

## Statistical tables

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## **Explanatory notes on the statistical tables**

### **General remarks**

Since 1994, the composition of South Africa's public finances has changed markedly. The Constitution establishes national, provincial and local government as three autonomous spheres of government. Intergovernmental financial arrangements are outlined in Chapter 13 of the Constitution and mainly took effect on 1 January 1998.

This Annexure presents details of the main budget and consolidated national and provincial expenditure. The figures prior to 1994/95 have been adjusted to show revenue flowing to the revenue accounts of the former self-governing territories and TBVC-states as revenue, with equal amounts added to the expenditure side as transfer payments. These revenues include income taxes, general sales tax, value-added tax, non-resident shareholders tax, stamp duties and fees and mining leases as well as revenue previously collected on behalf of these authorities. Where applicable, similar adjustments have been made in 1994/95 and later years.

Generally, revenues remain concentrated at the national government level. However, expenditure shifted from the national to the provincial sphere after 1994. Equitable share transfers to the nine provinces as a statutory commitment of government began in 1998/99, and the 1998 Budget marked the introduction of the local government equitable share.

Since more than 60 per cent of total expenditure on the main budget comprises transfer payments to other levels of general government, economic and functional classifications of national budget expenditure are not comprehensive. For purposes of analysis, it would be preferable to present economic and functional classifications of the expenditure of *general government*. This requires information on expenditure at all levels of general government and on its financing by way of revenue, balances brought forward and transfer payments (mainly from the national budget). This information is not readily available for local government, making it impossible to present consolidated general government finances at the time of the national budget. Historical data on general government finances are, however, published by the South African Reserve Bank in its *Quarterly Bulletin* and by Statistics South Africa.

However, disbursements of foreign grants and technical assistance, and expenditure of the social security funds are included in the consolidated national and provincial expenditure estimates in Tables 5 and 6. The social security funds include the Unemployment Insurance Fund, the Road Accident Fund and the compensation funds.

### **Treatment of RDP-related expenditure on the national budget**

From 1999/00 onwards no RDP related revenues and expenditures are included in the appropriations of national departments. All foreign technical assistance and RDP related grants are paid into a RDP fund account that is separated from the accounts of government. Departments score expenditure on RDP related projects in suspense accounts and claim refunds to clear these accounts from the RDP fund account.

### **Adjustments due to transactions in government stock**

As part of state debt management and market-making actions, existing government stock is consolidated, repurchased and switched into new government stock. In this process Government may either make a capital profit, which is regarded as revenue, or earn a premium, which is only a book entry in treating the discount on government stock. The premium arises if the discount on the

redeemed government stock is greater than the discount on the new stock.<sup>1</sup> In the government's accounting system, this premium is credited to the National Revenue Account as receipts under "departmental activities". However, since the adjustment does not represent a cash flow, it is treated here as a loan redemption item and not as revenue.

### Sources of information

The information in Tables 1 to 6 on national and provincial government finances is obtained from the following sources:

- Reports of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs (1974/75 to 1993/94), the Accounts of the National Government (1994/95 to 1998/99) and the Revenue Accounts of the former self-governing territories and TBVC-states.
- Reports of the Auditor-General on the Appropriation Accounts of the nine provinces, as well as draft Appropriation Accounts for some of the provinces.
- Printed Estimates of Revenue and Expenditure for the national and provincial budgets.
- Printed Estimates of Revenue for the budgets of the former self-governing territories and TBVC-states.
- The South African Reserve Bank.
- The Development Bank of Southern Africa.
- Annual Statements of the Branches: Inland Revenue and Customs and Excise (previously of the Department of Finance) and of the South African Revenue Service.
- Monthly press release' of the National Treasury, published in terms of Section 32 of the Public Finance Management Act.

In some cases the revenue information on the former self-governing territories, TBVC states and the expenditure information of the new provinces, in Tables 1 to 6 are either preliminary or budgeted. Where data were incomplete, collections of a particular tax have been adjusted by the average growth in collections of that tax in the rest of the self-governing territories and TBVC-states. For this reasons, the information in Tables 1 to 6 cannot be regarded as actual and audited.

### Revenue, expenditure, budget deficit and financing (Table 1)

Table 1 summarises the main budget balances since 1994/95 and medium term estimates to 2003/04. Repayments of loans and advances, which were previously shown as negative expenditure, have been reclassified as revenue. Given that the same amount is added to both revenue and expenditure, the national budget deficit is unaffected.

However, the size of the deficit figures presented in this table will differ from those presented in budgets prior to 1995/96, as a number of items which 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 loan redemptions and financing, *short-term loans* include the net result of transactions in treasury bills, special bills and "short-dated" bills. *Long-term loans* include total transactions in government stock and bonds (i.e. repayments on maturity, consolidations, repurchases and "switching"), less the premiums earned on these transactions. *Long-term financing* includes total transactions in government stock and bonds (i.e. financing of the budget deficit and rollovers).

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<sup>1</sup> When the discount on the government stock redeemed is smaller than the discount on the new stock, it is treated as part of the "cost of raising loans".

Prior to the 1998 Budget Review, transfers from the Strategic Fuel Fund and the National Supplies Procurement Fund, as well as proceeds from the sale and restructuring of state assets, were treated as financing items. These items are now treated below the deficit and effectively reduce the borrowing and financing requirements. The reclassification of these items does not lower the national budget deficit.

Transfers between the former State Revenue Account, the Stabilisation Account and the Tax Reserve Account are shown in Table 1 as part of the changes in cash and other balances.

### **Main budget revenue (Tables 2 and 3)**

Table 2 presents a summary of revenue and details are set out in Table 3. Main budget revenue collections are recorded on a cash flow basis and are classified according to standard international categories:

- Current tax and non-tax receipts and capital revenue items (excluding sales of fuel stocks and proceeds from the restructuring of public enterprises) are regarded as *ordinary revenue*
- Grants received, recoveries of loans and advances and other repayments are included in *total revenue*
- Certain receipts into the National Revenue Fund are not regarded as revenue. These include proceeds from the sale of state assets, transfers from the IMF Deposit Account, transfers from the Tax Reserve Account, adjustments due to transactions in government stock and proceeds from the sales of fuel stocks.

### **Medium-term expenditure estimates by votes (Table 4)**

Table 4 contains estimates of expenditure on national budget votes for the period 1997/98 to 2003/04. These estimates include amounts appropriated in the Main Budget and the Adjustments Estimate. Preliminary estimates of underspending on each vote in 2000/01 are shown. In all years prior to 2000/01, capital works undertaken by the Department of Public Works on behalf of other departments are distributed to these votes to give estimated total expenditure for each of the departments. These capital works amounts will from now on be included in the individual departments appropriations.

### **Consolidated national and provincial budgets (Tables 5 and 6)**

Tables 5 and 6 show economic and functional classifications of national and provincial government expenditure. The national expenditure figures are for the 2001 Budget. In the provinces, however, expenditure estimates are preliminary, as their budgets are tabled after the National Budget. Provincial estimates are based on preliminary *printers proofs* provided by the provinces and are subject to change before being tabled in the provincial legislature.

### **Total government debt (Table 7)**

Table 7 shows the major components of government debt. The primary source of this table is the *Quarterly Bulletin* of the South African Reserve Bank. The projections for 2000/01 to 2003/04 were done by the National Treasury and are based on national budget data.

### **Financial guarantees by government (Table 8)**

The national government furnishes guarantees to various institutions. These guarantees will realise as liabilities to the state only if these institutions are unable to meet their commitments. It is not possible to determine the portion of these guarantees that will be realised as liabilities to the national government, and they are therefore disclosed as *contingent liabilities* in Government's

*Statement of Liabilities and Financially Related Assets.* Amounts drawn in respect of guarantees and interest on these amounts, if guaranteed, are disclosed.

2001 Budget Review

**Table 1**  
**Main Budget:**  
**Revenue, expenditure, deficit and financing 1)**

R million	Actual outcome				Preliminary outcome	
	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00
<b>Revenue</b>						
Tax revenue (gross)	113,508.6	126,994.9	147,076.5	165,256.1	185,027.0	200,958.7
Less: SACU payments	-3,248.8	-3,890.1	-4,362.7	-5,237.2	-5,121.8	-7,197.3
Non-tax current revenue	1,883.0	2,798.9	3,636.5	3,330.1	3,615.4	4,700.7
<b>Total current revenue</b>	<b>112,142.8</b>	<b>125,903.7</b>	<b>146,350.3</b>	<b>163,349.0</b>	<b>183,520.6</b>	<b>198,462.2</b>
Capital revenue and recoveries of loans and repayments 2)	216.0	154.7	168.9	141.7	806.9	115.9
<b>Total budget revenue</b>	<b>112,358.8</b>	<b>126,058.4</b>	<b>146,519.3</b>	<b>163,490.7</b>	<b>184,327.5</b>	<b>198,578.0</b>
<b>Expenditure</b>						
Statutory and standing appropriations	24,273.8	29,404.6	33,644.8	39,093.8	124,497.1	132,063.3
Cost of servicing state debt 3)	24,146.2	29,307.3	33,160.4	38,819.7	42,669.3	44,289.7
Provincial equitable share 4)					81,542.2	86,594.6
Other 5)	127.7	97.3	484.4	274.1	285.6	1,179.0
Appropriated by vote	113,216.9	123,041.4	142,179.7	150,853.6	78,077.1	82,686.2
Current 6)	105,082.1	116,102.9	135,968.4	140,124.7	67,768.5	73,526.4
Capital 7)	8,134.8	6,938.5	6,211.3	10,729.0	10,308.7	9,159.8
Recovery from the pension fund	-	-1,023.0	-334.5	-	-1,158.0	-
Plus: Contingency reserve	-	-	-	-	-	-
<b>Total expenditure and lending</b>	<b>137,490.8</b>	<b>151,423.0</b>	<b>175,490.0</b>	<b>189,947.5</b>	<b>201,416.2</b>	<b>214,749.5</b>
<b>Budget deficit</b>	<b>-25,132.0</b>	<b>-25,364.6</b>	<b>-28,970.7</b>	<b>-26,456.8</b>	<b>-17,088.8</b>	<b>-16,171.4</b>
Deficit as percentage of GDP	5.1%	4.5%	4.6%	3.8%	2.3%	2.0%
Plus: Extraordinary transfers	-46.2	-3,072.5	-	-	-936.1	-1,485.4
Less: Proceeds from sales of state assets and stocks and other strategic supplies	-	1,335.7	1,602.5	2,946.8	2,721.7	7,144.8
<b>Net borrowing requirement</b>	<b>-25,178.2</b>	<b>-27,101.4</b>	<b>-27,368.2</b>	<b>-23,510.0</b>	<b>-15,303.2</b>	<b>-10,512.0</b>
<b>Financing</b>						
Change in loan liabilities						
<b>Domestic short-term loans (net)</b>	<b>-856.8</b>	<b>-1,314.3</b>	<b>1,740.3</b>	<b>1,897.1</b>	<b>1,352.7</b>	<b>1,884.1</b>
<b>Domestic long-term loans (net)</b>	<b>25,696.7</b>	<b>29,665.6</b>	<b>20,869.5</b>	<b>17,687.0</b>	<b>18,215.2</b>	<b>3,031.9</b>
New loans	44,364.4	48,675.7	42,993.1	31,622.5	39,309.6	22,703.8
Less: Discount	-9,649.3	-8,381.0	-6,683.7	-3,014.6	-6,193.8	-3,685.8
Redemptions (net of book profit)	-9,018.4	-10,629.1	-15,439.9	-10,920.9	-14,900.6	-15,986.1
<b>Foreign loans (net)</b>	<b>2,516.9</b>	<b>1,714.7</b>	<b>338.0</b>	<b>3,155.5</b>	<b>-677.5</b>	<b>8,513.9</b>
New loans	2,807.7	1,856.9	2,851.7	3,898.2	11.7	13,259.6
Transfer from IMF Accounts at SARB	-	-	345.3	1,381.2	1,035.9	-
Less: Discount	-28.2	-3.9	-20.7	-14.4	-	-67.2
Redemptions	-262.6	-138.3	-2,838.3	-2,109.5	-1,725.1	-4,678.5
Change in cash and other balances (- increase)	-2,178.6	-2,964.6	4,420.4	770.4	-3,587.2	-2,917.9
<b>Total financing (net)</b>	<b>25,178.2</b>	<b>27,101.4</b>	<b>27,368.2</b>	<b>23,510.0</b>	<b>15,303.2</b>	<b>10,512.0</b>
<b>Gross domestic product (GDP)</b>	<b>497,369</b>	<b>564,057</b>	<b>634,424</b>	<b>698,128</b>	<b>748,988</b>	<b>811,884</b>

- 1) This table summarises revenue, expenditure and the main budget balance since 1994/95. As available data are incomplete, the estimates are not fully consistent with other sources, such as the Reserve Bank government finance statistics series.
- 2) Recoveries of loans and advances and sales of fixed capital assets. Transfers from the National Supplies Procurement Fund and Strategic Fuel Fund are excluded.
- 3) Excluding discount on the sales of new government stock and revaluation of foreign loan repayments. Including managing costs. Figures from 1996/97 onwards are not comparable to those before, because of the inclusion of interest on section 239 debt in the national Budget state debt cost. Prior to 1996/97 provision for these amounts were included under transfers to provinces.

**Table 1**  
**Main Budget:**  
**Revenue, expenditure, deficit and financing 1)**

2000/01			2001/02	2002/03	2003/04	
Budget Estimate	Revised Estimate	Deviation	Budget Estimate	Budget Estimate	Budget Estimate	
						R million
213,689.1	216,786.3	3,097.2	236,808.2	256,959.6	279,091.1	Revenue
-8,396.0	-8,396.0	0.0	-8,205.0	-9,127.0	-11,165.0	Tax revenue (gross)
3,845.9	4,870.3	1,024.4	4,711.4	4,884.1	5,050.8	Less: SACU payments
						Non-tax current revenue
209,139.0	213,260.7	4,121.7	233,314.7	252,716.7	272,976.9	Total current revenue
1,261.0	125.0	-1,136.0	123.3	134.3	145.1	Capital revenue and recoveries of loans and repayments
<b>210,400.0</b>	<b>213,385.7</b>	<b>2,985.7</b>	<b>233,438.0</b>	<b>252,851.0</b>	<b>273,122.0</b>	<b>Total budget revenue</b>
142,644.8	143,688.6	1,043.7	155,678.8	165,592.8	174,826.2	Expenditure
46,489.7	46,185.8	-303.9	48,138.0	49,650.6	51,021.9	Statutory and standing appropriations
94,408.3	96,185.8	1,777.5	104,136.5	112,560.4	120,215.8	3) Cost of servicing state debt
1,746.8	1,316.9	-429.9	3,404.3	3,381.8	3,588.5	4) Provincial equitable share
88,807.4	91,359.8	2,552.4	100,638.9	107,730.1	114,697.7	5) Other
77,376.4	78,655.5	1,279.1	84,865.3	88,910.4	93,457.9	Appropriated by vote
11,431.0	12,704.3	1,273.4	15,773.6	18,819.7	21,239.8	6) Current
						7) Capital
2,000.0	-	-2,000.0	2,000.0	4,000.0	8,000.0	Recovery from the pension fund
						Plus: Contingency reserve
<b>233,452.2</b>	<b>235,048.4</b>	<b>1,596.1</b>	<b>258,317.7</b>	<b>277,322.9</b>	<b>297,523.9</b>	<b>Total expenditure and lending</b>
<b>-23,052.2</b>	<b>-21,662.7</b>	<b>1,389.5</b>	<b>-24,879.7</b>	<b>-24,471.9</b>	<b>-24,401.9</b>	<b>Budget deficit</b>
2.6%	2.4%	-0.2%	2.5%	2.3%	2.1%	Deficit as percentage of GDP
-2,200.0	-2,281.0	-81.0	-571.0	-	-	Plus: Extraordinary transfers
5,000.0	2,830.8	-2,169.2	18,000.0	5,000.0	5,000.0	Less: Proceeds from sales of state assets and stocks and other strategic supplies
<b>-20,252.2</b>	<b>-21,112.9</b>	<b>-860.7</b>	<b>-7,450.7</b>	<b>-19,471.9</b>	<b>-19,401.9</b>	<b>Net borrowing requirement</b>
						<i>Financing</i>
3,500.0	4,616.0	1,116.0	3,500.0	4,000.0	4,500.0	Change in loan liabilities
						<b>Domestic short-term loans (net)</b>
10,140.3	7,647.1	-2,493.2	-7,353.7	3,166.9	4,019.8	<b>Domestic long-term loans (net)</b>
26,292.5	24,068.3	-2,224.2	16,984.6	26,815.9	29,777.8	<i>New loans</i>
-1,009.2	-1,259.8	-250.6	-413.5	-216.9	-	Less: Discount
-15,143.0	-15,161.4	-18.4	-23,924.8	-23,432.1	-25,758.0	Redemptions (net of book profit)
<b>4,611.9</b>	<b>1,939.4</b>	<b>-2,672.5</b>	<b>11,304.4</b>	<b>12,305.0</b>	<b>10,882.1</b>	<b>Foreign loans (net)</b>
6,500.0	4,000.0	-2,500.0	11,360.0	12,305.0	13,050.0	<i>New loans</i>
-	-	-	-	-	-	Transfer from IMF Accounts at SARB
-	-	-	-	-	-	Less: Discount
-1,888.1	-2,060.6	-172.5	-55.6	-	-2,167.9	Redemptions
2,000.0	6,910.4	4,910.4	-	-	-	Change in cash and other balances (- increase)
<b>20,252.2</b>	<b>21,112.9</b>	<b>860.7</b>	<b>7,450.7</b>	<b>19,471.9</b>	<b>19,401.9</b>	<b>Total financing (net)</b>
885,200	897,900	12,700	987,200	1,069,300	1,154,900	<i>Gross domestic product (GDP)</i>

4) The provincial equitable share was only introduced in 1998/99. Prior to this the provincial share was included in voted expenditure as a transfer to provinces.

