

Statistical tables

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Explanatory notes on the statistical tables

General remarks

This annexure presents details of the main budget, consolidated national and provincial expenditure, consolidated government expenditure, government debt and financial guarantees. While government revenues are concentrated at the national government level, expenditure shifted from the national towards 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. In the 2007 Budget the coverage on the consolidated government account is further extended to include an additional 28 public entities, a further step towards the publication of a more complete set of consolidated accounts for general government.

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 through 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 Reserve Bank in its *Quarterly Bulletin* and by Statistics South Africa.

Treatment of foreign grants to the Reconstruction and Development Programme (RDP) Fund

Prior to 1999/00 foreign grants were paid to the National Revenue Fund and expenditure was included in departmental appropriations. From 1999/00 onwards, no foreign grants for RDP-related purposes have been included in the appropriations of national departments. All foreign technical assistance and other RDP-related grants are paid to the RDP Fund account that is separated from the accounts of government. Departments incur expenditure on RDP-related projects from an RDP Grant account, which is cleared with requisitions from the RDP Fund account. However, disbursements of foreign grants and technical assistance are included in the consolidated national and provincial expenditure estimates in Tables 5 and 6.

In 2002/03 and 2003/04, amounts of R117,5 million and R66,7 million respectively were included in revenue as grants received from international donors. These were contributions towards defraying expenditure on the Burundi peacekeeping mission, appropriated on the budget of the Department of Defence.

Prior year adjustments due to function shifts

In the previous budgets a number of function shifts have been implemented that affect the presentation of the government accounts. These include:

- The establishment of the South African Social Security Agency (SASSA), responsible for administering the delivery of social assistance grants, resulting in function shifts between national and provincial government and public entities. The shifting of this function to national result in *transfers to provincial revenue funds* being reclassified as *transfers to households* and *transfers to departmental agencies and accounts*.

- The introduction of an accommodation charge payable by national departments for the use of government properties, levied by the property management trading account and included in the books of the Department of Public Works. This results in the presentation of individual departments being amended to provide for these accommodation charges and a new trading account being introduced for the Department of Public Works.
- Expenditure related to Regional Services Council levies, previously included as a departmental expenditure item, is now presented as a *transfer to local government* forming part of the local government equitable share. This adjustment is affected in the government accounts as from the 2006/07 financial year.

Adjustments due to transactions in government stock

As part of the restructuring of government's debt portfolio, bonds are repurchased or switched into new government bonds. In the process, government may make a capital profit, which is a book entry change in the discount on government bonds and is regarded as an extraordinary receipt. As such, capital profit does not represent an actual cash flow and is regarded as a "book profit", recorded as a negative receipt and loan redemption for analysis purposes.

A premium may also be accrued or be payable when restructuring government's debt portfolio. Premiums paid are accounted for as extraordinary payments and premiums received as extraordinary receipts.

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 (1987/88 to 1993/94), the Accounts of the National Government (1994/95 to 1999/00), Audited Annual Financial Statements of National Departments (2000/01 to 2005/06) 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, Audited Annual Financial Statements of Provincial Departments, as well as draft Financial Statements for some of the provinces.
- Printed Estimates of Revenue and Expenditure for the national and provincial budgets.
- The 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 releases of the National Treasury, published in terms of Section 32 of the Public Finance Management Act.

In some cases the information on revenue of the former self-governing territories, TBVC states and the new provinces in Table 2 was either preliminary or a budget estimate. Where data was 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. Hence the information in Table 2 cannot be regarded as actual and audited.

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

Table 1 summarises the main budget balances since 2000/2001 and medium-term estimates to 2009/10. To be in line with the economic reporting format, the revenue classification has been amended to show *transactions in assets and liabilities* separately, which was previously included in non-tax current revenue.

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.

Appropriations by vote are divided into current payments, transfers and subsidies, and payments for capital assets. The provision for standing appropriations has been shifted from statutory appropriations to the transfers and subsidies line item and the history adjusted accordingly. Both current and capital transfers are included in transfers and subsidies, in line with the requirements of the economic reporting format. Expenditure from 2000/2001 has been reclassified to be in line with the new classification principles introduced in 2004/05.

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

Under loan redemptions and financing, *short-term loans* include the net result of transactions in treasury bills. *Long-term loans* include all transactions in government bonds (i.e. new loan issues, repayments on maturity, consolidations, repurchases and switches).

Loans issued for extraordinary purposes represent the settlement of extraordinary payments by means of government bonds issues. It excludes extraordinary payments in cash.

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, together with extraordinary payments unrelated to expenditure, are now shown below the deficit and before financing. The reclassification does not affect the 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 the details are set out in Table 3. Main budget revenue collections are recorded on an adjusted cash basis (cash book – revenue recorded as it is received in the ledgers of SARS). Tax revenue is classified according to standard international categories and departmental revenue according to the requirements of the economic reporting format.

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.

The historical data presented in Table 3 has been reclassified to be in line with the economic reporting format introduced in 2004/05. However, a large amount of the data cannot be reclassified, as departments captured these revenue transactions within their ledgers as miscellaneous revenue. These amounts are therefore reported as unspecified revenue.

Medium-term expenditure estimates by votes (Table 4)

Table 4 contains estimates of expenditure on national budget votes for the period 2003/04 to 2009/10. In 2004/05, amounts appropriated in the main budget and the adjusted estimates as well as preliminary estimates of spending on each vote are shown. The historical numbers have been adjusted for function shifts between various departments and therefore the detail amounts of some departments might differ from financial statements produced by those departments. However, total expenditure is not influenced by these changes.

Consolidated national and provincial budgets (Tables 5 and 6)

Tables 5 and 6 show the economic and functional classification of payments for consolidated national and provincial government and the social security funds. The social security funds include the Unemployment Insurance Fund, the Road Accident Fund and the Compensation Funds. The national expenditure figures are for the 2007 Budget. In the provinces, however, expenditure estimates are preliminary, as their budgets are tabled after the national budget. Provincial estimates are based on preliminary budget statements provided by the provinces and are subject to change before being tabled in the provincial legislature.

