction and Development
50 321	58 697	59 786	99 485	94 885	92 554	89 549	International Monetary Fund
134	154	177	236	225	220	213	Multilateral Investment Guarantee Agency
-	-	-	9 732	24 752	42 252	58 400	New Development Bank
401 932	425 769	488 526	753 218	790 460	817 809	840 050	Contingent liabilities
190 412	219 696	236 001	467 153	492 902	507 147	516 901	4) Guarantees
93	93	93	93	93	93	93	Agricultural cooperatives
-	-	-	-	-	-	-	Central Energy Fund
1 850	1 850	1 850	1 850	1 850	1 850	1 850	Denel
25 497	25 635	4 030	4 428	4 389	4 473	4 579	Development Bank of Southern Africa
103 523	125 125	149 944	168 539	190 064	204 932	215 373	Eskom
-	-	-	-	-	-	-	Foreign Central Banks and Governments
124	112	105	100	100	100	100	Former regional authorities
46	26	13	13	13	13	13	Guarantee scheme for housing loans to employees
1	1	1	1	1	1	1	Guarantee scheme for motor vehicles - senior officials
575	504	344	336	244	172	174	Industrial Development Corporation of South Africa
-	-	-	200 172	200 172	200 172	200 172	Independent Power Producers
46	44	44	40	40	40	40	Irrigation boards
6	-	-	-	-	-	-	Kalahari East Water Board
1 190	1 148	986	927	927	927	927	Komati Basin Water Authority
800	1 004	2 005	5 235	6 507	6 507	6 507	Land Bank
132	113	82	79	77	78	79	Lesotho Highlands Development Authority
20	20	20	20	20	20	20	Nuclear Energy Corporation of South Africa
133	92	48	15	-	-	-	Passenger Rail Agency of South Africa
10 172	10 127	10 107	8 908	8 358	7 918	7 438	Public Private Partnership
-	-	-	-	-	-	-	Servcon Housing Solutions
2 238	5 010	8 419	14 394	14 394	14 394	14 394	South African Airways
167	-	-	-	-	-	-	South African Broadcasting Corporation
-	539	539	1 106	856	656	338	South African Express
19 482	23 866	32 436	35 042	38 947	38 947	38 947	South African National Roads Agency Limited
-	-	270	1 300	1 300	1 300	1 300	South African Post Office
-	-	-	-	-	-	-	South African Reserve Bank
90	111	100	128	123	127	129	Telkom South Africa
20 460	20 516	20 807	20 623	20 623	20 623	20 623	Trans-Caledon Tunnel Authority
3 757	3 757	3 757	3 802	3 802	3 802	3 802	Transnet
10	3	1	2	2	2	2	Universities and technikons
211 520	206 073	252 525	286 065	297 558	310 662	323 149	5) Other contingent liabilities
43 628	45 131	49 401	49 401	49 401	49 401	49 401	Claims against government departments
12 482	13 780	15 308	25 841	21 555	17 309	10 713	Export Credit Insurance Corporation of SA Limited
-	-	-	-	-	-	-	Government Employees Pension Fund
65 348	69 938	69 938	69 938	69 938	69 938	69 938	Post-retirement medical assistance
82 838	69 435	109 298	131 961	147 445	164 509	183 270	Road Accident Fund
3 241	3 611	3 836	4 180	4 475	4 761	5 083	Unemployment Insurance Fund
-	-	-	-	-	-	-	SASRIA reinsurance cover
3 983	4 178	4 744	4 744	4 744	4 744	4 744	Other

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

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