5) Includes standing appropriations comprising of realised guarantee liabilities, subscriptions payments to IDA and IBRD, as well as valuation adjustment payments to the IMF and other statutory appropriations such as Judges salaries, etc.

6) Expenditure on goods and services and current transfers to businesses, households, the rest of the world and other levels and funds of general government.

7) Acquisition of fixed capital assets, stock, land and intangible assets and capital transfers to business, households, the rest of the world and other levels and funds of general government.

Table 2  
Main Budget:  
Summary of revenue 1)

	Actual collections						
	1983/84	1984/85	1985/86	1986/87	1987/88	1988/89	1989/90
<b>R million</b>							
<b>Taxes on income and profits</b>	<b>11,248.5</b>	<b>13,916.2</b>	<b>17,417.6</b>	<b>19,654.9</b>	<b>22,109.2</b>	<b>26,671.1</b>	<b>34,430.7</b>
Persons and individuals	5,764.2	7,850.9	9,078.4	10,467.7	12,666.9	14,910.4	20,008.8
Gold mines	1,701.0	1,598.9	2,453.4	2,523.5	2,074.6	1,694.7	1,016.1
Other mines	188.3	322.6	577.2	1,028.6	963.3	1,312.8	1,791.5
Companies 2)	3,278.6	3,820.1	4,855.3	5,113.5	5,868.8	8,236.0	11,013.3
Secondary tax on companies	-	-	-	-	-	-	-
Tax on retirement funds	-	-	-	-	-	-	-
Other 3)	316.4	323.7	453.3	521.6	535.5	517.2	601.1
<b>Taxes on payroll and workforce</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Skills development levy 4)	-	-	-	-	-	-	-
<b>Taxes on property</b>	<b>447.9</b>	<b>421.3</b>	<b>467.3</b>	<b>580.8</b>	<b>824.3</b>	<b>823.0</b>	<b>1,033.6</b>
Donations tax	3.5	4.7	3.2	3.9	5.5	3.2	4.3
Estate duty	86.9	100.4	139.4	147.3	142.6	136.5	75.9
Marketable securities tax	40.9	30.6	58.6	141.0	225.5	138.5	278.1
Transfer duties	316.6	285.6	266.1	288.7	450.8	544.8	675.3
Demutualisation charge 5)	-	-	-	-	-	-	-
<b>Domestic taxes on goods and services</b>	<b>5,878.0</b>	<b>8,162.4</b>	<b>10,596.4</b>	<b>11,492.3</b>	<b>13,197.2</b>	<b>18,196.0</b>	<b>23,684.1</b>
Value-added tax/sales tax 6)	3,921.4	5,943.6	8,156.7	9,045.8	10,313.3	13,123.0	16,752.1
Specific excise duties	1,656.8	1,770.4	1,740.6	1,707.6	1,994.7	2,293.5	2,578.4
Ad valorem excise duties	125.2	194.2	185.8	183.2	188.8	215.3	263.6
Levies on fuel 7)	169.8	249.1	351.5	532.4	692.8	2,555.6	4,080.7
Levy on financial services	-	-	-	-	-	-	-
Air departure Tax	-	-	-	-	-	-	-
Other levies 8)	4.9	5.1	161.8	23.3	7.5	8.6	9.3
<b>Taxes on international trade and transactions</b>	<b>1,347.0</b>	<b>1,376.6</b>	<b>1,745.0</b>	<b>2,275.6</b>	<b>2,542.1</b>	<b>4,358.8</b>	<b>4,903.7</b>
Customs duties	1,085.0	1,337.7	1,176.0	1,367.7	1,768.9	2,466.0	2,193.8
Import surcharges	226.0	-5.1	498.6	837.8	742.6	1,875.6	2,625.4
Other 9)	36.1	44.0	70.4	70.1	30.7	17.2	84.6
<b>Stamp duties and fees</b>	<b>213.1</b>	<b>243.8</b>	<b>272.8</b>	<b>321.1</b>	<b>439.0</b>	<b>469.3</b>	<b>685.2</b>
<b>TOTAL TAX REVENUE (gross)</b>	<b>19,134.7</b>	<b>24,120.2</b>	<b>30,499.1</b>	<b>34,324.7</b>	<b>39,111.8</b>	<b>50,518.1</b>	<b>64,737.4</b>
<b>Non-tax current revenue</b>	<b>1,388.6</b>	<b>1,492.6</b>	<b>1,493.2</b>	<b>1,885.8</b>	<b>1,876.0</b>	<b>2,029.5</b>	<b>2,081.6</b>
Capital revenue	11.2	6.2	6.3	9.5	21.9	28.6	6.0
Recoveries of loans and repayments	52.3	47.0	56.8	202.7	204.4	7.3	81.3
Grants received (RDP Fund) 10)	-	-	-	-	-	-	-
Less: SACU payments 11)	-640.8	-712.5	-772.1	-846.9	-927.3	-1,114.0	-1,365.8
<b>TOTAL BUDGET REVENUE</b>	<b>19,946.0</b>	<b>24,953.5</b>	<b>31,283.2</b>	<b>35,575.7</b>	<b>40,286.8</b>	<b>51,469.5</b>	<b>65,540.6</b>
Current revenue	19,882.5	24,900.3	31,220.1	35,363.6	40,060.6	51,433.7	65,453.2
Direct taxes	11,338.9	14,021.3	17,560.2	19,806.0	22,257.3	26,810.8	34,511.0
Indirect taxes	7,795.7	10,098.9	12,938.9	14,518.7	16,854.5	23,707.3	30,226.4
Non-tax revenue (incl. grants)	1,388.6	1,492.6	1,493.2	1,885.8	1,876.0	2,029.5	2,081.6
Less: SACU payments	-640.8	-712.5	-772.1	-846.9	-927.3	-1,114.0	-1,365.8
Capital Revenue	11.2	6.2	6.3	9.5	21.9	28.6	6.0
Recoveries of loans and repayments	52.3	47.0	56.8	202.7	204.4	7.3	81.3
Receipts not regarded as revenue 12)	59.0	258.8	628.2	1,445.6	559.9	600.0	3,772.0

1) Figures prior to 1994/95 (representing the former State Revenue Account) are adjusted to be comparable to the current Revenue Account ( see introductory notes to this statistical annexure). Figures prior to 1995/96 include collections by the former TBVC states and self-governing territories.

2) Figures prior to 1999/00 include receipts from companies other than mining. Figures from 1999/00 onwards include receipts from all companies.

3) Including interest on overdue tax, non-resident shareholders tax, non-resident tax on interest and tax on undistributed profits.

4) Levy on payroll dedicated to skills development training.

5) The 1998/99 figure and the 1999/00 preliminary outcome include receipts of the demutualisation charge amounting to R279 million and R577 million respectively, which were not included in budget estimates.

6) Including sales duty, which was replaced by a general sales tax in July 1978. The value added tax replaced general sales tax in September 1991.



Table 2  
Main Budget:  
Summary of revenue 1)

Actual collections							
1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	
							R million
<b>39,580.9</b>	<b>44,661.6</b>	<b>47,559.4</b>	<b>50,933.7</b>	<b>61,004.7</b>	<b>68,883.8</b>	<b>82,876.1</b>	<b>Taxes on income and profits</b>
24,149.6	29,968.9	33,833.0	37,805.3	44,972.8	51,179.3	59,519.8	Persons and individuals
644.4	523.7	421.5	622.5	1,172.7	893.7	507.7	Gold mines
2,246.0	1,048.9	575.7	508.6	457.2	714.8	1,341.6	Other mines
11,870.5	12,490.8	12,126.0	10,359.3	11,961.3	14,059.0	16,985.0	2) Companies
-	-	-	876.7	1,303.6	1,262.2	1,337.9	Secondary tax on companies
-	-	-	-	-	-	2,565.5	Tax on retirement funds
670.4	629.3	603.1	761.4	1,137.1	774.8	618.6	3) Other
-	-	-	-	-	-	-	<b>Taxes on payroll and workforce</b>
-	-	-	-	-	-	-	4) Skills development levy
<b>1,098.2</b>	<b>1,127.8</b>	<b>1,187.5</b>	<b>1,500.9</b>	<b>2,074.7</b>	<b>2,233.9</b>	<b>2,359.3</b>	<b>Taxes on property</b>
6.5	6.8	18.0	39.0	104.4	61.0	46.7	Donations tax
82.0	78.7	84.9	118.3	125.3	181.3	181.8	Estate duty
243.3	199.8	164.5	267.0	431.4	462.9	397.3	Marketable securities tax
766.4	842.6	920.1	1,076.7	1,413.5	1,528.7	1,733.5	Transfer duties
-	-	-	-	-	-	-	5) Demutualisation charge
<b>25,722.3</b>	<b>28,140.9</b>	<b>29,393.2</b>	<b>38,686.1</b>	<b>43,880.0</b>	<b>48,682.7</b>	<b>53,438.2</b>	<b>Domestic taxes on goods and services</b>
18,260.7	18,791.8	17,506.1	25,449.0	29,288.4	32,768.2	35,902.9	6) Value-added tax/sales tax
2,888.5	3,360.1	4,099.5	4,628.3	5,431.3	6,075.0	5,912.4	Specific excise duties
455.9	465.2	336.5	338.7	372.9	400.2	718.7	Ad valorem excise duties
4,103.8	5,421.3	7,083.1	7,860.2	8,351.5	8,928.0	10,391.6	7) Levies on fuel
-	72.6	329.4	368.3	390.5	478.3	477.0	Levy on financial services
13.3	29.9	38.7	41.6	45.3	33.0	35.6	8) Air departure Tax
-	-	-	-	-	-	-	Other levies
<b>4,697.6</b>	<b>4,321.1</b>	<b>4,644.7</b>	<b>5,246.9</b>	<b>5,606.4</b>	<b>6,169.6</b>	<b>7,200.5</b>	<b>Taxes on international trade and transactions</b>
2,502.3	2,736.1	2,961.1	3,413.4	4,247.0	5,325.9	6,518.0	Customs duties
2,075.3	1,455.5	1,520.9	1,756.1	1,170.8	456.7	-5.9	Import surcharges
119.9	129.5	162.7	77.3	188.5	387.1	688.4	9) Other
<b>657.3</b>	<b>712.2</b>	<b>760.4</b>	<b>846.7</b>	<b>942.9</b>	<b>1,024.8</b>	<b>1,202.4</b>	<b>Stamp duties and fees</b>
<b>71,756.2</b>	<b>78,963.6</b>	<b>83,545.1</b>	<b>97,214.4</b>	<b>113,508.6</b>	<b>126,994.9</b>	<b>147,076.5</b>	<b>TOTAL TAX REVENUE (gross)</b>
<b>2,035.0</b>	<b>1,641.7</b>	<b>2,141.1</b>	<b>2,447.9</b>	<b>1,882.0</b>	<b>2,675.6</b>	<b>3,497.5</b>	<b>Non-tax current revenue</b>
<b>20.8</b>	<b>24.8</b>	<b>68.8</b>	<b>28.8</b>	<b>15.5</b>	<b>23.4</b>	<b>14.7</b>	<b>Capital revenue</b>
<b>105.7</b>	<b>109.1</b>	<b>142.0</b>	<b>158.6</b>	<b>200.5</b>	<b>131.3</b>	<b>154.2</b>	<b>Recoveries of loans and repayments</b>
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.0</b>	<b>123.3</b>	<b>139.0</b>	<b>10) Grants received (RDP Fund)</b>
<b>-1,800.9</b>	<b>-2,760.3</b>	<b>-2,984.1</b>	<b>-3,089.4</b>	<b>-3,248.8</b>	<b>-3,890.1</b>	<b>-4,362.7</b>	<b>11) Less: SACU payments</b>
<b>72,116.8</b>	<b>77,979.0</b>	<b>82,912.9</b>	<b>96,760.4</b>	<b>112,358.8</b>	<b>126,058.4</b>	<b>146,519.3</b>	<b>TOTAL BUDGET REVENUE</b>
71,990.3	77,845.1	82,702.2	96,572.9	112,141.8	125,780.4	146,211.3	Current revenue
39,669.4	44,747.2	47,662.3	51,091.0	61,234.4	69,126.1	83,104.6	Direct taxes
32,086.9	34,216.5	35,882.9	46,123.4	52,274.2	57,868.8	63,971.9	Indirect taxes
2,035.0	1,641.7	2,141.1	2,447.9	1,882.0	2,675.6	3,497.5	Non-tax revenue (incl. grants)
-1,800.9	-2,760.3	-2,984.1	-3,089.4	-3,248.8	-3,890.1	-4,362.7	Less: SACU payments
20.8	24.8	68.8	28.8	15.5	23.4	14.7	Capital Revenue
105.7	109.1	142.0	158.6	200.5	131.3	154.2	Recoveries of loans and repayments
333.6	963.1	1,185.5	1,497.4	1,321.2	1,609.6	2,940.8	12) Receipts not regarded as revenue

7) Including the former fuel levy directed to regional Services Councils (1983/84 to 1986/87) and the levy allocated to the National Road Fund (1983/84 to 1986/87)

8) Including various levies, mining lease rights and licences, cinematographic tax and other special levies imposed since 1974/75, as well as receipts of the Universal service fund since 1999/00 and the Human resource fund for 1999/00 and 2000/01.

9) Including diamond export duties, miscellaneous Customs and Excise income, as well as ordinary levy collections.

10) South African Custom Union payments (excluding payments to the former TBVC states and self-governing territories).

Payments to the Central Revenue Fund of Namibia up to independence are included.

11) Domestic and foreign grants, transferred from the RDP Fund to finance RDP related expenditure, and grants received from other levels of government.

12) Sales of strategic fuel stocks, proceeds from sales of state assets and certain other receipts are, by law, paid into the National Revenue Fund, but are not regarded as revenue.