The National Treasury introduced a new economic classification in the 2005 Budget that brings budget reporting in line with international best practice. Given that departments are not yet totally familiar with some of the concepts of this new classification, it will take some time before departments will be in a position to make completely accurate classifications. In the preparation of the data inputs for the 2007 Budget a few misclassifications have been identified and rectified, resulting in the data in Tables 5 and 6 not being strictly comparable to the same tables published in previous budgets.

Consolidated government budget (Table 7)

Table 7 shows the economic and functional classification of payments for the consolidated government budget, which consists of the consolidated national, provincial and social security numbers presented in Tables 5 and 6 combined with entities forming part of the general government sector, as well as some government business enterprises.

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

Based on this principle these entities are broadly identified as one of the following:

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

In the 2007 Budget an additional 28 public entities are included in the consolidated government budget, increasing the coverage to about 52 per cent of all public entities, representing roughly 86 per cent of government resources controlled by such entities. A discussion on the consolidation procedures followed, as well as a detailed list of all entities included in the consolidation, is included in Annexure D.

In the consolidation process all intra-entity transactions must be eliminated. However, in the accounting systems of government and many of its agencies not all intra-entity transactions are identified, complicating the consolidation process. In the consolidated government account all identifiable transactions have been eliminated. These broadly include:

- Transactions involving transfers from one government unit to another, including transfers made by national departments to public entities, and transfers from public entities to other public entities (i.e. Water Services Trading Account transfers to water boards).
- Taxes paid by business enterprises to national government.
- Purchases of goods and services from other government units included in the consolidation, which includes purchases by departments of computer services from the State Information Technology Agency, transactions between the Trans-Caledon Tunnel Authority, water boards and the Water Services Trading Account.

Total debt of government (Table 8)

Table 7 shows the major components of government debt. Total net government loan debt is calculated taking into account the cash balances of the National Revenue Fund. Realised losses on the Gold and Foreign Exchange Contingency Reserve Account are also disclosed. The projections for 2005/06 to 2009/10 are based on national budget data.

Financial guarantees: Amounts drawn on government guarantees (Table 9)

The national government furnishes guarantees to various institutions that will realise as liabilities to the state only if these institutions are unable to meet their commitments. It is not possible to anticipate the portion of these guarantees that will realise 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.

2007 Budget Review

Table 1

Main Budget:

Revenue, expenditure, budget balance and financing 1)

	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06
	Actual outcome				Preliminary outcome	
R million						
Revenue						
Tax revenue (gross)	220 334,1	252 298,3	282 209,6	302 507,5	354 980,3	417 334,0
Less: SACU payments	-8 396,1	-8 204,8	-8 259,4	-9 722,7	-13 327,8	-14 144,9
Departmental receipts	3 498,0	4 087,6	4 191,9	5 931,4	5 520,4	7 642,3
Total current revenue	215 436,1	248 181,0	278 142,1	298 716,3	347 172,8	410 831,4
Transactions in assets and liabilities 2)	155,7	81,4	365,6	714,9	681,6	916,5
Main budget revenue	215 591,9	248 262,4	278 507,7	299 431,2	347 854,4	411 747,9
Expenditure 3)						
Statutory appropriations	126 920,3	136 945,4	144 836,2	158 544,3	175 496,3	192 340,8
Cost of servicing state debt 4)	46 320,9	47 580,7	46 807,7	46 312,9	48 851,2	50 912,0
Provincial equitable share	79 397,0	85 994,7	93 895,3	107 538,4	120 884,5	135 291,6
Other 5)	1 202,4	3 370,0	4 133,2	4 692,9	5 760,7	6 137,2
Appropriated by vote	107 013,7	125 959,1	146 687,8	170 164,9	193 044,8	224 419,1
Current payments 6)	41 647,6	46 720,9	52 044,0	56 902,7	62 760,8	69 880,6
Transfers and subsidies 7)	62 870,9	74 713,1	90 371,3	108 823,2	124 938,3	147 526,5
Payments for capital assets 8)	2 495,3	4 525,1	4 272,5	4 439,1	5 345,7	7 012,0
Plus: Contingency reserve	-	-	-	-	-	-
Total expenditure	233 934,0	262 904,5	291 524,0	328 709,2	368 541,2	416 759,9
Budget balance	-18 342,2	-14 642,2	-13 016,2	-29 278,0	-20 686,8	-5 012,0
Budget balance as percentage of GDP	-1,9%	-1,4%	-1,1%	-2,3%	-1,4%	-0,3%
Extraordinary payments 9)	-2 299,3	-2 077,7	-7 971,3	-7 443,5	-9 787,4	-4 553,9
Extraordinary receipts 10)	2 984,2	4 159,1	8 167,9	1 598,2	2 492,0	6 905,3
Net borrowing requirement	-17 657,3	-12 560,8	-12 819,6	-35 123,3	-27 982,1	-2 660,6
Financing						
Change in loan liabilities						
Domestic short-term loans (net)	4 978,9	-7 966,6	4 213,9	6 694,8	6 157,0	5 716,0
Domestic long-term loans (net)	6 406,3	-9 871,3	-3 017,4	31 123,1	37 876,3	23 085,6
Loans issued for financing:	4 182,7	-12 087,9	-6 940,3	24 037,4	29 055,0	18 844,8
New loans	20 312,0	14 647,1	15 549,9	51 404,9	57 598,3	45 874,0
Less: Discount	-964,6	-323,3	-355,0	-730,7	-2 191,6	-644,2
Redemptions (net of book profit)	-15 161,6	-22 433,4	-21 624,9	-26 636,8	-26 351,7	-26 385,0
Buy backs	-3,1	-3 978,3	-510,3	-	-	-
Loans issued for switching:	-57,4	2 216,6	270,2	-119,9	-639,5	-298,2
New loans	5 563,8	40 914,1	7 674,8	10 166,5	16 316,8	4 266,0
Less: Discount	-168,5	-1 675,3	-246,5	-116,0	-185,4	-25,0
Loans switched (net of book profit)	-5 452,7	-37 022,2	-7 158,1	-10 170,4	-16 770,9	-4 539,2
Loans issued for extraordinary purposes:	2 281,0	-	3 652,7	7 205,6	9 460,8	4 539,0
New loans	2 281,0	-	7 652,7	7 276,4	9 460,8	4 539,0
Less: Discount	-	-	-	-70,8	-	-
Buy back (net of book profit)	-	-	-4 000,0	-	-	-
Foreign loans (net)	1 901,8	33 130,8	14 310,1	1 045,1	4 623,0	518,2
Market loans	1 987,5	29 873,7	11 039,2	10 656,8	10 043,1	43,0
Arms procurement loan agreements	1 976,9	3 383,1	4 880,7	3 770,9	-	2 904,0
Less: Discount on issues of new loans	-	-57,1	-226,0	-80,7	-85,1	-
Redemptions (including revaluation of loans)	-2 062,6	-68,9	-1 383,8	-13 301,9	-5 335,0	-2 428,8
Change in cash and other balances (- increase)	4 370,3	-2 732,1	-2 687,0	-3 739,7	-20 674,2	-26 659,2
Total financing (net)	17 657,3	12 560,8	12 819,6	35 123,3	27 982,1	2 660,6
Gross domestic product (GDP)	951 682	1 048 755	1 198 344	1 288 952	1 430 673	1 580 119

