



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**STATEMENT OF THE NATIONAL AND PROVINCIAL  
GOVERNMENTS' REVENUE, EXPENDITURE  
AND NATIONAL BORROWING  
AS AT 31 DECEMBER 2009  
ISSUED BY THE DIRECTOR-GENERAL:  
NATIONAL TREASURY**

The following statements of revenue, expenditure and borrowing are published in terms of Section 32 of the Public Finance Management Act and Section 44(2) of the Division of Revenue Act No 12 of 2009.

The budgeted figures have been adjusted to reflect the amendments of the MTBPS and the Adjusted Estimates of National Expenditure 2009, tabled in Parliament on 27 October 2009.

National government revenue and expenditure are detailed in tables 1 and 2, respectively. The tables below indicate revenue and expenditure for the reporting month, together with comparable figures for the previous year.

Revenue and expenditure for the fiscal year to date are also expressed as percentages of the 2009/10 budget for the current year and audited outcome for 2008/09.

<b>Revenue Fiscal Year</b>	<b>December R million</b>	<b>Year to date R million</b>	<b>% of Budget/ Audited outcome</b>
2009/10	74 163	411 484	72.1%
2008/09	80 832	443 890	72.9%

<b>Expenditure Fiscal Year</b>	<b>December R million</b>	<b>Year to date R million</b>	<b>% of Budget/ Audited outcome</b>
2009/10	67 872	557 341	74.1%
2008/09	62 215	465 442	73.2%

Table 3 contains information on extraordinary receipts and payments not included as revenue or expenditure.

Table 4 sets out the net financing for the reporting month compared with the audited outcome for the same reporting month in the previous year. The following table contains a summary of information relating to net financing:

<b>Description</b>	<b>December 2009 R million</b>	<b>Year to date 2009/10 R million</b>	<b>December 2008 R million</b>	<b>Year to date 2008/09 R million</b>
Domestic short-term loans	827	47 067	1 078	10 655
Domestic long-term loans	9 479	83 212	2 573	23 691
Foreign loans	552	8 939	1 371	(3 366)
Change in cash and other balances 1)	(17 347)	1 328	(23 232)	(11 774)
<b>Net financing</b>	<b>(6 489)</b>	<b>140 546</b>	<b>(18 210)</b>	<b>19 206</b>

1) A positive/negative change indicates a decrease/increase in cash balances

A cash flow schedule for the Exchequer Account is included as table 5, summarising exchequer revenue to and departmental requisitions from the National Revenue Fund. These flows differ from the actual receipts and outlays in tables 1 and 2, mainly because of timing differences between the cashbook transactions of departments and the South African Revenue Service.

Tables 1-5 are available on the website of the National Treasury at [www.treasury.gov.za](http://www.treasury.gov.za) – click on the Communications & Media link – Press Releases link.

The following provincial statements are included for each of the nine provinces:

- Provincial Revenue Fund; and
- Transfers and actual expenditure for conditional grants, published in terms of Section 44(2) of the Division of Revenue Act No 12 of 2009.

Care should be taken when using the national and provincial information, as timing differences in recording transfers between the different spheres could result in the incorrect consolidation of revenue and expenditure information. The head of the relevant provincial treasury furnished the information on provincial revenue funds.

For the attached tables in Excel format, contact Ms. D Mogiba at (012) 315-5494.