2001 Budget Review

Table 2  
Total revenue and receipts: summary  
National Revenue Fund 1)

	1997/98	1998/99	1999/00	2000/01		2001/02	
	Actual collection		Preliminary actual collection	Revised estimates	%change on actual 1999/00	Budget estimates Before tax proposals	After tax proposals
<b>R million</b>							
<b>Taxes on income and profits</b>	<b>95,003.6</b>	<b>108,432.5</b>	<b>116,503.6</b>	<b>122,925.0</b>	<b>5.5%</b>	<b>139,600.0</b>	<b>131,582.0</b>
Persons and individuals	68,342.4	78,052.4	85,953.7	86,400.0	0.5%	99,000.0	90,122.0
Gold mines	332.5	188.6	-	-	-	-	-
Other mines	1,349.4	1,998.0	-	-	-	-	-
Companies	19,696.4	20,417.7	21,263.3	26,025.0	22.4%	29,100.0	29,960.0
Secondary tax on companies	1,446.4	1,941.6	2,639.9	3,800.0	43.9%	4,200.0	4,200.0
Tax on retirement funds	3,229.7	5,098.9	5,833.7	5,800.0	-0.6%	6,300.0	6,300.0
Other	606.8	735.3	813.0	900.0	10.7%	1,000.0	1,000.0
<b>Taxes on payroll and workforce</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,300.0</b>	<b>0.0%</b>	<b>2,800.0</b>	<b>2,800.0</b>
Skills development levy	-	-	-	1,300.0	-	2,800.0	2,800.0
<b>Taxes on property</b>	<b>2,618.4</b>	<b>2,830.7</b>	<b>3,811.6</b>	<b>4,004.0</b>	<b>5.0%</b>	<b>4,760.0</b>	<b>4,709.0</b>
Donations tax	17.7	9.1	15.2	34.0	123.0%	20.0	20.0
Estate duty	302.6	256.6	304.7	470.0	54.3%	520.0	469.0
Marketable securities tax	442.3	721.1	1,090.4	1,100.0	0.9%	1,320.0	1,320.0
Transfer duties	1,855.8	1,565.4	1,824.4	2,400.0	31.6%	2,900.0	2,900.0
Demutualisation charge	-	278.5	577.0	-	-	-	-
<b>Domestic taxes on goods and services</b>	<b>60,511.7</b>	<b>66,101.4</b>	<b>72,247.9</b>	<b>78,868.3</b>	<b>9.2%</b>	<b>84,413.2</b>	<b>86,705.2</b>
Value-added tax/sales tax	40,095.6	43,677.0	48,330.2	54,000.0	11.7%	59,000.0	60,350.0
Specific excise duties	7,425.8	8,054.5	8,886.1	9,031.0	1.6%	9,023.0	9,802.0
Ad valorem excise duties	581.6	518.9	584.3	690.0	18.1%	770.0	823.0
Levies on fuel	12,091.2	13,640.0	14,289.8	14,900.0	4.3%	15,200.0	15,310.0
Levy on financial services	248.3	1.9	0.9	-	-	-	-
Air departure Tax	-	-	-	122.0	-	300.0	300.0
Other levies	69.1	209.2	156.6	125.3	-20.0%	120.2	120.2
<b>Taxes on international trade and transactions</b>	<b>5,638.6</b>	<b>6,172.8</b>	<b>6,776.9</b>	<b>8,189.0</b>	<b>20.8%</b>	<b>9,690.0</b>	<b>9,427.0</b>
Customs duties	6,055.7	5,987.3	6,517.8	8,000.0	22.7%	9,500.0	9,237.0
Import surcharges	-1.4	1.6	0.4	-	0.0%	-	-
Other	-415.7	183.9	258.8	189.0	-27.0%	190.0	190.0
<b>Stamp duties and fees</b>	<b>1,483.8</b>	<b>1,489.6</b>	<b>1,618.6</b>	<b>1,500.0</b>	<b>-7.3%</b>	<b>1,600.0</b>	<b>1,585.0</b>
<b>TOTAL TAX REVENUE (gross)</b>	<b>165,256.1</b>	<b>185,027.0</b>	<b>200,958.7</b>	<b>216,786.3</b>	<b>7.9%</b>	<b>242,863.2</b>	<b>236,808.2</b>
<b>Non-tax current revenue</b>	<b>3,161.3</b>	<b>3,159.4</b>	<b>4,700.7</b>	<b>4,870.3</b>	<b>3.6%</b>	<b>4,711.4</b>	<b>4,711.4</b>
Capital revenue	18.4	26.9	41.8	35.0	-16.3%	30.0	30.0
Recoveries of loans and repayments	123.3	780.0	74.1	90.0	21.5%	93.3	93.3
Grants received (RDP Fund)	168.8	456.0	-	-	0.0%	-	-
Less: SACU payments	-5,237.2	-5,121.8	-7,197.3	-8,396.0	16.7%	-8,205.0	-8,205.0
<b>TOTAL BUDGET REVENUE</b>	<b>163,490.7</b>	<b>184,327.5</b>	<b>198,578.0</b>	<b>213,385.7</b>	<b>7.5%</b>	<b>239,493.0</b>	<b>233,438.0</b>
Current revenue	163,349.0	3,159.4	198,462.2	213,260.7	7.5%	239,369.7	233,314.7
Direct taxes	95,323.9	108,976.8	116,823.5	124,729.0	6.8%	142,940.0	134,871.0
Indirect taxes	69,932.2	76,050.2	84,135.2	92,057.3	9.4%	99,923.2	101,937.2
Non-tax revenue (incl. grants)	3,330.1	3,615.4	4,700.7	4,870.3	3.6%	4,711.4	4,711.4
Less: SACU payments	-5,237.2	-5,121.8	-7,197.3	-8,396.0	16.7%	-8,205.0	-8,205.0
Capital Revenue	18.4	780.0	41.8	35.0	-16.3%	30.0	30.0
Recoveries of loans and repayments	123.3	456.0	74.1	90.0	21.5%	93.3	93.3
Receipts not regarded as revenue	1,250.0	4,915.6	-	2,830.8	0.0%	18,000.0	18,000.0

1) Figures prior to 1994/95 (representing the former State Revenue Account) are adjusted to be comparable to the current Revenue Account (see introductory notes to this statistical annexure). Figures prior to 1995/96 include collections by the former TBVC states and self-governing territories.

2) Figures prior to 1999/00 include receipts from companies other than mining. Figures from 1999/00 onwards include receipts from all companies.

3) Including interest on overdue tax, non-resident shareholders tax, non-resident tax on interest and tax on undistributed profits.

4) Levy on payroll dedicated to skills development training.

5) The 1998/99 figure and the 1999/00 preliminary outcome include receipts of the demutualisation charge amounting to R279 million and R577 million respectively, which were not included in budget estimates.

6) Including sales duty, which was replaced by a general sales tax in July 1978. The value added tax replaced general sales tax in September 1991.

Table 2  
Total revenue and receipts: summary  
National Revenue Fund 7)

2001/02		2002/03		2003/04		R million
% change on revised 2000/01	% of Total budget revenue	Estimates	% change on after 2001/02	Estimates	% change on 2002/03	
7.0%	56.4%	143,641.2	9.2%	157,607.8	9.7%	<b>Taxes on income and profits</b>
4.3%	38.6%	98,493.3	9.3%	108,678.5	10.3%	Persons and individuals
		-		-		Gold mines
		-		-		Other mines
15.1%	12.8%	32,626.4	8.9%	35,399.7	8.5%	2) Companies
10.5%	1.8%	4,573.0	8.9%	4,941.3	8.1%	Secondary tax on companies
8.6%	2.7%	6,859.6	8.9%	7,411.9	8.1%	Tax on retirement funds
11.1%	0.4%	1,088.8	8.9%	1,176.5	8.1%	3) Other
115.4%	1.2%	3,000.0	7.1%	3,200.0	6.7%	<b>Taxes on payroll and workforce</b>
115.4%	1.2%	3,000.0	7.1%	3,200.0	6.7%	4) Skills development levy
17.6%	2.0%	5,127.3	8.9%	5,540.1	8.1%	<b>Taxes on property</b>
-41.2%	0.0%	21.8	8.9%	23.5	8.1%	Donations tax
-0.2%	0.2%	510.7	8.9%	551.8	8.1%	Estate duty
20.0%	0.6%	1,437.2	8.9%	1,553.0	8.1%	Marketable securities tax
20.8%	1.2%	3,157.6	8.9%	3,411.8	8.1%	Transfer duties
		-		-		5) Demutualisation charge
9.9%	37.1%	92,673.1	6.9%	98,691.0	6.5%	<b>Domestic taxes on goods and services</b>
11.8%	25.9%	65,333.9	8.3%	70,390.5	7.7%	6) Value-added tax/sales tax
8.5%	4.2%	10,162.3	3.7%	10,514.2	3.5%	Specific excise duties
19.3%	0.4%	896.1	8.9%	968.3	8.1%	Ad valorem excise duties
2.8%	6.6%	15,845.9	3.5%	16,368.8	3.3%	7) Levies on fuel
		-		-		Levy on financial services
145.9%	0.1%	310.5	3.5%	320.7	3.3%	Air departure Tax
-4.1%	0.1%	124.4	3.5%	128.6	3.3%	8) Other levies
15.1%	4.0%	10,792.3	14.5%	12,187.5	12.9%	<b>Taxes on international trade and transactions</b>
15.5%	4.0%	10,594.8	14.7%	11,982.8	13.1%	Customs duties
		-		-		Import surcharges
0.5%	0.1%	197.5	3.9%	204.7	3.7%	9) Other
5.7%	0.7%	1,725.8	8.9%	1,864.7	8.1%	<b>Stamp duties and fees</b>
9.2%	101.4%	256,959.6	8.5%	279,091.1	8.6%	<b>TOTAL TAX REVENUE (gross)</b>
-3.3%	2.0%	4,884.1	3.7%	5,050.8	3.4%	<b>Non-tax current revenue</b>
	0.0%	32.7		35.3	8.1%	Capital revenue
3.7%	0.0%	101.6	8.9%	109.8	8.1%	Recoveries of loans and repayments
0.0%		-		-		10) Grants received (RDP Fund)
-2.3%	-3.5%	-9,127.0	11.2%	-11,165.0	22.3%	11) Less: SACU payments
9.4%	107.0%	252,851.0	8.3%	273,122.0	8.0%	<b>TOTAL BUDGET REVENUE</b>
9.4%	99.9%	252,716.7	8.3%	272,976.9	8.0%	Current revenue
8.1%	57.8%	147,173.6	9.1%	161,383.1	9.7%	Direct taxes
10.7%	43.7%	109,786.0	7.7%	117,708.0	7.2%	Indirect taxes
-3.3%	2.0%	4,884.1	3.7%	5,050.8	3.4%	Non-tax revenue (incl. grants)
-2.3%	-3.5%	-9,127.0	11.2%	-11,165.0	22.3%	Less: SACU payments
-14.3%	0.0%	32.7	8.9%	35.3	8.1%	Capital Revenue
3.7%	0.0%	101.6	8.9%	109.8	8.1%	Recoveries of loans and repayments
0.0%		5,000.0		5,000.0		12) Receipts not regarded as revenue

7) Including the former fuel levy directed to regional Services Councils ( 1983/84 to 1986/87 ) and the levy allocated to the National Road Fund ( 1983/84 to 1986/87 )

8) Including various levies, mining lease rights and licences, cinematographic tax and other special levies imposed since 1974/75, as well as receipts of the Universal service fund since 1999/00 and the Human resource fund for 1999/00 and 2000/01.

9) Including diamond export duties, miscellaneous Customs and Excise income, as well as ordinary levy collections.

10) South African Custom Union payments ( excluding payments to the former TBVC states and self-governing territories). Payments to the Central Revenue Fund of Namibia up to independence are included.

11) Domestic and foreign grants, transferred from the RDP Fund to finance RDP related expenditure, and grants received from other levels of government.

12) Sales of strategic fuel stocks, proceeds from sales of state assets and certain other receipts are, by law, paid into the National Revenue Fund, but are not regarded as revenue.

## 2001 Budget Review

Table 3  
Main Budget:  
Revenue - detailed classification 1)

	1997/98	1998/99	1999/00			
	Actual	Actual	Budget estimates Before tax proposals	After tax proposals	Revised estimate	Preliminary actual collection
<b>R'000</b>						
<b>Taxes on income and profits</b>	<b>95,003,633</b>	<b>108,432,533</b>	<b>117,039,700</b>	<b>111,679,700</b>	<b>117,178,000</b>	<b>116,503,602</b>
Income tax on persons and individuals	68,342,382	78,052,365	86,500,000	82,650,000	86,200,000	85,953,662
Tax on corporate income						
Gold mines	332,499	188,647	250,700	250,700	228,000	-
Diamond mines	118,657	320,437	327,000	327,000	100,000	-
Other mines	1,230,697	1,677,585	1,308,000	1,308,000	1,350,000	-
Companies	19,696,404	20,417,716	21,200,000	19,690,000	20,000,000	21,263,324
Secondary tax on companies	1,446,448	1,941,613	1,700,000	1,700,000	2,700,000	2,639,907
Tax on retirement funds	3,229,739	5,098,877	5,100,000	5,100,000	5,700,000	5,833,688
Undistributed profits tax	-141	1	-	-	-	-
Other, non-allocable						
Non-resident shareholders' tax	513	-2,797	-	-	-	-
Non-residents' tax on interest	-16	-	-	-	-	-
Interest on overdue income tax	606,451	738,090	654,000	654,000	900,000	813,021
<b>Taxes on payroll and workforce</b>						
Skills development levy						
<b>Taxes on property</b>	<b>2,618,376</b>	<b>2,830,742</b>	<b>2,945,500</b>	<b>2,885,100</b>	<b>3,573,464</b>	<b>3,811,631</b>
Estate, inheritance and gift taxes						
Donations tax	17,689	9,128	8,500	8,500	16,500	15,247
Estate duty	302,586	256,645	270,000	270,000	280,000	304,656
Taxes on financial and capital transactions						
Marketable securities tax	442,324	721,070	814,000	814,000	1,000,000	1,090,405
Transfer duties	1,855,777	1,565,400	1,853,000	1,792,600	1,700,000	1,824,359
Demutualisation charge	-	278,500	-	-	576,964	576,964
<b>Domestic taxes on goods and services</b>	<b>60,511,679</b>	<b>66,101,422</b>	<b>69,349,707</b>	<b>71,075,107</b>	<b>70,979,596</b>	<b>72,247,939</b>
Value-added tax/Sales tax	40,095,641	43,676,959	46,800,000	47,200,000	46,540,000	48,330,218
Specific excise duties	7,425,826	8,054,478	8,072,000	8,790,400	8,535,000	8,886,143
Beer	2,425,534	2,540,601	2,650,000	2,748,800	2,750,000	2,724,500
Sorghum beer and sorghum flour	47,935	45,938	30,000	30,000	80,000	47,701
Wine and other fermented beverages	309,694	361,095	357,000	378,700	400,000	418,201
Mineral water	298,379	289,970	295,000	239,000	240,000	236,632
Spirits	825,237	819,413	790,000	848,900	800,000	829,469
Cigarettes and cigarette tobacco	2,393,286	2,957,204	2,960,000	3,409,000	3,200,000	3,313,841
Pipe tobacco and cigars	50,381	75,175	75,000	221,000	180,000	199,379
Petroleum products	636,629	641,728	660,000	660,000	630,000	644,368
Motor cars	79,136	4,798	-	-	-	-
Chemical products	-	-	-	-	-	-
Revenue from neighbouring countries	359,615	318,556	255,000	255,000	255,000	472,052
Ad valorem excise duties	581,630	518,917	525,000	560,000	560,000	584,259
Levies on fuel	12,091,169	13,640,009	13,872,000	14,444,000	15,162,000	14,289,799
Taxes on specific services						
Levy on financial services	248,318	1,907	-	-	-	929
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax						
Licences	18,840	18,256	25,500	25,500	19,500	18,175
Mining lease rights and licences	50,255	190,896	55,207	55,207	120,000	94,103
Other	-	-	-	-	-	1,218
Human resources fund	-	-	-	-	10,600	10,600
Universal service agency	-	-	-	-	21,200	21,200
Universal service fund	-	-	-	-	11,295	11,295
<b>Taxes on international trade and transactions</b>	<b>5,638,566</b>	<b>6,172,774</b>	<b>6,525,300</b>	<b>6,625,300</b>	<b>6,272,000</b>	<b>6,776,937</b>
Import duties						
Customs duties	6,055,712	5,987,287	6,510,000	6,610,000	6,100,000	6,517,798
Import surcharges	-1,449	1,623	-	-	-	369
Other						
Ordinary levy	19,268	17,405	15,300	15,300	12,000	12,979
Miscellaneous customs and excise receipts	-434,965	166,459	-	-	160,000	245,791
Diamond export duties	-	-	-	-	-	-

1) Figures prior to 1994/95 (representing the former State Revenue Account) are adjusted to be comparable to the current National Revenue Account (see introductory notes to this statistical annexure). Figures prior to 1995/96 include collections by the former TBVC states and self-governing territories.