1) This table summarises revenue, expenditure and the main budget balance since 2000/01. As available data are incomplete, the estimates are not fully consistent with other sources, such as the government finance statistics series of the Reserve Bank.

2) Transactions in assets and liabilities includes recovery of loans and advances and sale of capital assets. Transfers from the National Supplies Procurement Fund and Strategic Fuel Fund are excluded.

3) Expenditure for 2000/01 has been reclassified to be in line with the new economic reporting format.

4) Excluding discount on the sales of new government bonds, premium on debt portfolio restructuring and revaluation of foreign loan repayments. Including cost of raising loans and management cost.

5) Include statutory appropriations such as judges, magistrates and members of Parliament salaries and skills development funds. Standing appropriations have been re-classified

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

2006/07		2007/08	2008/09	2009/10		
Budget estimate	Revised estimate	Deviation	Medium term estimate			
R million						
456 786,0	489 662,0	32 876,0	556 562,0	606 870,0	659 819,7	Revenue
-19 744,4	-25 172,0	-5 427,6	-23 053,0	-27 075,0	-29 551,0	Tax revenue (gross)
8 585,1	9 532,5	947,4	9 185,2	9 377,7	9 163,4	Less: SACU payments
445 626,7	474 022,5	28 395,8	542 694,2	589 172,8	639 432,1	Departmental receipts
735,0	1 813,1	1 078,1	1 907,4	1 993,2	2 082,9	Total current revenue
446 361,7	475 835,6	29 473,9	544 601,6	591 166,0	641 515,0	2) Transactions in assets and liabilities
209 575,9	209 765,6	189,7	231 695,5	254 536,5	275 213,1	Main budget revenue
52 049,0	52 178,0	129,0	52 916,0	52 967,0	50 915,0	3) Expenditure
150 752,9	150 752,9	-	171 271,4	193 473,8	215 784,3	Statutory appropriations
6 774,0	6 834,7	60,7	7 508,1	8 095,7	8 513,8	4) Cost of servicing state debt
260 649,0	260 848,7	199,7	299 177,7	331 661,7	362 088,0	Provincial equitable share
81 647,9	78 702,1	-2 945,9	89 904,7	97 597,1	107 596,8	5) Other
172 625,5	176 453,6	56 392,6	202 626,0	227 038,7	246 510,0	Appropriated by vote
6 375,5	5 693,0	-682,5	6 647,0	7 025,8	7 981,3	6) Current payments
2 500,0	-	-2 500,0	3 000,0	8 000,0	13 000,0	7) Transfers and subsidies
472 724,9	470 614,3	-2 110,6	533 873,3	594 198,2	650 301,2	8) Payments for capital assets
-26 363,3	5 221,3	31 584,6	10 728,4	-3 032,2	-8 786,6	Plus: Contingency reserve
-1,7%	0,3%	2,0%	0,6%	-0,1%	-0,4%	Total expenditure
-	-4 207,0	-4 207,0	-400,0	-	-	Budget balance
1 700,0	3 341,8	1 641,8	1 250,0	1 250,0	1 250,0	9) Budget balance as percentage of GDP
-24 663,3	4 356,1	29 019,4	11 578,4	-1 782,2	-7 536,6	10) Extraordinary payments
5 800,0	5 800,0	-	5 750,0	5 750,0	5 750,0	Extraordinary receipts
8 693,9	1 407,2	-7 286,7	-9 019,0	1 412,2	10 122,6	Net borrowing requirement
8 693,9	1 407,2	-7 286,7	-9 019,0	1 412,2	10 122,6	Financing
45 488,9	39 410,3	-6 078,6	25 325,1	27 153,6	29 120,9	Change in loan liabilities
-989,4	-1 910,3	-920,9	-1 325,1	-1 153,4	-1 120,9	Domestic short-term loans (net)
-35 805,5	-35 875,0	-69,5	-33 019,0	-24 588,0	-17 877,4	Domestic long-term loans (net)
-	-217,8	-217,8	-	-	-	Loans issued for financing:
-	-	-	-	-	-	New loans
-	-	-	-	-	-	Less: Discount
-	-	-	-	-	-	Redemptions (net of book profit)
-	-	-	-	-	-	Buy backs
-	-	-	-	-	-	Loans issued for switching:
-	-	-	-	-	16 000,0	New loans
-	-	-	-	-	-	Less: Discount
-	-	-	-	-	-16 000,0	Loans switched (net of book profit)
-	-	-	-	-	-	Loans issued for extraordinary purposes:
-	-	-	-	-	-	New loans
-	-	-	-	-	-	Less: Discount
-	-	-	-	-	-	Buy back (net of book profit)
2 415,0	693,8	-1 721,2	-2 586,9	-5 082,3	-6 821,9	Foreign loans (net)
6 240,0	5 555,0	-685,0	-	-	8 590,0	Market loans
3 568,6	4 200,0	631,4	3 533,0	2 640,0	430,0	Arms procurement loan agreements
-	-46,1	-46,1	-	-	-	Less: Discount on issues of new loans
-7 393,6	-9 015,1	-1 621,5	-6 119,9	-7 722,3	-15 841,9	Redemptions (including revaluation of loans)
7 754,3	-12 257,1	-20 011,4	-5 722,5	-297,7	-1 514,1	Change in cash and other balances (- increase)
24 663,3	-4 356,1	-29 019,4	-11 578,4	1 782,2	7 536,6	Total financing (net)
1 528 633	1 755 340	226 707	1 938 934	2 141 747	2 379 299	Gross domestic product (GDP)

as Transfers and subsidies

- 6) Includes compensation of employees, payments for goods and services, interest on overdue accounts, rent on land and financial transactions in assets and liabilities.
7) Includes current and capital transfers and subsidies to business, households, foreign countries and other levels and funds of general government.
8) Includes acquisition and own account construction, construction of new assets and the cost of upgrading, improving and extensions to existing capital assets.
9) Includes premiums paid on destination bonds in switch auctions.
10) Includes proceeds from the sales of state assets and strategic supplies. Also included is "book profit" on domestic government bond buy-backs and source bonds issued in switch auctions, previously included as non-tax revenue, which does not represent actual cash receipts and is therefore excluded from revenue and premiums received on destination bonds in switch auctions.

Table 2
Main Budget:
Summary of revenue 1)

	1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96
	Actual collections						
R million							
Taxes on income and profits	34 430,7	39 580,9	44 661,6	47 559,4	50 933,7	61 004,7	68 883,8
Persons and individuals	20 008,8	24 149,6	29 968,9	33 833,0	37 805,3	44 972,8	51 179,3
Gold mines	1 016,1	644,4	523,7	421,5	622,5	1 172,7	893,7
Other mines	1 791,5	2 246,0	1 048,9	575,7	508,6	457,2	714,8
Companies 2)	11 013,3	11 870,5	12 490,8	12 126,0	10 359,3	11 961,3	14 059,0
Secondary tax on companies	-	-	-	-	876,7	1 303,6	1 262,2
Tax on retirement funds	-	-	-	-	-	-	-
Other 3)	601,1	670,4	629,3	603,1	761,4	1 137,1	774,8
Taxes on payroll and workforce	-	-	-	-	-	-	-
Skills development levy 4)	-	-	-	-	-	-	-
Taxes on property	1 033,6	1 098,2	1 127,8	1 187,5	1 500,9	2 074,7	2 233,9
Donations tax	4,3	6,5	6,8	18,0	39,0	104,4	61,0
Estate duty	75,9	82,0	78,7	84,9	118,3	125,3	181,3
Marketable securities tax	278,1	243,3	199,8	164,5	267,0	431,4	462,9
Transfer duties	675,3	766,4	842,6	920,1	1 076,7	1 413,5	1 528,7
Demutualisation charge 5)	-	-	-	-	-	-	-
Domestic taxes on goods and services	23 684,1	25 722,3	28 140,9	29 551,5	38 949,2	44 070,3	48 881,7
Value-added tax/sales tax 6)	16 752,1	18 260,7	18 791,8	17 506,1	25 449,0	29 288,4	32 768,2
Specific excise duties	2 578,4	2 888,5	3 360,1	4 099,5	4 628,3	5 431,3	6 075,0
Ad valorem excise duties	263,6	455,9	465,2	336,5	338,7	372,9	400,2
Levies on fuel	4 080,7	4 103,8	5 421,3	7 083,1	7 860,2	8 351,5	8 928,0
Air departure tax	-	-	-	-	-	-	-
Other 7)	9,3	13,3	102,5	526,4	673,0	626,1	710,2
Taxes on international trade and transactions	4 903,7	4 697,6	4 321,1	4 644,7	5 246,9	5 606,4	6 169,6
Customs duties	2 193,8	2 502,3	2 736,1	2 961,1	3 413,4	4 247,0	5 325,9
Import surcharges	2 625,4	2 075,3	1 455,5	1 520,9	1 756,1	1 170,8	456,7
Other 8)	84,6	119,9	129,5	162,7	77,3	188,5	387,1
Stamp duties and fees	685,2	657,3	712,2	760,4	846,7	942,9	1 024,8
State Miscellaneous Revenue (SMR) 9)	29,2	41,9	35,2	25,8	10,3	75,6	84,1
TOTAL TAX REVENUE (gross)	64 766,6	71 798,1	78 998,8	83 729,3	97 487,7	113 774,5	127 278,0
Departmental revenue 10)	2 052,4	1 993,1	1 606,5	1 920,2	2 088,3	1 586,2	2 460,2
Transactions in assets and liabilities	87,4	126,5	133,9	210,8	187,4	216,0	154,7
Less: SACU payments 11)	-1 365,8	-1 800,9	-2 760,3	-2 984,1	-3 089,4	-3 248,8	-3 890,1
TOTAL BUDGET REVENUE	65 540,6	72 116,8	77 979,0	82 876,1	96 674,0	112 327,9	126 002,7
Current revenue	65 453,2	71 990,3	77 845,1	82 665,3	96 486,6	112 112,0	125 848,0
Direct taxes	34 511,0	39 669,4	44 747,2	47 662,3	51 091,0	61 234,4	69 126,1
Indirect taxes	30 226,4	32 086,9	34 216,5	36 041,2	46 386,4	52 464,5	58 067,7
State Miscellaneous Revenue (SMR)	29,2	41,9	35,2	25,8	10,3	75,6	84,1
Departmental revenue (including grants)	2 052,4	1 993,1	1 606,5	1 920,2	2 088,3	1 586,2	2 460,2
Less: SACU payments	-1 365,8	-1 800,9	-2 760,3	-2 984,1	-3 089,4	-3 248,8	-3 890,1
Transactions in assets and liabilities	87,4	126,5	133,9	210,8	187,4	216,0	154,7
Receipts not regarded as revenue 12)	3 772,0	333,6	959,0	1 221,5	1 583,7	1 201,0	1 391,4

- 1) Figures prior to 1994/95 (representing the former State Revenue Account) are adjusted to be comparable to the current National Revenue Fund (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 exclude receipts from mining companies. Figures from 1999/00 onwards include receipts from all companies.
- 3) Including interest on overdue tax, non-resident shareholders' tax, non-residents' tax on interest and tax on undistributed profits.
- 4) Levy on payroll dedicated to skills development.
- 5) The 1998/99 and the 1999/00 figures include receipts of the demutualisation charge amounting to R278,5 million and R577,0 million respectively, which were not included in the budget estimates.
- 6) Including sales duty, which was replaced by a general sales tax in July 1978. The value added tax replaced the general sales tax in September 1991.
- 7) Including various levies, mining leases and ownership, cinematographic tax and other special levies imposed since 1974/75, as well as receipts of the Universal Service Fund since 1998/99 and the Human Resources Fund for 1998/99 and 1999/00.