2) Figures prior to 1999/00 include receipts from companies other than mining. Figures from 1999/00 onwards include receipts from all companies.

3) Including sales duty, which was replaced by a general sales tax in July 1978 and the value added tax replaced several sales tax in September 1991.

4) Excluding levies on fuel.

5) Excise duties which are collected by the BLNS countries, former self-governing territories and TBVC states.

Table 3  
Main Budget:  
Revenue - detailed classification 1)

2000/01				2001/02		
Budget estimates Before tax proposals	After tax proposals	Revised Estimates	% change on 1999/00 actual	Budget estimates Before tax proposals	After tax proposals	R'000
129,713,500	121,303,482	122,925,000	5.5%	139,600,000	131,582,000	<b>Taxes on income and profits</b>
96,899,000	87,820,800	86,400,000	0.5%	99,000,000	90,122,000	Income tax on persons and individuals
305,500	305,500	-	-	-	-	Tax on corporate income
109,000	109,000	-	-	-	-	Gold mines
1,500,000	1,500,000	-	-	-	-	Diamond mines
22,000,000	22,668,181	26,025,000	22.4%	29,100,000	29,960,000	Other mines
2,100,000	2,100,000	3,800,000	43.9%	4,200,000	4,200,000	2) Companies
5,800,000	5,800,000	5,800,000	-0.6%	6,300,000	6,300,000	Secondary tax on companies
-	-	-	-	-	-	Tax on retirement funds
-	-	-	-	-	-	Undistributed profits tax
-	-	-	-	-	-	Other, non-allocable
-	-	-	-	-	-	Non-resident shareholders' tax
-	-	-	-	-	-	Non-residents' tax on interest
1,000,000	1,000,000	900,000	10.7%	1,000,000	1,000,000	Interest on overdue income tax
1,400,000	1,400,000	1,300,000		2,800,000	2,800,000	<b>Taxes on payroll and workforce</b>
						Skills development levy
3,338,000	3,338,000	4,004,000	5.0%	4,760,000	4,709,000	<b>Taxes on property</b>
18,000	18,000	34,000	123.0%	20,000	20,000	Estate, inheritance and gift taxes
320,000	320,000	470,000	54.3%	520,000	469,000	Donations tax
						Estate duty
1,200,000	1,200,000	1,100,000	0.9%	1,320,000	1,320,000	Taxes on financial and capital transactions
1,800,000	1,800,000	2,400,000	31.6%	2,900,000	2,900,000	Marketable securities tax
-	-	-	-100.0%	-	-	Transfer duties
						Demutualisation charge
76,374,900	79,447,635	78,868,330	9.2%	84,413,240	86,705,240	<b>Domestic taxes on goods and services</b>
51,400,000	52,857,635	54,000,000	11.7%	59,000,000	60,350,000	3) Value-added tax/Sales tax
8,804,400	9,569,500	9,031,000	1.6%	9,023,000	9,802,000	4) Specific excise duties
2,800,000	2,976,200	2,700,000	-0.9%	2,780,000	2,942,700	Beer
83,000	83,000	51,000	6.9%	53,000	53,600	Sorghum beer and sorghum flour
414,000	463,200	450,000	7.6%	470,000	508,260	Wine and other fermented beverages
248,400	263,400	170,000	-28.2%	180,000	138,100	Mineral water
850,000	933,000	830,000	0.1%	830,000	959,200	Spirits
3,312,000	3,629,100	3,550,000	7.1%	3,420,000	3,837,990	Cigarettes and cigarette tobacco
185,000	309,600	290,000	45.5%	290,000	362,150	Pipe tobacco and cigars
652,000	652,000	670,000	4.0%	680,000	680,000	Petroleum products
-	-	-	-	-	-	Motor cars
-	-	-	-	-	-	Chemical products
260,000	260,000	320,000	-32.2%	320,000	320,000	5) Revenue from neighbouring countries
640,000	640,000	690,000	18.1%	770,000	823,000	Ad valorem excise duties
15,300,000	15,970,000	14,900,000	4.3%	15,200,000	15,310,000	6) Levies on fuel
-	-	-	-	-	-	Taxes on specific services
-	-	-	-	-	-	Levy on financial services
-	180,000	122,000	-	300,000	300,000	Taxes on use of goods or permission to use goods or to perform activities
25,000	25,000	-	-100.0%	-	-	Air departure tax
125,500	125,500	95,000	1.0%	95,000	95,000	Licences
-	-	-	-100.0%	-	-	Mining lease rights and licences
25,000	25,000	5,991	-43.5%	-	-	Other
30,000	30,000	-	-100.0%	-	-	Human resources fund
25,000	25,000	24,339	115.5%	25,240	25,240	Universal service agency
						Universal service fund
6,500,000	6,500,001	8,189,000	20.8%	9,690,000	9,427,000	<b>Taxes on international trade and transactions</b>
6,300,000	6,300,000	8,000,000	22.7%	9,500,000	9,237,000	Import duties
-	-	-	-	-	-	Customs duties
-	-	-	-	-	-	Import surcharges
25,000	25,000	14,000	7.9%	15,000	15,000	7) Other
175,000	175,000	175,000	-28.8%	175,000	175,000	Ordinary levy
-	-	-	-	-	-	Miscellaneous customs and excise receipts
						Diamond export duties

6) Including various levies, mining lease rights and licences, cinematographic tax and other special levies imposed since 1974/75.

7) Including diamond export duties, miscellaneous Customs and Excise income, as well as ordinary levy collections.

8) South African Custom Union payments(excluding payments to the former TBVC states and self-governing territories). Payments to the Central Revenue Fund of Namibia up to independence are included.

9) Domestic and foreign grants, transferred from the RDP Fund to finance RDP-related expenditure, and grants received from other levels of government.

10) Sales of strategic fuel stocks, proceeds from sales of state assets and certain other receipts are, by law, paid into National Revenue Fund, but are not regarded as revenue.

## 2001 Budget Review

Table 3  
Main Budget:  
Revenue - detailed classification 1)

	1997/98	1998/99	1999/00			
	Actual	Actual	Budget estimates Before tax proposals	Budget estimates After tax proposals	Revised estimate	Preliminary actual collection
<b>R'000</b>						
<b>Other taxes</b>						
Stamp duties and fees	1,483,821	1,489,562	1,600,000	1,621,200	1,590,000	1,618,622
<b>TOTAL TAX REVENUE (gross)</b>	<b>165,256,075</b>	<b>185,027,033</b>	<b>197,460,207</b>	<b>193,886,407</b>	<b>199,593,060</b>	<b>200,958,731</b>
Less:						
SACU payments	5,237,198	5,121,794	7,197,298	7,197,298	7,197,298	7,197,298
Payments in terms of Customs Union agreements (Sec. 51(2) of Act 91 of 1964) 8)	5,237,198	5,121,794	7,197,298	7,197,298	7,197,298	7,197,298
<b>TOTAL TAX REVENUE (net of SACU payments)</b>	<b>160,018,877</b>	<b>179,905,239</b>	<b>190,262,909</b>	<b>186,689,109</b>	<b>192,395,762</b>	<b>193,761,433</b>
<b>Entrepreneurial and property income</b>	<b>1,379,373</b>	<b>1,826,644</b>	<b>2,144,782</b>	<b>2,144,782</b>	<b>1,932,596</b>	<b>1,999,358</b>
Operating surpluses of accounts and enterprise	-	22,163	178,459	178,459	24,000	25,000
Reserve Bank profits	423	281,000	400,000	400,000	300,000	311,314
Sishen/Saldanha project	-	-	-	-	-	-
Corporation for Public Deposits	-	1,061	60,000	60,000	60,000	33,041
National Energy Council	-	-	-	-	-	-
Strategic Mineral Fund	-	-	-	-	-	-
Maize Board	-	-	-	-	-	-
Wool Board	-	-	-	-	-	-
Other	-	-	-	-	-	-
Commission	15,809	3,293	39,000	39,000	3,480	5,000
Dividends						
SA Broadcasting Corporation	890	1,780	1,780	1,780	1,780	1,780
Isacor	-	-	-	-	-	-
Telkom	-	339,500	400,000	400,000	464,800	500,000
Industrial Development Corporation	51,159	44,329	63,000	63,000	49,658	49,658
Denel	-	-	-	-	-	-
Central Energy Fund	-	180,000	-	-	212,000	212,000
Eskom	-	-	-	-	-	-
ACSA	-	-	-	-	-	-
Other	-	44,700	3,300	3,300	47,700	50,000
Interest						
Border area development	-	-	-	-	-	-
Broadcasting	-	-	-	-	-	-
Cash balances	11,992	-	8,165	8,165	8,165	9,000
Communication	-	-	-	-	-	-
Corporation for Public Deposits	-	-	10,576	10,576	10,576	10,576
Exchequer deposits	-	770,414	700,000	700,000	550,000	566,473
Farming industry	-	-	4,320	4,320	4,320	5,000
Local loans	7,705	23,361	92,650	92,650	24,685	25,000
State land	217	-	432	432	432	432
Transport	-11	-	-	-	-	-
Other	1,133,569	57,326	91,800	91,800	60,500	75,000
Mining leases and ownership						
Gold mines	-	-4,291	-	-	-	-1,137
Diamond mines	106,561	45,552	53,500	53,500	45,500	53,671
Other mines	51,059	16,454	37,800	37,800	65,000	65,276
<b>Administrative fees and charges, nonindustrial and incidental sales</b>	<b>217,864</b>	<b>376,526</b>	<b>420,322</b>	<b>420,322</b>	<b>386,501</b>	<b>534,849</b>
Sale of products						
Agriculture and forestry	7,108	6,262	8,360	8,360	7,000	8,106
Other	72,434	2,612	95,877	95,877	3,000	60,000
Leasing and property rights money	105,378	156,716	151,200	151,200	165,500	183,205
Registration and inspection fees	8,097	5,116	24,034	24,034	6,000	10,615
Witness fees	37	2	97	97	-	7,000
Monies not prescribed by law:						
Leasing	47	-	232	232	-	-
Domestic services	13,381	3,963	40,522	40,522	5,000	5,923
Other	11,382	201,855	100,000	100,000	200,000	260,000

1) Figures prior to 1994/95 (representing the former State Revenue Account) are adjusted to be comparable to the current National Revenue Account (see introductory notes to this statistical annexure). Figures prior to 1995/96 include collections by the former TBVC states and self-governing territories.

2) Figures prior to 1999/00 include receipts from companies other than mining. Figures from 1999/00 onwards include receipts from all companies.

3) Including sales duty, which was replaced by a general sales tax in July 1978 and the value added tax replaced several sales tax in September 1991.

4) Excluding levies on fuel.

5) Excise duties which are collected by the BLNS countries, former self-governing territories and TBVC states.

Table 3  
Main Budget:  
Revenue - detailed classification 1)

2000/01				2001/02		
Budget estimates Before tax proposals	After tax proposals	Revised Estimates	% change on 1999/00 actual	Budget estimates Before tax proposals	After tax proposals	R'000
1,700,000	1,700,000	1,500,000	-7.3%	1,600,000	1,585,000	Other taxes Stamp duties and fees
<b>219,026,400</b>	<b>213,689,118</b>	<b>216,786,330</b>	<b>7.9%</b>	<b>242,863,240</b>	<b>236,808,240</b>	<b>TOTAL TAX REVENUE (gross)</b>
8,396,000	8,396,000	8,396,000	16.7%	8,205,000	8,205,000	Less: SACU payments
8,396,000	8,396,000	8,396,000	16.7%	8,205,000	8,205,000	Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)
<b>210,630,400</b>	<b>205,293,118</b>	<b>208,390,330</b>	<b>7.5%</b>	<b>234,658,240</b>	<b>228,603,240</b>	<b>TOTAL TAX REVENUE (net of SACU payments)</b>
<b>2,255,725</b>	<b>2,255,724</b>	<b>1,521,926</b>	<b>-23.9%</b>	<b>2,699,019</b>	<b>2,699,019</b>	<b>Entrepreneurial and property income</b>
30,000	30,000	27,000	8.0%	27,999	27,999	Operating surpluses of accounts and enterprises
316,500	316,500	345,679	11.0%	358,469	358,469	Reserve Bank profits
-	-	-	-	-	-	Sishen/Saldanha project
65,000	65,000	19,000	-42.5%	19,703	19,703	Corporation for Public Deposits
-	-	-	-	-	-	National Energy Council
-	-	-	-	-	-	Strategic Mineral Fund
-	-	-	-	-	-	Maize Board
-	-	-	-	-	-	Wool Board
-	-	-	-	-	-	Other
3,840	3,840	5,000	0.0%	5,185	5,185	Commission
1,780	1,780	1,780	-	1,780	1,780	Dividends
-	-	-	-	-	-	SA Broadcasting Corporation
634,900	634,900	-	-100.0%	564,590	564,590	Iscor
54,000	54,000	50,059	0.8%	52,562	52,562	Telkom
-	-	-	-	-	-	Industrial Development Corporation
251,000	251,000	211,000	-0.5%	247,000	247,000	Denel
-	-	-	-	623,000	623,000	Central Energy Fund
-	-	47,000	-	49,350	49,350	Eskom
56,600	56,600	-	-	-	-	ACSA
-	-	-	-	-	-	Other
-	-	-	-	-	-	Interest
-	-	-	-	-	-	Border area development
8,460	8,460	9,000	0.0%	9,333.00	9,333.00	Broadcasting
-	-	-	-	-	-	Cash balances
11,500	11,500	7,408	-30.0%	7,682	7,682	Communication
600,000	600,000	560,000	-	480,000	480,000	Corporation for Public Deposits
5,000	5,000	-	-100.0%	-	-	Exchequer deposits
30,000	30,000	28,000	12.0%	29,036	29,036	Farming industry
480	480	-	-	-	-	Local loans
-	-	-	-	-	-	State land
66,000	66,000	90,000	20.0%	93,330	93,330	Transport
-	-	-	-	-	-	Other
-	-	-	-	-	-	Mining leases and ownership
49,690	49,690	-	-100.0%	-	-	Gold mines
70,975	70,975	121,000	85.4%	130,000	130,000	Diamond mines
						Other mines
<b>411,560</b>	<b>411,559</b>	<b>583,600</b>	<b>9.1%</b>	<b>605,193</b>	<b>605,193</b>	<b>Administrative fees and charges, nonindustrial and incidental sales</b>
10,000	10,000	9,000	11.0%	9,333	9,333	Sale of products
5,000	5,000	65,000	8.3%	67,405	67,405	Agriculture and forestry
175,000	175,000	210,000	14.6%	217,770	217,770	Other
6,000	6,000	12,000	13.0%	12,444	12,444	Leasing and property rights money
-	-	-	-	-	-	Registration and inspection fees
-	-	-	-	-	-	Witness fees
-	-	-	-	-	-	Monies not prescribed by law:
5,560	5,560	7,500	26.6%	7,778	7,778	Leasing
210,000	210,000	280,100	7.7%	290,464	290,464	Domestic services
						Other

6) Including various levies, mining lease rights and licences, cinematographic tax and other special levies imposed since 1974/75.

7) Including diamond export duties, miscellaneous Customs and Excise income, as well as ordinary levy collections.

8) South African Custom Union payments(excluding payments to the former TBVC states and self-governing territories). Payments to the Central Revenue Fund of Namibia up to independence are included.

9) Domestic and foreign grants, transferred from the RDP Fund to finance RDP-related expenditure, and grants received from other levels of government.

10) Sales of strategic fuel stocks, proceeds from sales of state assets and certain other receipts are, by law, paid into National Revenue Fund, but are not regarded as revenue.

## 2001 Budget Review

Table 3  
Main Budget:  
Revenue - detailed classification 1)

	1997/98	1998/99	1999/00			
	Actual	Actual	Budget estimates Before tax proposals	Budget estimates After tax proposals	Revised estimate	Preliminary actual collection
<b>R'000</b>						
<b>Fines and forfeitures</b>	<b>133,931</b>	<b>79,211</b>	<b>180,000</b>	<b>180,000</b>	<b>100,000</b>	<b>110,975</b>
<b>Other non-tax revenue</b>	<b>1,430,123</b>	<b>876,983</b>	<b>800,497</b>	<b>800,497</b>	<b>600,000</b>	<b>2,055,547</b>
Exchange rate profits and losses	-	-	-	-	-	-
Soweto foreign loan	-	-	-	-	-	-
Other foreign loans	-	-	497	497	-	-
Pension contributions	2	-	-	-	-	-
Revenue from Trust property	-	-	-	-	-	-
Own Affairs Administrations (own revenue)	-	-	-	-	-	-
Unspecified	1,430,121	876,983	800,000	800,000	600,000	2,055,547
<b>NON-TAX REVENUE</b>	<b>3,161,291</b>	<b>3,159,363</b>	<b>3,545,601</b>	<b>3,545,601</b>	<b>3,019,096</b>	<b>4,700,729</b>
<b>TOTAL CURRENT REVENUE</b>	<b>163,180,168</b>	<b>183,064,602</b>	<b>193,808,510</b>	<b>190,234,710</b>	<b>195,414,859</b>	<b>198,462,162</b>
<b>Capital revenue</b>	<b>18,441</b>	<b>26,853</b>	<b>21,300</b>	<b>21,300</b>	<b>43,100</b>	<b>41,794</b>
Sale of capital equipment	3,700	11	4,300	4,300	4,300	-
Sale of state-owned land, buildings and structures	14,741	26,842	17,000	17,000	38,800	41,794
<b>Recoveries of loans and repayments</b>	<b>123,272</b>	<b>780,000</b>	<b>644,000</b>	<b>644,000</b>	<b>844,000</b>	<b>74,088</b>
Recoveries of loans and advances	-	-	-	-	-	-
Communications	-	-	-	-	-	-
Local loans	5,113	20,000	22,000	22,000	22,000	-
SWAWEC	-	-	-	-	-	74,088
Other	118,159	760,000	622,000	622,000	822,000	-
<b>Grants received (RDP Fund)</b>	<b>168,808</b>	<b>456,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Foreign grants	168,808	456,000	-	-	-	-
Other levels of government	-	-	-	-	-	-
<b>TOTAL BUDGET REVENUE</b>	<b>163,490,689</b>	<b>184,327,455</b>	<b>194,473,810</b>	<b>190,900,010</b>	<b>196,301,959</b>	<b>198,578,044</b>
<i>Receipts not regarded as revenue</i>	<i>1,250,000</i>	<i>4,915,600</i>	<i>-</i>	<i>4,000,000</i>	<i>6,900,000</i>	<i>-</i>
<i>Proceeds from state asset restructuring</i>	<i>-</i>	<i>991,339</i>	<i>-</i>	<i>4,000,000</i>	<i>6,900,000</i>	<i>-</i>
<i>Transfer from IMF Deposit Account</i>	<i>-</i>	<i>1,035,877</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Transfer from Tax Reserve Account</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Adjustments due to transactions   in government stock</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Proceed from sales of stocks</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>National Supplies Procurement Fund</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Strategic Fuel Fund</i>	<i>1,250,000</i>	<i>1,730,383</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Recoveries from pensions funds</i>	<i>-</i>	<i>1,158,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

1) Figures prior to 1994/95 (representing the former State Revenue Account) are adjusted to be comparable to the current National Revenue Account (see introductory notes to this statistical annexure). Figures prior to 1995/96 include collections by the former TBVC states and self-governing territories.

2) Figures prior to 1999/00 include receipts from companies other than mining. Figures from 1999/00 onwards include receipts from all companies.

3) Including sales duty, which was replaced by a general sales tax in July 1978 and the value added tax replaced several sales tax in September 1991.

4) Excluding levies on fuel.

5) Excise duties which are collected by the BLNS countries, former self-governing territories and TBVC states.



Table 3  
Main Budget:  
Revenue - detailed classification <sup>1)</sup>

2000/01				2001/02		R'000
Budget estimates Before tax proposals	Budget estimates After tax proposals	Revised Estimates	% change on 1999/00 actual	Budget estimates Before tax proposals	Budget estimates After tax proposals	
110,000	110,000	124,000	11.7%	128,588	128,588	Fines and forfeitures
1,068,600	1,068,600	2,640,809	28.5%	1,278,630	1,278,630	Other non-tax revenue
-	-	-	-	-	-	Exchange rate profits and losses
-	-	-	-	-	-	Soweto foreign loan
-	-	-	-	-	-	Other foreign loans
-	-	-	-	-	-	Pension contributions
-	-	-	-	-	-	Revenue from Trust property
1,068,600	1,068,600	2,640,809	28.5%	1,278,630	1,278,630	Own Affairs Administrations (own revenue)
						Unspecified
3,845,885	3,845,883	4,870,335	3.6%	4,711,430	4,711,430	NON-TAX REVENUE
214,476,285	209,139,001	213,260,665	7.5%	239,369,670	233,314,670	TOTAL CURRENT REVENUE
386,000	386,000	35,000	-16.3%	30,000	30,000	Capital revenue
100,000	100,000	-	-	-	-	Sale of capital equipment
286,000	286,000	35,000	-16.3%	30,000	30,000	Sale of state-owned land, buildings and structures
875,000	875,000	90,000	21.5%	93,330	93,330	Recoveries of loans and repayments
-	-	-	-	-	-	Recoveries of loans and advances
25,000	25,000	90,000	-	93,330	93,330	Communications
-	-	-	-	-	-	Local loans
850,000	850,000	-	-	-	-	SWAWEC
-	-	-	-	-	-	Other
-	-	-	-	-	-	9) Grants received (RDP Fund)
-	-	-	-	-	-	Foreign grants
-	-	-	-	-	-	Other levels of government
215,737,285	210,400,000	213,385,665	7.5%	239,493,000	233,438,000	TOTAL BUDGET REVENUE
4,359,420	-	2,830,800	-	18,000,000	18,000,000	10) Receipts not regarded as revenue
4,359,420	-	2,830,800	-	18,000,000	18,000,000	Proceeds from state asset restructuring
-	-	-	-	-	-	Transfer from IMF Deposit Account
-	-	-	-	-	-	Transfer from Tax Reserve Account
-	-	-	-	-	-	Adjustments due to transactions in government stock
-	-	-	-	-	-	Proceed from sales of stocks
-	-	-	-	-	-	National Supplies Procurement Fund
-	-	-	-	-	-	Strategic Fuel Fund
-	-	-	-	-	-	Recoveries from pensions funds

6) Including various levies, mining lease rights and licences, cinematographic tax and other special levies imposed since 1974/75.

7) Including diamond export duties, miscellaneous Customs and Excise income, as well as ordinary levy collections.

8) South African Custom Union payments(excluding payments to the former TBVC states and self-governing territories). Payments to the Central Revenue Fund of Namibia up to independence are included.

9) Domestic and foreign grants, transferred from the RDP Fund to finance RDP-related expenditure, and grants received from other levels of government.

10) Sales of strategic fuel stocks, proceeds from sales of state assets and certain other receipts are, by law, paid into National Revenue Fund, but are not regarded as revenue.

Table 4  
Main Budget:  
Expenditure estimates by vote

R million	1996/97	1997/98			1998/99	
	Expenditure on budget	Expenditure on budget	Conditional Grants and Loc. Gov. Share <sup>3)</sup>	Total Expenditure	Expenditure on budget	Conditional Grants and Loc. Gov. Share <sup>3)</sup>
	Vote Audited <sup>4)</sup>	Vote Audited <sup>4)</sup>	Share <sup>3)</sup>		Vote Audited <sup>4)</sup>	Share <sup>3)</sup>
<b>Central Government Administration</b>						
Presidency	53.6	52.6	-	52.6	66.6	-
Parliament	345.4	331.9	-	331.9	350.5	-15.3
Foreign Affairs	1,132.8	1,148.3	-	1,148.3	1,307.2	-
Home Affairs	433.9	534.1	-	534.1	1,189.7	-
Provincial and Local Government	561.7	3,109.4	-2,844.7	264.8	3,084.2	-2,858.3
<i>of which: Local government share</i>	-	1,854.0	-	-	1,975.0	-
<b>Financial and Administrative Services</b>						
Gov. Communication & Information Systems	57.7	36.4	-	36.4	48.7	-
National Treasury	4,124.7	6,179.4	-2,080.0	4,099.4	8,435.9	-4,000.0
Public Enterprises	20.3	43.9	-	43.9	26.6	-
Public Service and Administration	44.5	52.8	-	52.8	56.0	-5.7
Public Service Commission	22.9	23.8	-	23.8	19.4	-
SA Management Development Institute	9.6	12.0	-	12.0	24.6	-
Statistics SA	371.7	175.3	-	175.3	94.6	-
<b>Social Services</b>						
Arts, Culture, Science and Technology	533.2	671.5	-	671.5	799.1	-0.4
Education	5,319.4	5,974.9	-	5,974.9	6,469.5	-38.5
Health	656.0	513.1	-	513.1	5,119.2	-4,579.7
Housing	2,070.1	4,520.0	-2,574.6	1,945.4	3,747.6	-3,011.9
Social Development	66.9	145.0	-	145.0	96.8	-11.9
Sport and Recreation	54.5	118.4	-	118.4	85.8	-
<b>Justice and Protection Services</b>						
Correctional Services	3,424.5	3,942.3	-	3,942.3	5,036.1	-
Defence	10,984.3	11,180.2	-	11,180.2	10,561.4	-
Independent Complaints Directorate	-	13.5	-	13.5	21.2	-
Justice and Constitutional Development	1,772.5	2,209.7	-	2,209.7	2,439.1	-
Safety and Security	11,634.7	12,844.0	-	12,844.0	13,934.7	-
<b>Economic Services and Infrastructure Development</b>						
Agriculture	820.1	978.3	-	978.3	737.0	-
Communications	571.6	464.0	-	464.0	842.3	-
Environmental Affairs and Tourism	356.0	396.5	-	396.5	414.0	-
Labour	649.0	634.4	-	634.4	730.3	-51.7
Land Affairs	276.7	417.3	-	417.3	722.5	-2.8
Minerals and Energy	734.3	825.2	-	825.2	672.1	-
Public Works	2,456.6	2,796.5	-	2,796.5	2,869.3	-
Trade and Industry	3,231.8	2,470.0	-	2,470.0	1,913.9	-
Transport	3,130.3	3,603.7	-202.4	3,401.3	3,553.1	-37.1
Water Affairs and Forestry	2,357.5	2,820.3	-1,763.4	1,056.9	2,864.7	-1,671.4
<b>Subtotal:</b>						
<b>National Votes</b>	<b>58,285.7</b>	<b>69,238.6</b>	<b>-9,465.2</b>	<b>59,773.5</b>	<b>78,333.6</b>	<b>-16,284.7</b>
Plus:						
Amounts still to be allocated						
HIV / Aids allocation	-	-	-	-	-	-
Poverty relief	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Flood relief	-	-	-	-	-	-
Transfers from national to provinces	1) -137.7	-28.4	-	-28.4	-	-
<b>Subtotal:</b>						
<b>National votes and statutory amounts</b>	<b>58,147.9</b>	<b>69,210.2</b>	<b>-9,465.2</b>	<b>59,745.1</b>	<b>78,333.6</b>	<b>-16,284.7</b>
Plus:						
Interest on debt	33,160.4	38,819.7	-	38,819.7	42,669.3	-
Transfers to provinces	2) 84,231.7	81,883.0	4,654.6	86,537.6	81,542.2	11,715.2
Transfer for local government	3) -	-	4,810.6	4,810.6	-	4,569.6
Contingency reserve	-	-	-	-	-	-
Umsobomvu Fund	-	-	-	-	-	-
Standing appropriations	284.4	34.5	-	34.5	29.1	-
Recoveries from the pension fund	-334.5	-	-	-	-1,158.0	-
<b>Main budget expenditure</b>	<b>175,490.0</b>	<b>189,947.5</b>	<b>-</b>	<b>189,947.5</b>	<b>201,416.2</b>	<b>-</b>

1) Grants from national departments to provinces, not allocated to national departmental expenditure.

2) Provincial equitable share, plus conditional grants and other transfers to provinces (excluding conditional grants to local government).

3) Local government equitable share plus conditional grants for local government.