Table 2
Main Budget:
Summary of revenue 1)

1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	
Actual collections							
82 876,1	95 003,6	108 021,5	116 148,9	126 146,1	147 310,4	164 565,9	Taxes on income and profits
59 519,8	68 342,4	77 733,9	85 883,8	86 478,9	90 389,5	94 336,7	Persons and individuals
507,7	332,5	188,6	-	-	-	-	Gold mines
1 341,6	1 349,4	1 946,1	-	-	-	-	Other mines
16 985,0	19 696,4	20 388,0	20 971,6	29 491,8	42 354,5	55 745,1	2) Companies
1 337,9	1 446,4	1 930,8	3 149,9	4 031,3	7 162,7	6 325,6	Secondary tax on companies
2 565,5	3 229,7	5 098,8	5 330,4	5 219,8	6 190,6	6 989,7	Tax on retirement funds
618,6	606,8	735,3	813,1	924,3	1 213,1	1 169,0	3) Other
-	-	-	0,1	1 257,4	2 717,3	3 352,1	Taxes on payroll and workforce
-	-	-	0,1	1 257,4	2 717,3	3 352,1	4) Skills development levy
2 359,3	2 618,4	2 830,5	3 808,4	3 978,8	4 628,3	5 084,6	Taxes on property
46,7	17,7	9,1	15,2	32,1	20,6	17,7	Donations tax
181,8	302,6	256,4	304,2	442,7	481,9	432,7	Estate duty
397,3	442,3	721,1	1 090,4	1 102,1	1 212,8	1 205,2	Marketable securities tax
1 733,5	1 855,8	1 565,4	1 821,6	2 401,9	2 913,0	3 429,0	Transfer duties
-	-	278,5	577,0	-	-	-	5) Demutualisation charge
53 572,9	60 619,0	66 270,8	72 304,7	79 091,6	86 888,4	97 581,9	Domestic taxes on goods and services
35 902,9	40 095,6	43 985,4	48 376,8	54 455,2	61 056,6	70 149,9	6) Value-added tax/sales tax
5 912,4	7 425,8	8 052,8	8 886,1	9 126,6	9 797,2	10 422,6	Specific excise duties
718,7	581,6	518,9	584,3	693,9	776,1	1 050,2	Ad valorem excise duties
10 391,6	12 091,2	13 640,0	14 289,8	14 495,3	14 923,2	15 333,8	Levies on fuel
-	-	-	-	85,8	296,4	324,8	Air departure tax
647,2	424,8	73,7	167,7	234,9	38,8	300,7	7) Other
7 200,5	5 638,6	6 052,5	6 778,1	8 226,6	8 680,1	9 619,7	Taxes on international trade and transactions
6 518,0	6 055,7	5 985,7	6 517,8	7 853,6	8 632,2	9 330,7	Customs duties
-5,9	-1,4	1,6	0,4	0,0	0,5	-	Import surcharges
688,4	-415,7	65,2	259,9	372,9	47,5	289,1	8) Other
1 202,4	1 483,8	1 489,0	1 618,9	1 561,6	1 767,2	1 572,4	Stamp duties and fees
121,2	-36,0	179,3	727,0	72,0	306,7	433,0	9) State Miscellaneous Revenue (SMR)
147 332,3	165 327,4	184 843,6	201 386,0	220 334,1	252 298,3	282 209,6	TOTAL TAX REVENUE (gross)
3 353,8	3 157,7	3 931,6	3 824,9	3 498,0	4 087,6	4 191,9	10) Departmental revenue
168,9	141,7	806,9	148,8	155,7	81,4	365,6	Transactions in assets and liabilities
-4 362,7	-5 237,2	-5 576,7	-7 197,3	-8 396,1	-8 204,8	-8 259,4	11) Less: SACU payments
146 492,4	163 389,6	184 005,4	198 162,4	215 591,9	248 262,4	278 507,7	TOTAL BUDGET REVENUE
146 323,4	163 247,9	183 198,5	198 013,6	215 436,1	248 181,0	278 142,1	Current revenue
83 104,6	95 323,9	108 565,5	117 045,3	127 878,3	150 530,1	168 368,4	Direct taxes
64 106,6	70 039,5	76 098,8	83 613,8	92 383,8	101 461,5	113 408,2	Indirect taxes
121,2	-36,0	179,3	727,0	72,0	306,7	433,0	State Miscellaneous Revenue (SMR)
3 353,8	3 157,7	3 931,6	3 824,9	3 498,0	4 087,6	4 191,9	Departmental revenue (including grants)
-4 362,7	-5 237,2	-5 576,7	-7 197,3	-8 396,1	-8 204,8	-8 259,4	Less: SACU payments
168,9	141,7	806,9	148,8	155,7	81,4	365,6	Transactions in assets and liabilities
1 629,4	2 947,4	2 757,6	7 238,3	2 984,5	4 159,1	8 167,9	12) Receipts not regarded as revenue

8) Including diamond export duties, miscellaneous customs and excise income, as well as ordinary levy collections.

9) Revenue received by SARS in respect of taxation which could not be allocated to specific revenue types. Previously shown as part of other non-tax revenue.

10) Premiums received on destination bonds on switch options, previously included in revenue, are now reflected under extraordinary receipts, but includes domestic and foreign grants previously shown separately as Grants received (RDP Fund).

11) 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.

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.

Table 2
Main Budget:
Summary of revenue 1)

R million	2003/04	2004/05	2005/06	2006/07		2007/08	
	Actual collections			Revised estimates	% change on actual 2005/06	Budget estimates Before tax proposals	After
Taxes on income and profits	171 962,8	195 219,1	230 803,6	274 300,0	18,8%	326 500,0	312 150,0
Persons and individuals	98 495,1	110 981,9	125 645,3	139 000,0	10,6%	163 900,0	155 335,0
Companies	60 880,8	70 781,9	86 160,8	114 771,0	33,2%	139 300,0	138 515,0
Secondary tax on companies	6 132,9	7 487,1	12 277,6	15 700,0	27,9%	18 000,0	16 000,0
Tax on retirement funds	4 897,7	4 406,1	4 783,1	2 750,0	-42,5%	3 000,0	-
Other	1 556,3	1 562,2	1 936,7	2 079,0	7,3%	2 300,0	2 300,0
Taxes on payroll and workforce	3 896,4	4 443,3	4 872,0	5 850,0	20,1%	6 500,0	6 500,0
Skills development levy	3 896,4	4 443,3	4 872,0	5 850,0	20,1%	6 500,0	6 500,0
Taxes on property	6 707,5	9 012,6	11 137,5	10 345,0	-7,1%	11 000,0	10 995,0
Donations tax	17,1	25,2	29,5	30,0	1,8%	35,0	30,0
Estate duty	417,1	506,9	624,7	700,0	12,1%	750,0	450,0
Marketable securities tax	1 101,1	1 365,9	1 973,4	2 915,0	47,7%	3 165,0	3 465,0
Transfer duties	5 172,1	7 114,6	8 510,0	6 700,0	-21,3%	7 050,0	7 050,0
Domestic taxes on goods and services	110 173,5	131 982,8	151 361,9	174 667,0	15,4%	196 865,0	199 210,0
Value-added tax/sales tax	80 681,8	98 157,9	114 351,6	134 562,0	17,7%	155 068,0	155 068,0
Specific excise duties	11 364,6	13 066,7	14 546,5	16 100,0	10,7%	16 312,4	17 792,4
Ad valorem excise duties	1 016,2	1 015,2	1 157,3	1 300,0	12,3%	1 500,0	1 415,0
Levies on fuel	16 652,4	19 190,4	20 506,7	21 750,0	6,1%	22 987,7	23 937,7
Air departure tax	367,2	412,2	458,2	500,0	9,1%	520,0	520,0
Other	91,5	140,5	341,7	455,0	33,2%	477,0	477,0
Taxes on international trade and transactions	8 414,3	13 285,7	18 201,9	23 900,0	31,3%	27 485,0	27 485,0
Customs duties	8 479,4	12 888,4	18 303,5	23 500,0	28,4%	27 084,0	27 084,0
Other	-65,1	397,3	-101,6	400,0	-493,7%	401,0	401,0
Stamp duties and fees	1 360,1	1 167,7	792,8	600,0	-24,3%	612,0	222,0
State Miscellaneous Revenue (SMR)	-7,1	-130,9	164,2	-	-	-	-
TOTAL TAX REVENUE (gross)	302 507,5	354 980,3	417 334,0	489 662,0	17,3%	568 962,0	556 562,0
Departmental revenue	5 931,4	5 520,4	7 642,3	9 532,5	24,7%	9 185,2	9 185,2
Transactions in assets and liabilities	714,9	681,6	916,5	1 813,1	97,8%	1 907,4	1 907,4
Less: SACU payments	-9 722,7	-13 327,8	-14 144,9	-25 172,0	78,0%	-23 053,0	-23 053,0
TOTAL BUDGET REVENUE	299 431,2	347 854,4	411 747,9	475 835,6	15,6%	557 001,6	544 601,6
Current revenue	298 716,3	347 172,8	410 831,4	474 022,5	15,4%	555 094,2	542 694,2
Direct taxes	176 293,5	200 194,5	236 329,7	280 880,0	18,9%	333 785,0	319 130,0
Indirect taxes	126 221,1	154 916,7	180 840,1	208 782,0	15,5%	235 177,0	237 432,0
State Miscellaneous Revenue (SMR)	-7,1	-130,9	164,2	-	-	-	-
Departmental revenue (including grants)	5 931,4	5 520,4	7 642,3	9 532,5	24,7%	9 185,2	9 185,2
Less: SACU payments	-9 722,7	-13 327,8	-14 144,9	-25 172,0	78,0%	-23 053,0	-23 053,0
Transactions in assets and liabilities	714,9	681,6	916,5	1 813,1	97,8%	1 907,4	1 907,4
Receipts not regarded as revenue	1 598,2	2 492,0	6 905,3	3 514,9	-49,1%	1 250,0	1 250,0

- 1) Figures prior to 1994/95 (representing the former State Revenue Account) are adjusted to be comparable to the current National Revenue Fund (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 exclude receipts from mining companies. Figures from 1999/00 onwards include receipts from all companies.
- 3) Including interest on overdue tax, non-resident shareholders' tax, non-residents' tax on interest and tax on undistributed profits.
- 4) Levy on payroll dedicated to skills development.
- 5) The 1998/99 and the 1999/00 figures include receipts of the demutualisation charge amounting to R278,5 million and R577,0 million respectively, which were not included in the budget estimates.
- 6) Including sales duty, which was replaced by a general sales tax in July 1978. The value added tax replaced the general sales tax in September 1991.
- 7) Including various levies, mining leases and ownership, cinematographic tax and other special levies imposed since 1974/75, as well as receipts of the Universal Service Fund since 1998/99 and the Human Resources Fund for 1998/99 and 1999/00.