Table 4  
Main Budget:  
Expenditure estimates by vote

1998/99	1999/00			2000/01		
Preliminary Outcome	Conditional Grants and			Budget Estimate <sup>4)</sup>	Adjustments Estimate	R million
	Preliminary Outcome <sup>5)</sup>	Loc. Gov. Share <sup>5)</sup>	Total Expenditure			
66.6	76.5	-	76.5	83.9	89.1	<b>Central Government Administration</b>
335.2	345.5	-1.8	343.7	416.0	422.1	Presidency
1,307.2	1,377.1	-	1,377.1	1,325.2	1,594.6	Parliament
1,189.7	1,316.4	-	1,316.4	1,330.6	1,753.9	Foreign Affairs
225.9	3,301.5	-3,021.6	280.0	3,575.7	3,754.8	Home Affairs
	2,176.0			2,330.0	2,330.0	Provincial and Local Government <i>of which: Local government share</i>
						<b>Financial and Administrative Services</b>
48.7	60.3	-	60.3	60.7	61.4	Gov. Communication & Information Systems
4,435.9	9,212.1	-4,020.0	5,192.0	8,372.0	9,237.8	National Treasury
26.6	35.8	-	35.8	45.0	47.1	Public Enterprises
50.3	156.4	-	156.4	85.2	88.1	Public Service and Administration
19.4	34.4	-	34.4	50.9	51.6	Public Service Commission
24.6	14.5	-	14.5	18.4	19.7	SA Management Development Institute
94.6	100.5	-	100.5	239.2	283.0	Statistics SA
						<b>Social Services</b>
798.7	858.1	-	858.1	971.1	985.1	Arts, Culture, Science and Technology
6,431.0	7,111.6	-192.0	6,919.6	7,513.7	7,678.4	Education
539.5	5,858.8	-5,346.6	512.3	6,329.7	6,776.5	Health
735.6	3,494.4	-2,746.5	747.8	3,333.4	3,439.4	Housing
84.9	399.7	-70.8	328.9	348.7	383.3	Social Development
85.8	128.1	-	128.1	57.7	71.8	Sport and Recreation
						<b>Justice and Protection Services</b>
5,036.1	5,145.4	-	5,145.4	5,540.1	5,671.6	Correctional Services
10,561.4	10,717.3	-	10,717.3	13,744.9	13,942.1	Defence
21.2	23.7	-	23.7	25.1	25.5	Independent Complaints Directorate
2,439.1	2,792.5	-3.3	2,789.2	2,995.6	3,085.9	Justice and Constitutional Development
13,934.7	14,572.5	-	14,572.5	15,446.7	15,727.4	Safety and Security
						<b>Economic Services and Infrastructure Development</b>
737.0	675.7	-	675.7	719.9	775.1	Agriculture
842.3	766.9	-	766.9	466.9	485.6	Communications
414.0	506.0	-	506.0	732.3	791.6	Environmental Affairs and Tourism
678.6	865.5	-56.0	809.5	2,152.2	2,181.3	Labour
719.7	684.9	-13.1	671.9	837.9	921.1	Land Affairs
672.1	611.5	-	611.5	577.7	603.7	Minerals and Energy
2,869.3	3,159.2	-	3,159.2	3,813.7	4,093.1	Public Works
1,913.9	1,827.0	-	1,827.0	2,198.6	2,245.4	Trade and Industry
3,516.0	4,061.6	-30.1	4,031.5	4,093.6	4,179.6	Transport
1,193.2	2,676.3	-1,353.2	1,323.1	2,873.4	3,177.3	Water Affairs and Forestry
<b>62,048.9</b>	<b>82,967.6</b>	<b>-16,854.9</b>	<b>66,112.7</b>	<b>90,375.6</b>	<b>94,643.9</b>	<b>Subtotal: National Votes</b>
						Plus:
-	-	-	-	-	-	Amounts still to be allocated
-	-	-	-	98.0	-	HIV / Aids allocation
-	-	-	-	-	-	Poverty relief
-	-	-	-	-	-	Infrastructure
-	-	-	-	-	-	Flood relief
-	-	-	-	-	-	1) Transfers from national to provinces
<b>62,048.9</b>	<b>82,967.6</b>	<b>-16,854.9</b>	<b>66,112.7</b>	<b>90,473.6</b>	<b>94,643.9</b>	<b>Subtotal: National votes and statutory amounts</b>
						Plus:
42,669.3	44,289.7	-	44,289.7	46,489.7	46,347.4	Interest on debt
93,257.4	86,594.6	12,437.0	99,031.5	94,408.3	96,185.8	2) Transfers to provinces
4,569.6	-	4,417.9	4,417.9	-	-	3) Transfer for local government
-	-	-	-	2,000.0	-	Contingency reserve
-	855.0	-	855.0	-	-	Umsobomvu Fund
29.1	42.6	-	42.6	80.0	63.9	Standing appropriations
-1,158.0	-	-	-	-	-	Recoveries from the pension fund
<b>201,416.2</b>	<b>214,749.5</b>	<b>-</b>	<b>214,749.5</b>	<b>233,451.6</b>	<b>237,241.1</b>	<b>Main budget expenditure</b>

4) Expenditure on the Public Works vote on capital works is distributed here to the departments on whose behalf it is incurred.

5) Expenditure on departmental votes for conditional grants allocated to provinces and local governments and local government equitable share.

6) Budget estimate including capital works in departmental votes and adjustment for revaluation of foreign loans.

**Table 4**  
**Main Budget:**  
**Expenditure estimates by vote**

R million	2000/01			2001/02		
	Projected Vote Outturn	Conditional Grants and Loc. Gov. Share <sup>9)</sup>		Conditional Grants and Loc. Gov. Share <sup>9)</sup>		
		Total Expenditure	Budget Estimate	Loc. Gov. Share <sup>9)</sup>	Total Expenditure	
<b>Central Government Administration</b>						
Presidency	81.1	-	81.1	91.2	-	91.2
Parliament	422.1	-	422.1	422.7	-	422.7
Foreign Affairs	1,495.5	-	1,495.5	1,660.8	-	1,660.8
Home Affairs	1,702.2	-	1,702.2	1,053.0	-	1,053.0
Provincial and Local Government	3,742.8	-3,567.0	175.8	4,279.2	-4,128.2	151.0
<i>of which: Local government share</i>	<i>2,330.0</i>			<i>2,618.1</i>		
<b>Financial and Administrative Services</b>						
Gov. Communication & Information Systems	61.4	-	61.4	120.2	-	120.2
National Treasury	9,097.2	-3,532.0	5,565.2	9,776.5	-3,557.9	6,218.6
Public Enterprises	37.1	-	37.1	129.6	-	129.6
Public Service and Administration	88.1	-	88.1	91.1	-	91.1
Public Service Commission	44.6	-	44.6	53.0	-	53.0
SA Management Development Institute	19.1	-	19.1	19.4	-	19.4
Statistics SA	197.2	-	197.2	493.7	-	493.7
<b>Social Services</b>						
Arts, Culture, Science and Technology	985.1	-	985.1	1,120.2	-	1,120.2
Education	7,635.4	-229.0	7,406.4	8,208.9	-297.5	7,911.4
Health	6,550.6	-6,036.7	514.0	6,611.4	-5,957.1	654.3
Housing	3,432.6	-3,050.0	382.6	3,718.3	-3,326.0	392.4
Social Development	379.2	-53.0	326.2	190.9	-22.7	168.2
Sport and Recreation	69.1	-	69.1	102.5	-	102.5
<b>Justice and Protection Services</b>						
Correctional Services	5,671.6	-	5,671.6	6,172.2	-	6,172.2
Defence	13,802.9	-	13,802.9	15,803.1	-	15,803.1
Independent Complaints Directorate	25.5	-	25.5	26.7	-	26.7
Justice and Constitutional Development	3,011.9	-	3,011.9	3,693.7	-	3,693.7
Safety and Security	15,727.4	-	15,727.4	17,131.6	-	17,131.6
<b>Economic Services and Infrastructure Development</b>						
Agriculture	775.1	-	775.1	775.2	-	775.2
Communications	482.5	-	482.5	487.5	-	487.5
Environmental Affairs and Tourism	756.6	-	756.6	981.7	-	981.7
Labour	1,676.6	-	1,676.6	3,601.7	-	3,601.7
Land Affairs	894.5	-43.5	851.0	851.5	-	851.5
Minerals and Energy	603.7	-	603.7	1,205.8	-	1,205.8
Public Works	3,707.2	-374.0	3,333.2	3,521.6	-374.0	3,147.6
Trade and Industry	2,116.4	-	2,116.4	2,214.6	-	2,214.6
Transport	4,152.2	-22.1	4,130.1	4,649.7	-81.0	4,568.7
Water Affairs and Forestry	3,168.2	-1,355.7	1,812.5	3,279.0	-1,513.6	1,765.4
<b>Subtotal:</b>						
<b>National Votes</b>	<b>92,612.9</b>	<b>-18,263.0</b>	<b>74,349.8</b>	<b>102,538.3</b>	<b>-19,257.9</b>	<b>83,280.4</b>
Plus:						
Amounts still to be allocated						
HIV / Aids allocation	-	-	-	-	-	-
Poverty relief	-	-	-	120.0	-	120.0
Infrastructure	-	-	-	1,000.0	-500.0	500.0
Flood relief	-	-	-	85.0	-	85.0
Transfers from national to provinces <sup>1)</sup>	-	-	-	-	-	-
<b>Subtotal:</b>						
<b>National votes and statutory amounts</b>	<b>92,612.9</b>	<b>-18,263.0</b>	<b>74,349.8</b>	<b>103,743.3</b>	<b>-19,757.9</b>	<b>83,985.4</b>
Plus:						
Interest on debt	46,185.8	-	46,185.8	48,138.0	-	48,138.0
Transfers to provinces <sup>2)</sup>	96,185.8	12,550.7	108,736.5	104,136.5	13,251.2	117,387.6
Transfer for local government <sup>3)</sup>	-	5,712.4	5,712.4	-	6,506.8	6,506.8
Contingency reserve	-	-	-	2,000.0	-	2,000.0
Umsobomvu Fund	-	-	-	-	-	-
Standing appropriations	63.9	-	63.9	300.0	-	300.0
Recoveries from the pension fund	-	-	-	-	-	-
<b>Main budget expenditure</b>	<b>235,048.4</b>	<b>-</b>	<b>235,048.4</b>	<b>258,317.7</b>	<b>-</b>	<b>258,317.7</b>

1) Grants from national departments to provinces, not allocated to national departmental expenditure.

2) Provincial equitable share, plus conditional grants and other transfers to provinces (excluding conditional grants to local government).

3) Local government equitable share plus conditional grants for local government.

Table 4  
Main Budget:  
Expenditure estimates by vote

2002/03			2003/04			R million
Conditional Grants and			Conditional Grants and			
Budget	Loc. Gov.	Total	Budget	Loc. Gov.	Total	
Estimate	Share <sup>5)</sup>	Expenditure	Estimate	Share <sup>5)</sup>	Expenditure	
99.2	-	99.2	104.6	-	104.6	<b>Central Government Administration</b>
446.4	-	446.4	469.8	-	469.8	Presidency
1,572.2	-	1,572.2	1,617.4	-	1,617.4	Parliament
1,022.4	-	1,022.4	1,373.1	-	1,373.1	Foreign Affairs
4,868.9	-4,710.0	159.0	5,526.8	-5,345.4	181.4	Home Affairs
3,002.1			3,551.0			Provincial and Local Government <i>of which: Local government share</i>
127.0	-	127.0	132.3	-	132.3	<b>Financial and Administrative Services</b>
10,239.6	-3,422.0	6,817.5	10,560.5	-3,262.2	7,298.4	Gov. Communication & Information Systems
55.0	-	55.0	58.3	-	58.3	National Treasury
72.1	-	72.1	77.9	-	77.9	Public Enterprises
55.4	-	55.4	58.0	-	58.0	Public Service and Administration
20.3	-	20.3	21.3	-	21.3	Public Service Commission
255.9	-	255.9	223.1	-	223.1	SA Management Development Institute
						Statistics SA
1,218.5	-	1,218.5	1,313.4	-	1,313.4	<b>Social Services</b>
8,556.0	-276.3	8,279.7	9,043.1	-322.1	8,721.0	Arts, Culture, Science and Technology
6,767.9	-6,070.9	697.1	7,087.8	-6,343.7	744.1	Education
3,943.7	-3,543.7	400.0	4,078.4	-3,667.9	410.5	Health
233.8	-10.8	223.0	198.3	-	198.3	Housing
155.1	-	155.1	197.4	-	197.4	Social Development
						Sport and Recreation
6,846.9	-	6,846.9	7,277.4	-	7,277.4	<b>Justice and Protection Services</b>
16,834.8	-	16,834.8	17,897.7	-	17,897.7	Correctional Services
28.2	-	28.2	29.7	-	29.7	Defence
4,026.8	-	4,026.8	3,965.8	-	3,965.8	Independent Complaints Directorate
18,311.1	-	18,311.1	19,252.9	-	19,252.9	Justice and Constitutional Development
						Safety and Security
818.7	-	818.7	918.0	-	918.0	<b>Economic Services and Infrastructure Development</b>
443.2	-	443.2	464.7	-	464.7	Agriculture
1,048.6	-	1,048.6	1,159.8	-	1,159.8	Communications
3,868.4	-	3,868.4	4,122.9	-	4,122.9	Environmental Affairs and Tourism
932.5	-	932.5	1,016.8	-	1,016.8	Labour
1,462.6	-	1,462.6	1,224.0	-	1,224.0	Land Affairs
3,716.4	-374.0	3,342.4	4,000.0	-374.0	3,626.0	Minerals and Energy
2,465.1	-	2,465.1	2,626.0	-	2,626.0	Public Works
4,995.1	-40.0	4,955.1	5,289.7	-42.0	5,247.7	Trade and Industry
3,106.2	-1,462.1	1,644.2	3,309.0	-1,497.3	1,811.7	Transport
						Water Affairs and Forestry
<b>108,613.9</b>	<b>-19,909.7</b>	<b>88,704.2</b>	<b>114,695.9</b>	<b>-20,854.5</b>	<b>93,841.4</b>	<b>Subtotal: National Votes</b>
300.0	-	300.0	313.5	-	313.5	Plus: Amounts still to be allocated
-	-	-	-	-	-	HIV / Aids allocation
2,033.0	-1,250.0	783.0	3,220.0	-2,000.0	1,220.0	Poverty relief
100.0	-	100.0	-	-	-	Infrastructure
-	-	-	-	-	-	Flood relief
						1) Transfers from national to provinces
<b>111,046.9</b>	<b>-21,159.7</b>	<b>89,887.2</b>	<b>118,229.4</b>	<b>-22,854.5</b>	<b>95,374.9</b>	<b>Subtotal: National votes and statutory amounts</b>
49,650.6	-	49,650.6	51,021.9	-	51,021.9	Plus: Interest on debt
112,560.4	14,003.7	126,564.0	120,215.8	15,005.7	135,221.5	2) Transfers to provinces
-	7,156.0	7,156.0	-	7,848.8	7,848.8	3) Transfer for local government
4,000.0	-	4,000.0	8,000.0	-	8,000.0	Contingency reserve
-	-	-	-	-	-	Umsobomvu Fund
65.0	-	65.0	56.8	-	56.8	Standing appropriations
-	-	-	-	-	-	Recoveries from the pension fund
<b>277,322.9</b>	<b>-</b>	<b>277,322.9</b>	<b>297,523.9</b>	<b>-</b>	<b>297,523.9</b>	<b>Main budget expenditure</b>

4) Expenditure on the Public Works vote on capital works is distributed here to the departments on whose behalf it is incurred.

5) Expenditure on departmental votes for conditional grants allocated to provinces and local government's and local government equitable share

6) Budget estimate including capital works in departmental votes and adjustment for revaluation of foreign loans

Table 5  
Consolidated national and provincial expenditure:  
Economic classification <sup>1)</sup>

R million	1997/98		1998/99		1999/00		2000/01
	Estimated outcome	% of total	Estimated outcome	% of total	Estimated outcome	% of total	Revised estimate
<b>Current expenditure</b>							
<b>Goods and services</b>	<b>105,202.5</b>	<b>51.5%</b>	<b>106,744.4</b>	<b>50.8%</b>	<b>113,746.7</b>	<b>50.9%</b>	<b>124,041.9</b>
Remuneration of employees	78,486.6	38.4%	82,276.1	39.1%	86,463.3	38.7%	92,375.9
Other goods and services	26,715.8	13.1%	24,468.2	11.6%	27,283.4	12.2%	31,666.0
<b>Interest</b>	<b>38,819.7</b>	<b>19.0%</b>	<b>42,669.3</b>	<b>20.3%</b>	<b>44,289.7</b>	<b>19.8%</b>	<b>46,185.8</b>
<b>Current transfers</b>	<b>30,369.4</b>	<b>14.9%</b>	<b>31,783.5</b>	<b>15.1%</b>	<b>33,152.6</b>	<b>14.8%</b>	<b>36,396.9</b>
Subsidies to business enterprises	6,164.3	3.0%	5,967.0	2.8%	5,748.7	2.6%	6,764.3
Non-financial public enterprises	2,268.5	1.1%	2,409.0	1.1%	2,315.4	1.0%	2,197.8
Public financial institutions	67.4	0.0%	76.8	0.0%	127.2	0.1%	12.9
Government departmental enterprises	3,608.2	1.8%	3,273.3	1.6%	3,101.0	1.4%	4,390.3
Private business	220.3	0.1%	207.9	0.1%	205.1	0.1%	163.3
Transfers to households and non-profit institutions	24,098.1	11.8%	25,720.9	12.2%	27,277.1	12.2%	29,466.5
Transfer to foreign countries and international credit institutions	106.9	0.1%	95.6	0.0%	126.7	0.1%	166.1
<b>Current transfers to other general government institutions and funds</b>	<b>15,514.0</b>	<b>7.6%</b>	<b>16,658.2</b>	<b>7.9%</b>	<b>19,194.3</b>	<b>8.6%</b>	<b>23,812.9</b>
Transfer to universities and technikons	4,631.5	2.3%	5,477.9	2.6%	5,998.1	2.7%	6,450.2
Transfer to extra-budgetary institutions	7,690.7	3.8%	8,201.6	3.9%	9,979.1	4.5%	13,485.1
Transfer to local authorities	3,191.9	1.6%	2,978.7	1.4%	3,217.1	1.4%	3,877.6
<b>Total current expenditure</b>	<b>189,905.6</b>	<b>92.9%</b>	<b>197,855.3</b>	<b>94.1%</b>	<b>210,383.2</b>	<b>94.1%</b>	<b>230,437.5</b>
<b>Capital expenditure</b>							
Acquisition of fixed capital assets, stock, land and other intangible assets	6,384.7	3.1%	6,159.8	2.9%	5,969.0	2.7%	7,258.8
Capital transfers, purchase of shares, loans and advances of which	8,082.1	4.0%	7,323.1	3.5%	6,349.4	2.8%	7,843.2
Transfer to local authorities <sup>2)</sup>	1,764.5	0.9%	1,718.8	0.8%	1,334.5	0.6%	1,970.2
<b>Total capital expenditure</b>	<b>14,466.8</b>	<b>7.1%</b>	<b>13,482.9</b>	<b>6.4%</b>	<b>12,318.4</b>	<b>5.5%</b>	<b>15,102.0</b>
<b>Subtotal</b>	<b>204,372.4</b>	<b>100.0%</b>	<b>211,338.2</b>	<b>100.5%</b>	<b>222,701.6</b>	<b>99.6%</b>	<b>245,539.5</b>
Plus: Amounts still to be allocated	-	-	-	-	-	-	-
HIV / Aids allocation	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-
<b>Subtotal: Votes and statutory amounts</b>	<b>204,372.4</b>	<b>100.0%</b>	<b>211,338.2</b>		<b>222,701.6</b>	<b>99.6%</b>	<b>245,539.5</b>
Plus:							
Contingency reserve	-	-	-	-	-	-	-
Umsobomvu Fund	-	-	-	-	855.0	0.4%	-
Standing appropriations	34.5	0.0%	29.1	0.0%	42.6	0.0%	63.9
Recoveries from the pension fund	-	-	-1,158.0	-0.6%	-	-	-
<b>Total consolidated expenditure</b>	<b>204,407.0</b>	<b>100.0%</b>	<b>210,209.3</b>	<b>100.0%</b>	<b>223,599.2</b>	<b>100.0%</b>	<b>245,603.3</b>