Table 2
Main Budget:
Summary of revenue 1)

2007/08		2008/09		2009/10		
% change on revised 2006/07	% of total budget revenue	Estimates	% change on after tax proposals 2007/08	Estimates	% change on 2008/09	
13,8%	57,3%	342 534,9	9,7%	373 080,7	8,9%	Taxes on income and profits
11,8%	28,5%	170 880,0	10,0%	186 865,7	9,4%	Persons and individuals
20,7%	25,4%	151 714,9	9,5%	165 296,5	9,0%	2) Companies
1,9%	2,9%	17 456,0	9,1%	18 306,3	4,9%	Secondary tax on companies
-100,0%	—	—	—	—	—	Tax on retirement funds
10,6%	0,4%	2 484,0	8,0%	2 612,2	5,2%	3) Other
11,1%	1,2%	7 150,0	10,0%	7 850,7	9,8%	Taxes on payroll and workforce
11,1%	1,2%	7 150,0	10,0%	7 850,7	9,8%	4) Skills development levy
6,3%	2,0%	11 995,5	9,1%	13 130,1	9,5%	Taxes on property
—	0,0%	32,7	9,1%	35,7	9,2%	Donations tax
-35,7%	0,1%	491,0	9,1%	544,2	10,8%	Estate duty
18,9%	0,6%	3 780,3	9,1%	4 135,6	9,4%	Marketable securities tax
5,2%	1,3%	7 691,6	9,1%	8 414,5	9,4%	Transfer duties
14,1%	36,6%	214 791,0	7,8%	232 263,4	8,1%	Domestic taxes on goods and services
15,2%	28,5%	169 174,4	9,1%	185 076,8	9,4%	6) Value-added tax/sales tax
10,5%	3,3%	18 148,2	2,0%	18 511,2	2,0%	Specific excise duties
8,8%	0,3%	1 543,8	9,1%	1 688,9	9,4%	Ad valorem excise duties
10,1%	4,4%	24 895,2	4,0%	25 891,0	4,0%	Levies on fuel
4,0%	0,1%	543,4	4,5%	600,0	10,4%	Air departure tax
4,8%	0,1%	486,0	1,9%	495,5	2,0%	7) Other
15,0%	5,0%	30 166,6	9,8%	33 252,3	10,2%	Taxes on international trade and transactions
15,3%	5,0%	29 716,6	9,7%	32 792,3	10,4%	Customs duties
0,2%	0,1%	450,0	12,2%	460,0	2,2%	8) Other
-63,0%	0,0%	232,0	4,5%	242,5	4,5%	Stamp duties and fees
—	—	—	—	—	—	9) State Miscellaneous Revenue (SMR)
13,7%	102,2%	606 870,0	9,0%	659 819,7	8,7%	TOTAL TAX REVENUE (gross)
-3,6%	1,7%	9 377,7	2,1%	9 163,4	-2,3%	10) Departmental revenue
5,2%	0,4%	1 993,2	4,5%	2 082,9	4,5%	Transactions in assets and liabilities
-8,4%	-4,2%	-27 075,0	17,4%	-29 551,0	9,1%	11) Less: SACU payments
14,5%	100,0%	591 166,0	8,6%	641 515,0	8,5%	TOTAL BUDGET REVENUE
14,5%	99,6%	589 172,8	8,6%	639 432,1	8,5%	Current revenue
13,6%	58,6%	350 208,6	9,7%	381 511,3	8,9%	Direct taxes
13,7%	43,6%	256 661,5	8,1%	278 308,3	8,4%	Indirect taxes
—	—	—	—	—	—	State Miscellaneous Revenue (SMR)
-3,6%	1,7%	9 377,7	2,1%	9 163,4	-2,3%	Departmental revenue (including grants)
-8,4%	-4,2%	-27 075,0	17,4%	-29 551,0	9,1%	Less: SACU payments
5,2%	0,4%	1 993,2	4,5%	2 082,9	4,5%	Transactions in assets and liabilities
-64,4%	0,2%	1 250,0	—	1 250,0	—	12) Receipts not regarded as revenue

8) Including diamond export duties, miscellaneous customs and excise income, as well as ordinary levy collections.

9) Revenue received by SARS in respect of taxation which could not be allocated to specific revenue types. Previously shown as part of other non-tax revenue.

10) Premiums received on destination bonds on switch options, previously included in revenue, are now reflected under extraordinary receipts, but includes

11) 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.

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.