1) The information in this table was prepared applying the GFS expenditure classification to the lowest level of expenditure and would therefore not be comparable with the "2000 Budget Review", where the classification was done at programme level.

Table 5  
Consolidated national and provincial expenditure:  
Economic classification <sup>1)</sup>

2000/01	2001/02		2002/03		2003/04		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
50.5%	135,059.2	50.0%	142,095.7	49.0%	149,378.5	48.1%	<b>Current expenditure</b>
37.6%	98,904.7	36.6%	104,170.0	35.9%	109,303.2	35.2%	<b>Goods and services</b>
12.9%	36,154.5	13.4%	37,925.7	13.1%	40,075.3	12.9%	Remuneration of employees
18.8%	48,138.0	17.8%	49,650.6	17.1%	51,021.9	16.4%	Other goods and services
14.8%	37,656.4	13.9%	40,050.1	13.8%	42,445.1	13.7%	<b>Interest</b>
2.8%	6,744.9	2.5%	7,302.2	2.5%	7,742.1	2.5%	<b>Current transfers</b>
							Subsidies to business enterprises
0.9%	2,311.3	0.9%	2,432.5	0.8%	2,519.5	0.8%	Non-financial public enterprises
0.0%	44.7	0.0%	48.2	0.0%	49.5	0.0%	Public financial institutions
1.8%	4,210.8	1.6%	4,679.0	1.6%	5,030.6	1.6%	Government departmental enterprises
0.1%	178.2	0.1%	142.5	0.0%	142.5	0.0%	Private business
12.0%	30,779.0	11.4%	32,615.7	11.3%	34,565.9	11.1%	Transfers to households and non-profit institutions
0.1%	132.4	0.0%	132.2	0.0%	137.0	0.0%	Transfer to foreign countries and international credit institutions
9.7%	27,518.1	10.2%	29,513.1	10.2%	31,793.5	10.2%	<b>Current transfers to other general government institutions and funds</b>
2.6%	6,881.7	2.5%	7,251.5	2.5%	7,629.4	2.5%	Transfer to universities and technikons
5.5%	16,280.8	6.0%	17,426.0	6.0%	18,928.0	6.1%	Transfer to extra-budgetary institutions
1.6%	4,355.5	1.6%	4,835.6	1.7%	5,236.0	1.7%	Transfer to local authorities
93.8%	248,371.7	91.9%	261,309.6	90.1%	274,638.9	88.5%	<b>Total current expenditure</b>
							<b>Capital expenditure</b>
3.0%	8,169.2	3.0%	9,791.8	3.4%	10,667.8	3.4%	Acquisition of fixed capital assets, stock, land and other intangible assets
3.2%	10,804.1	4.0%	13,951.7	4.8%	15,864.5	5.1%	Capital transfers, purchase of shares, loans and advances of which
0.8%	2,265.3	0.8%	2,449.6	0.8%	2,743.3	0.9%	<sup>2)</sup> Transfer to local authorities
6.1%	18,973.3	7.0%	23,743.4	8.2%	26,532.3	8.6%	<b>Total capital expenditure</b>
100.0%	267,344.9	98.9%	285,053.0	98.3%	301,171.2	97.1%	<b>Subtotal</b>
	-		300.0	0.1%	313.5	0.1%	Plus: Amounts still to be allocated
	120.0	0.0%	-		-		HIV / Aids allocation
	85.0	0.0%	100.0	0.0%	-		Infrastructure
	267,549.9	99.0%	285,453.0	98.5%	301,484.7	97.2%	<b>Subtotal: Votes and statutory amounts</b>
	2,522.8	0.9%	4,378.4	1.5%	8,765.9	2.8%	<b>Plus:</b>
	-		-		-		Contingency reserve
0.0%	300.0	0.1%	65.0	0.0%	56.8	0.0%	Umsobomvu Fund
	-		-		-		Standing appropriations
							Recoveries from the pension fund
100.0%	270,372.8	100.0%	289,896.4	100.0%	310,307.4	100.0%	<b>Total consolidated expenditure</b>

2) Capital conditional grant transfers to Local Government.

Table 6  
Consolidated national and provincial expenditure:  
Functional classification 1)

	1997/98		1989/99		1999/00		2000/01
	Estimated outcome	% of total	Estimated outcome	% of total	Estimated outcome	% of total	Revised estimate
<b>R million</b>							
<b>General government services and unallocable expenditure</b> 2)	<b>16,985.4</b>	<b>8.3%</b>	<b>17,271.8</b>	<b>8.2%</b>	<b>19,310.2</b>	<b>8.6%</b>	<b>22,211.9</b>
<b>Protection services</b>	<b>31,214.2</b>	<b>15.3%</b>	<b>34,070.1</b>	<b>16.2%</b>	<b>35,667.5</b>	<b>16.0%</b>	<b>40,975.3</b>
Defence	12,008.7	5.9%	11,782.7	5.6%	12,021.1	5.4%	15,242.4
Police	12,966.7	6.3%	14,384.0	6.8%	15,163.5	6.8%	16,421.2
Prisons	3,977.3	1.9%	5,251.0	2.5%	5,418.8	2.4%	5,986.8
Justice	2,261.5	1.1%	2,652.4	1.3%	3,064.1	1.4%	3,324.9
<b>Social services</b>	<b>99,230.3</b>	<b>48.5%</b>	<b>100,619.0</b>	<b>47.9%</b>	<b>105,675.2</b>	<b>47.3%</b>	<b>116,577.2</b>
Education	44,996.9	22.0%	45,612.6	21.7%	47,648.5	21.3%	52,763.5
Health	23,001.4	11.3%	23,528.2	11.2%	24,937.0	11.2%	27,194.8
Social security and welfare	23,640.4	11.6%	25,116.5	11.9%	27,214.8	12.2%	30,412.1
Housing and community development	6,977.5	3.4%	5,549.0	2.6%	4,963.6	2.2%	5,186.3
Other 3)	614.2	0.3%	812.7	0.4%	911.2	0.4%	1,020.5
<b>Economic services</b>	<b>18,122.8</b>	<b>8.9%</b>	<b>16,708.0</b>	<b>7.9%</b>	<b>17,759.0</b>	<b>7.9%</b>	<b>19,589.3</b>
Water schemes and related services	2,469.0	1.2%	2,589.3	1.2%	2,602.8	1.2%	3,050.6
Fuel and energy	479.2	0.2%	294.6	0.1%	255.9	0.1%	207.1
Agriculture, forestry and fishing	3,682.1	1.8%	3,195.2	1.5%	3,473.8	1.6%	4,499.0
Mining, manufacturing and construction	1,086.8	0.5%	1,270.7	0.6%	1,201.2	0.5%	1,400.8
Transport and communication	7,314.4	3.6%	6,749.5	3.2%	7,542.6	3.4%	7,609.4
Other economic services 4)	3,091.2	1.5%	2,608.6	1.2%	2,682.6	1.2%	2,822.5
<b>Interest</b>	<b>38,819.7</b>	<b>19.0%</b>	<b>42,669.3</b>	<b>20.3%</b>	<b>44,289.7</b>	<b>19.8%</b>	<b>46,185.8</b>
<b>Subtotal: Main Budgets</b>	<b>204,372.4</b>	<b>100.0%</b>	<b>211,338.2</b>	<b>100.5%</b>	<b>222,701.6</b>	<b>99.6%</b>	<b>245,539.5</b>
Plus: Contingency reserve	-		-		-		-
Unallocated provincial reserves	-		-		-		-
Not classified:							
Amounts not allocated	-		-		-		-
Transfer to Umsobomvu fund	-		-		855.0	0.4%	-
Recoveries from the pension fund	-		-1,158.0	-0.6%	-		-
Standing appropriations	34.5	0.0%	29.1	0.0%	42.6	0.0%	63.9
<b>Total consolidated expenditure</b>	<b>204,407.0</b>	<b>100.0%</b>	<b>210,209.3</b>	<b>100.0%</b>	<b>223,599.2</b>	<b>100.0%</b>	<b>245,603.3</b>

1) These figures were estimated by the Department of Finance and may differ from data published by Statistics South Africa.

2) Mainly general administration, cost of raising loans and unallocable capital expenditure.



Table 6  
Consolidated national and provincial expenditure  
Functional classification 1)

2000/01	2001/02		2002/03		2003/04		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	
							R million
9.0%	24,680.9	9.1%	26,730.0	9.2%	28,702.8	9.2%	General government services 2) and unallocable expenditure
16.7%	45,778.1	16.9%	49,219.7	17.0%	52,030.5	16.8%	Protection services
6.2%	17,308.3	6.4%	18,427.6	6.4%	19,595.1	6.3%	Defence
6.7%	17,833.3	6.6%	19,055.9	6.6%	20,060.2	6.5%	Police
2.4%	6,473.5	2.4%	7,162.7	2.5%	7,614.5	2.5%	Prisons
1.4%	4,162.9	1.5%	4,573.5	1.6%	4,760.6	1.5%	Justice
47.5%	126,216.6	46.7%	135,144.1	46.6%	143,842.0	46.4%	Social services
21.5%	58,509.1	21.6%	62,012.9	21.4%	66,182.8	21.3%	Education
11.1%	29,624.0	11.0%	31,378.3	10.8%	33,465.4	10.8%	Health
12.4%	31,626.6	11.7%	34,025.0	11.7%	35,922.0	11.6%	Social security and welfare
2.1%	5,303.7	2.0%	6,420.3	2.2%	6,812.8	2.2%	Housing and community development
0.4%	1,153.3	0.4%	1,307.6	0.5%	1,458.9	0.5%	3) Other
8.0%	22,531.3	8.3%	24,308.6	8.4%	25,574.0	8.2%	Economic services
1.2%	3,250.7	1.2%	3,334.5	1.2%	3,707.8	1.2%	Water schemes and related services
0.1%	187.3	0.1%	427.3	0.1%	168.8	0.1%	Fuel and energy
1.8%	4,723.4	1.7%	4,998.6	1.7%	5,344.3	1.7%	Agriculture, forestry and fishing
0.6%	2,023.4	0.7%	2,142.2	0.7%	2,258.2	0.7%	Mining, manufacturing and construction
3.1%	8,607.4	3.2%	9,617.2	3.3%	10,215.6	3.3%	Transport and communication
1.1%	3,739.1	1.4%	3,788.8	1.3%	3,879.3	1.3%	4) Other economic services
18.8%	48,138.0	17.8%	49,650.6	17.1%	51,021.9	16.4%	Interest
100.0%	267,344.9	98.9%	285,053.0	98.3%	301,171.2	97.1%	Subtotal: Main Budgets
	2,000.0	0.7%	4,000.0	1.4%	8,000.0	2.6%	Plus: Contingency reserve
	522.8	0.2%	378.4	0.1%	765.9	0.2%	Unallocated provincial reserves
	205.0	0.1%	400.0	0.1%	313.5	0.1%	Not classified:
	-		-		-		Amounts not allocated
	-		-		-		Transfer to Umsobomvu fund
	300.0	0.1%	65.0	0.0%	56.8	0.0%	Recoveries from the pension fund
							Standing appropriations
100.0%	270,372.8	100.0%	289,896.4	100.0%	310,307.4	100.0%	Total consolidated expenditure

3) Including cultural, recreational and sport services.

4) Including tourism, labour and multi-purpose projects.

Table 7  
Total debt of government 1)

Year ending 31 March	1977	1978	1979	1980	1981	1982	1983
<b>R million</b>							
Marketable domestic debt	9,149	11,055	12,550	13,424	14,897	17,405	20,980
<i>Government bonds</i>	8,425	10,334	11,897	12,776	14,502	16,710	20,199
<i>Treasury bills</i>	724	721	653	648	395	695	781
<i>Bridging bonds</i>	-	-	-	-	-	-	-
Non-marketable domestic debt 3)	1,603	1,951	2,934	3,997	4,326	3,416	3,320
<b>Total domestic debt</b>	<b>10,752</b>	<b>13,006</b>	<b>15,484</b>	<b>17,421</b>	<b>19,223</b>	<b>20,821</b>	<b>24,300</b>
Total foreign debt 4)	1,342	1,245	811	730	630	1,118	1,229
<b>Total loan debt gross</b>	<b>12,094</b>	<b>14,251</b>	<b>16,295</b>	<b>18,151</b>	<b>19,853</b>	<b>21,939</b>	<b>25,529</b>
Cash balances	954	1,228	1,312	1,288	2,249	2,099	3,336
<b>Total loan debt net</b>	<b>11,140</b>	<b>13,023</b>	<b>14,983</b>	<b>16,863</b>	<b>17,604</b>	<b>19,840</b>	<b>22,193</b>
Gold and Foreign Exchange Contingency Reserve Account 5)	-	-	-	-	-	174	892
<b>Composition of debt (excluding cash balances) :</b>							
Marketable domestic debt	75.6%	77.6%	77.0%	74.0%	75.0%	79.3%	82.2%
<i>Government bonds</i>	69.7%	72.5%	73.0%	70.4%	73.0%	76.2%	79.1%
<i>Treasury bills</i>	6.0%	5.1%	4.0%	3.6%	2.0%	3.2%	3.1%
<i>Bridging bonds</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-marketable domestic debt 3)	13.3%	13.7%	18.0%	22.0%	21.8%	15.6%	13.0%
<b>Total domestic debt</b>	<b>88.9%</b>	<b>91.3%</b>	<b>95.0%</b>	<b>96.0%</b>	<b>96.8%</b>	<b>94.9%</b>	<b>95.2%</b>
Total foreign debt 4)	11.1%	8.7%	5.0%	4.0%	3.2%	5.1%	4.8%
<b>Total loan debt gross</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Percentages of GDP:</b>							
Total domestic debt	34.0%	37.0%	37.4%	34.4%	29.4%	27.9%	28.5%
Total foreign debt	4.2%	3.5%	2.0%	1.4%	1.0%	1.5%	1.4%
Total loan debt gross	38.3%	40.5%	39.4%	35.9%	30.4%	29.4%	29.9%
Total loan debt net	35.3%	37.0%	36.2%	33.3%	27.0%	26.6%	26.0%

Sources: South African Reserve Bank and National Treasury.

1) Debt of the Central Government, excluding extra-budgetary institutions and social security funds. Figures prior to 1994/95 exclude the converted debt of the former regional authorities in terms of section 239 of the 1993 Constitution and are, therefore, not comparable with those thereafter.

2) As projected at the end of December 2000.

3) Includes non-marketable bills and loan levies, floating rate bonds and debentures.

Table 7  
Total debt of government 1)

1984	1985	1986	1987	1988	1989	1990	Year ending 31 March R million
23,894	28,651	33,544	39,956	47,385	61,124	72,923	Marketable domestic debt
23,463	27,797	32,808	39,195	47,173	60,860	71,026	Government bonds
431	854	736	761	212	264	1,897	Treasury bills
-	-	-	-	-	-	-	Bridging bonds
4,183	4,187	3,646	4,443	7,675	5,386	6,883	3) Non-marketable domestic debt
28,077	32,838	37,190	44,399	55,060	66,510	79,806	Total domestic debt
1,441	2,201	2,295	2,446	2,442	2,227	2,090	4) Total foreign debt
29,518	35,039	39,485	46,845	57,502	68,737	81,896	Total loan debt gross
2,818	893	1,081	1,573	1,588	3,785	11,181	Cash balances
26,700	34,146	38,404	45,272	55,914	64,952	70,715	Total loan debt net
655	2,033	1,940	3,469	2,554	11,158	14,140	5) Gold and Foreign Exchange Contingency Reserve Account
80.9%	81.8%	85.0%	85.3%	82.4%	88.9%	89.0%	Composition of debt (excluding cash balances) :
79.5%	79.3%	83.1%	83.7%	82.0%	88.5%	86.7%	Marketable domestic debt
1.5%	2.4%	1.9%	1.6%	0.4%	0.4%	2.3%	Government bonds
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Treasury bills
14.2%	11.9%	9.2%	9.5%	13.3%	7.8%	8.4%	Bridging bonds
							3) Non-marketable domestic debt
95.1%	93.7%	94.2%	94.8%	95.8%	96.8%	97.4%	Total domestic debt
4.9%	6.3%	5.8%	5.2%	4.2%	3.2%	2.6%	4) Total foreign debt
100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	Total loan debt gross
28.6%	28.7%	28.3%	28.5%	30.3%	30.3%	30.6%	Percentages of GDP:
1.5%	1.9%	1.7%	1.6%	1.3%	1.0%	0.8%	Total domestic debt
30.1%	30.6%	30.1%	30.1%	31.6%	31.3%	31.4%	Total foreign debt
27.2%	29.8%	29.3%	29.1%	30.7%	29.6%	27.1%	Total loan debt gross
							Total loan debt net

Sources: South African Reserve Bank and National Treasury.

4) Valued at appropriate foreign exchange rates up to 31 March 2000 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 December 2000, projected to depreciate in line with inflation differentials.

5) Forward cover losses on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2001 represents an estimated balance on the account. No provision for any profits or losses on this account has been made for subsequent years.

Table 7  
Total debt of government 1)

Year ending 31 March	1991	1992	1993	1994	1995	1996	1997
<b>R million</b>							
Marketable domestic debt	85,546	104,646	138,681	181,460	225,662	263,844	290,424
<i>Government bonds</i>	82,824	100,662	132,853	174,892	210,191	248,877	276,124
<i>Treasury bills</i>	2,722	3,984	5,828	6,568	7,018	10,700	14,300
<i>Bridging bonds</i>	-	-	-	-	8,453	4,267	-
Non-marketable domestic debt 3)	7,989	6,520	4,703	3,310	5,705	4,700	6,421
<b>Total domestic debt</b>	<b>93,535</b>	<b>111,166</b>	<b>143,384</b>	<b>184,770</b>	<b>231,367</b>	<b>268,544</b>	<b>296,845</b>
Total foreign debt 4)	1,770	2,940	2,348	5,201	8,784	10,944	11,394
<b>Total loan debt gross</b>	<b>95,305</b>	<b>114,107</b>	<b>145,731</b>	<b>189,970</b>	<b>240,151</b>	<b>279,488</b>	<b>308,239</b>
Cash balances	8,524	9,762	4,750	1,283	6,665	8,630	2,757
<b>Total loan debt net</b>	<b>86,781</b>	<b>104,345</b>	<b>140,981</b>	<b>188,687</b>	<b>233,486</b>	<b>270,858</b>	<b>305,482</b>
Gold and Foreign Exchange Contingency Reserve Account 5)	10,351	12,508	8,934	2,190	4,147	-	2,169
<b>Composition of debt (excluding cash balances) :</b>							
Marketable domestic debt	89.8%	91.7%	95.2%	95.5%	94.0%	94.4%	94.2%
<i>Government bonds</i>	86.9%	88.2%	91.2%	92.1%	87.5%	89.0%	89.6%
<i>Treasury bills</i>	2.9%	3.5%	4.0%	3.5%	2.9%	3.8%	4.6%
<i>Bridging bonds</i>	0.0%	0.0%	0.0%	0.0%	3.5%	1.5%	0.0%
Non-marketable domestic debt 3)	8.4%	5.7%	3.2%	1.7%	2.4%	1.7%	2.1%
<b>Total domestic debt</b>	<b>98.1%</b>	<b>97.4%</b>	<b>98.4%</b>	<b>97.3%</b>	<b>96.3%</b>	<b>96.1%</b>	<b>96.3%</b>
Total foreign debt 4)	1.9%	2.6%	1.6%	2.7%	3.7%	3.9%	3.7%
<b>Total loan debt gross</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Percentages of GDP:</b>							
Total domestic debt	31.2%	32.3%	37.5%	41.8%	46.5%	47.6%	46.8%
Total foreign debt	0.6%	0.9%	0.6%	1.2%	1.8%	1.9%	1.8%
Total loan debt gross	31.8%	33.2%	38.1%	43.0%	48.3%	49.5%	48.6%
Total loan debt net	29.0%	30.3%	36.9%	42.7%	46.9%	48.0%	48.2%

Sources: South African Reserve Bank and National Treasury.

1) Debt of the Central Government, excluding extra-budgetary institutions and social security funds. Figures prior to 1994/95 exclude the converted debt of the former regional authorities in terms of section 239 of the 1993 Constitution and are, therefore, not comparable with those thereafter.

2) As projected at the end of December 2000.

3) Includes non-marketable bills and loan levies, floating rate bonds and debentures.

Table 7  
Total debt of government 1)

1998	1999	2000	2001 <sup>2)</sup>	2002	2003	2004	Year ending 31 March R million
318,773	344,938	354,705	367,008	363,604	371,080	379,652	Marketable domestic debt
301,488	325,938	332,705	341,508	334,604	338,080	342,152	Government bonds
17,285	19,000	22,000	25,500	29,000	33,000	37,500	Treasury bills
-	-	-	-	-	-	-	Bridging bonds
2,778	2,013	998	2,070	2,034	1,942	1,890	3) Non-marketable domestic debt
321,551	346,951	355,703	369,078	365,638	373,022	381,542	Total domestic debt
14,560	16,276	25,799	30,430	45,187	59,432	72,321	4) Total foreign debt
336,111	363,227	381,502	399,509	410,825	432,454	453,863	Total loan debt gross
4,798	5,166	7,285	2,000	2,000	2,000	2,000	Cash balances
331,313	358,061	374,217	397,509	408,825	430,454	451,863	Total loan debt net
73	14,431	9,200	17,500	-	-	-	Gold and Foreign Exchange 5) Contingency Reserve Account
94.8%	95.0%	93.0%	91.9%	88.5%	85.8%	83.6%	Composition of debt (excluding cash balances) :
89.7%	89.7%	87.2%	85.5%	81.4%	78.2%	75.4%	Marketable domestic debt
5.1%	5.2%	5.8%	6.4%	7.1%	7.6%	8.3%	Government bonds
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Treasury bills
0.8%	0.6%	0.3%	0.5%	0.5%	0.4%	0.4%	Bridging bonds
							3) Non-marketable domestic debt
95.7%	95.5%	93.2%	92.4%	89.0%	86.3%	84.1%	Total domestic debt
4.3%	4.5%	6.8%	7.6%	11.0%	13.7%	15.9%	4) Total foreign debt
100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	Total loan debt gross
46.1%	46.3%	43.8%	41.1%	37.0%	34.9%	33.0%	Percentages of GDP:
2.1%	2.2%	3.2%	3.4%	4.6%	5.6%	6.3%	Total domestic debt
48.1%	48.5%	47.0%	44.5%	41.6%	40.4%	39.3%	Total foreign debt
47.5%	47.8%	46.1%	44.3%	41.4%	40.3%	39.1%	Total loan debt gross
							Total loan debt net

Sources: South African Reserve Bank and National Treasury.

4) Valued at appropriate foreign exchange rates up to 31 March 2000 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 December 2000, projected to depreciate in line with inflation differentials.

5) Forward cover losses on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2001 represents an estimated balance on the account. No provision for any profits or losses on this account has been made for subsequent years.

Table 8  
Financial guarantees  
Furnished by the National Government

R million	As at 31 March 1997			As at 31 March 1998		
	Domestic	Foreign	Total	Domestic	Foreign	Total
<b>General government sector</b>	<b>6 386</b>	<b>-</b>	<b>6 386</b>	<b>6 820</b>	<b>-</b>	<b>6 820</b>
<i>National Government</i>	6 386	-	6 386	6 819	-	6 819
National Parks Board	18	-	18	18	-	18
South African National Roads Agency Ltd.	3 221	-	3 221	3 837	-	3 837
Universities, technikons and schools	1 477	-	1 477	1 298	-	1 298
Former TBVC states and self-governing territories	1 062	-	1 062	976	-	976
Departments: Guarantee scheme for housing loans to employees	608	-	608	684	-	684
Departments: Guarantee scheme for motor vehicle Scheme to Senior Officials	-	-	-	6	-	6
<i>Local government</i>	-	-	-	1	-	1
City Council of Johannesburg	-	-	-	1	-	1
<b>Public enterprises</b>	<b>41 904</b>	<b>19 708</b>	<b>61 612</b>	<b>39 971</b>	<b>24 650</b>	<b>64 621</b>
<i>Non-financial</i>	39 445	14 339	53 784	37 509	11 933	49 442
Armcor	131	-	131	131	-	131
Atomic Energy Corporation of South Africa	476	-	476	297	-	297
Bank Note Company	12	-	12	12	-	12
Eskom	-	5 512	5 512	-	3 889	3 889
Kalahari East Water Board	38	-	38	43	-	43
Komati Basin Water Authority	404	-	404	840	-	840
Lesotho Highlands Development Authority	1 264	2 300	3 564	1 052	2 329	3 381
Maize Board	154	-	154	-	-	-
South African Rail Commuter Corporation	1 054	-	1 054	1 427	-	1 427
South African Mint Company	249	-	249	41	-	41
South African Wool Board	-	-	-	-	-	-
Telkom South Africa	7 584	1 611	9 195	4 646	712	5 358
Trans-Caledon Tunnel Authority	4 000	278	4 278	5 030	709	5 739
Transnet	23 948	4 638	28 586	23 819	4 294	28 113
Irrigation Board	131	-	131	171	-	171
<i>Financial</i>	2 459	5 369	7 828	2 462	12 717	15 179
Development Bank of Southern Africa	-	1 017	1 017	-	9 411	9 411
Industrial Development Corporation of South Africa	-	4 352	4 352	-	3 306	3 306
South African Housing Trust	2 147	-	2 147	2 178	-	2 178
National Housing Board	312	-	312	284	-	284
<b>Private sector</b>	<b>253</b>	<b>-</b>	<b>253</b>	<b>204</b>	<b>-</b>	<b>204</b>
Agricultural Co-operatives and irrigation boards	253	-	253	204	-	204
<b>Foreign sector</b>	<b>1 651</b>	<b>3 544</b>	<b>5 195</b>	<b>1 112</b>	<b>3 584</b>	<b>4 696</b>
South African Reserve Bank (foreign central banks and governments)	1 651	-	1 651	1 112	-	1 112
Debt Standstill Agreement funds	-	3 544	3 544	-	3 584	3 584
<b>Total</b>	<b>50 194</b>	<b>23 252</b>	<b>73 446</b>	<b>48 107</b>	<b>28 234</b>	<b>76 341</b>

Table 8  
Financial guarantees  
Furnished by the National Government

As at 31 March 1999			As at 31 March 2000 Unaudited			R million
Domestic	Foreign	Total	Domestic	Foreign	Total	
7 318	-	7 318	6 427	-	6 427	<b>General government sector</b>
7 317	-	7 317	6 427	-	6 427	<i>National Government</i>
18	-	18	7	-	7	National Parks Board
4 484	-	4 484	3 567	-	3 567	South African National Roads Agency Ltd.
1 212	-	1 212	1 181	-	1 181	Universities, technikons and schools
930	-	930	950	-	950	Former TBVC states and self-governing territories
655	-	655	687	-	687	Departments: Guarantee scheme for housing loans to employees
18	-	18	35	-	35	Departments: Guarantee scheme for motor vehicle Scheme to Senior Officials
1	-	1	-	-	-	<i>Local government</i>
1	-	1	-	-	-	City Council of Johannesburg
<b>41 521</b>	<b>29 005</b>	<b>70 526</b>	<b>40 905</b>	<b>29 561</b>	<b>70 466</b>	<b>Public enterprises</b>
38 937	14 981	53 918	39 465	13 812	53 277	<i>Non-financial</i>
126	-	126	122	-	122	Armscor
313	-	313	285	-	285	Atomic Energy Corporation of South Africa
12	-	12	12	-	12	Bank Note Company
-	3 717	3 717	-	3 150	3 150	Eskom
48	-	48	54	-	54	Kalahari East Water Board
1 043	-	1 043	1 104	-	1 104	Komati Basin Water Authority
792	2 707	3 499	511	2 462	2 973	Lesotho Highlands Development Authority
-	-	-	-	-	-	Maize Board
1 611	-	1 611	1 600	-	1 600	South African Rail Commuter Corporation
18	-	18	-	-	-	South African Mint Company
-	-	-	-	-	-	South African Wool Board
4 631	611	5 242	4 928	360	5 288	Telkom South Africa
7 412	841	8 253	8 990	836	9 826	Trans-Caledon Tunnel Authority
22 718	7 105	29 823	21 607	7 004	28 611	Transnet
213	-	213	252	-	252	Irrigation Board
2 584	14 024	16 608	1 440	15 749	17 189	<i>Financial</i>
-	10 125	10 125	-	11 571	11 571	Development Bank of Southern Africa
-	3 899	3 899	-	4 178	4 178	Industrial Development Corporation of South Africa
2 300	-	2 300	1 156	-	1 156	South African Housing Trust
284	-	284	284	-	284	National Housing Board
<b>161</b>	<b>-</b>	<b>161</b>	<b>142</b>	<b>-</b>	<b>142</b>	<b>Private sector</b>
161	-	161	142	-	142	Agricultural Co-operatives and irrigation boards
<b>407</b>	<b>2 880</b>	<b>3 287</b>	<b>326</b>	<b>1 655</b>	<b>1 981</b>	<b>Foreign sector</b>
407	-	407	326	-	326	South African Reserve Bank (foreign central banks and governments)
-	2 880	2 880	-	1 655	1 655	Debt Standstill Agreement funds
<b>49 407</b>	<b>31 885</b>	<b>81 292</b>	<b>47 800</b>	<b>31 216</b>	<b>79 016</b>	<b>Total</b>