Table 3
Main Budget:
Revenue – detailed classification

R thousands	2003/04	2004/05	2005/06			
	Actual collections		Before tax proposals	After	Revised estimate	Actual collection
Taxes on income and profits	171 962 773	195 219 114	211 350 000	200 855 000	228 730 000	230 803 550
Income tax on persons and individuals	98 495 130	110 981 881	124 000 000	116 890 000	125 760 000	125 645 347
Tax on corporate income						
Companies	60 880 803	70 781 871	72 100 000	68 715 000	84 900 000	86 160 777
Secondary tax on companies	6 132 930	7 487 073	8 700 000	8 700 000	11 850 000	12 277 625
Tax on retirement funds	4 897 650	4 406 121	4 900 000	4 900 000	4 500 000	4 783 107
Other						
Interest on overdue income tax	1 556 260	1 562 168	1 650 000	1 650 000	1 720 000	1 936 694
Taxes on payroll and workforce	3 896 435	4 443 296	5 000 000	4 908 000	5 000 000	4 872 040
Skills development levy	3 896 435	4 443 296	5 000 000	4 908 000	5 000 000	4 872 040
Taxes on property	6 707 470	9 012 634	10 270 000	9 820 000	11 120 000	11 137 524
Estate, inheritance and gift taxes						
Donations tax	17 131	25 189	30 000	30 000	30 000	29 459
Estate duty	417 130	506 914	540 000	540 000	590 000	624 654
Taxes on financial and capital transactions						
Marketable securities tax	1 101 147	1 365 902	1 300 000	1 300 000	1 800 000	1 973 373
Transfer duties	5 172 062	7 114 629	8 400 000	7 950 000	8 700 000	8 510 038
Domestic taxes on goods and services	110 173 530	131 982 800	141 085 000	143 091 300	152 370 000	151 361 930
Value-added tax	80 681 755	98 157 875	106 250 000	105 975 000	115 000 000	114 351 638
Specific excise duties						
Beer	3 448 727	3 963 493	4 120 000	4 510 000	4 450 000	4 427 641
Sorghum beer and sorghum flour	38 989	42 448	40 000	40 000	45 000	40 560
Wine and other fermented beverages	513 667	739 748	700 000	810 000	650 000	848 622
Mineral water	8 659	–	–	–	–	–
Spirits	1 200 950	1 507 530	1 670 000	1 860 000	1 900 000	1 622 520
Cigarettes and cigarette tobacco	4 698 781	5 348 515	5 320 000	5 897 800	6 070 000	6 024 031
Pipe tobacco and cigars	336 262	389 370	360 000	402 200	350 000	391 873
Petroleum products	786 786	802 312	820 000	819 300	860 000	854 720
Revenue from neighbouring countries	331 755	273 237	170 000	170 000	274 000	336 568
<i>Ad valorem</i> excise duties	1 016 151	1 015 184	1 200 000	1 190 000	1 200 000	1 157 271
Levies on fuel	16 652 388	19 190 431	19 700 000	20 650 000	20 700 000	20 506 668
Taxes on specific services						
Levy on financial services	-206	-2 807	–	–	–	-48
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	367 163	412 176	430 000	462 000	440 000	458 158
Plastic bags levy	–	41 214	90 000	90 000	90 000	61 385
Mining leases and ownership						
Other mines	64 958	2 226	110 000	110 000	150 000	138 289
Other						
Universal Service Fund	26 745	99 848	105 000	105 000	191 000	142 034
Taxes on international trade and transactions	8 414 278	13 285 694	13 200 000	13 200 000	18 960 000	18 201 875
Import duties						
Customs duties	8 479 415	12 888 364	13 000 000	13 000 000	18 600 000	18 303 465
Import surcharges	–	–	–	–	–	–
Other						
Ordinary levy	591	103	–	–	–	–
Miscellaneous customs and excise receipts	-65 728	397 227	200 000	200 000	360 000	-101 590
Other taxes	1 360 087	1 167 655	1 250 000	900 000	870 000	792 842
Stamp duties and fees	1 360 087	1 167 655	1 250 000	900 000	870 000	792 842
State Miscellaneous Revenue (SMR)	-7 064	-130 927	–	–	–	164 234
TOTAL TAX REVENUE (gross)	302 507 509	354 980 266	382 155 000	372 774 300	417 050 000	417 333 995

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

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

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

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

Table 3
Main Budget:
Revenue – detailed classification

2006/07				2007/08		R thousands
Budget estimates Before tax proposals	After tax proposals	Revised estimate	% change on 2005/06 actual	Before tax proposals	After tax proposals	
260 740 500	245 815 500	274 300 000	18,8%	326 500 000	312 150 000	Taxes on income and profits
144 600 000	132 475 000	139 000 000	10,6%	163 900 000	155 335 000	Income tax on persons and individuals
95 600 500	95 200 500	114 771 000	33,2%	139 300 000	138 515 000	Tax on corporate income
13 850 000	13 850 000	15 700 000	27,9%	18 000 000	16 000 000	Companies
4 800 000	2 400 000	2 750 000	-42,5%	3 000 000	–	Secondary tax on companies
						Tax on retirement funds
1 890 000	1 890 000	2 079 000	7,3%	2 300 000	2 300 000	Other
						Interest on overdue income tax
5 600 000	5 600 000	5 850 000	20,1%	6 500 000	6 500 000	Taxes on payroll and workforce
5 600 000	5 600 000	5 850 000	20,1%	6 500 000	6 500 000	Skills development levy
13 462 000	8 922 000	10 345 000	-7,1%	11 000 000	10 995 000	Taxes on property
32 000	30 000	30 000	1,8%	35 000	30 000	Estate, inheritance and gift taxes
650 000	612 000	700 000	12,1%	750 000	450 000	Donations tax
						Estate duty
2 070 000	2 070 000	2 915 000	47,7%	3 165 000	3 465 000	Taxes on financial and capital transactions
10 710 000	6 210 000	6 700 000	-21,3%	7 050 000	7 050 000	Marketable securities tax
						Transfer duties
171 537 000	171 884 500	174 667 000	15,4%	196 865 000	199 210 000	Domestic taxes on goods and services
132 200 000	131 200 000	134 562 000	17,7%	155 068 000	155 068 000	Value-added tax
4 580 000	5 022 000	4 700 000	6,2%	4 794 000	5 274 000	Specific excise duties
46 000	46 000	45 000	10,9%	45 450	45 450	Beer
670 000	743 000	750 000	-11,6%	780 000	855 000	Sorghum beer and sorghum flour
–	–	–	–	–	–	Wine and other fermented beverages
2 050 000	2 260 000	2 110 000	30,0%	2 194 400	2 434 400	Mineral water
6 340 000	6 950 000	6 900 000	14,5%	6 831 000	7 481 000	Spirits
360 000	394 500	395 000	0,8%	402 900	437 900	Cigarettes and cigarette tobacco
920 000	920 000	920 000	7,6%	970 600	970 600	Pipe tobacco and cigars
280 000	280 000	280 000	-16,8%	294 000	294 000	Petroleum products
1 362 000	1 340 000	1 300 000	12,3%	1 500 000	1 415 000	1) Revenue from neighbouring countries
21 800 000	21 800 000	21 750 000	6,1%	22 987 650	23 937 650	2) <i>Ad valorem</i> excise duties
–	–	–	–	–	–	Levies on fuel
460 000	460 000	500 000	9,1%	520 000	520 000	Taxes on specific services
94 000	94 000	80 000	30,3%	82 000	82 000	Levy on financial services
160 000	160 000	160 000	15,7%	165 000	165 000	Taxes on use of goods or permission to use goods or to perform activities
215 000	215 000	215 000	51,4%	230 000	230 000	Air departure tax
						Plastic bags levy
						Mining leases and ownership
						Other mines
						Other
						Universal Service Fund
23 600 000	23 600 000	23 900 000	31,3%	27 485 000	27 485 000	Taxes on international trade and transactions
23 200 000	23 200 000	23 500 000	28,4%	27 084 000	27 084 000	Import duties
–	–	–	–	–	–	Customs duties
–	–	–	–	–	–	Import surcharges
400 000	400 000	400 000	-493,7%	401 000	401 000	Other
						Ordinary levy
						Miscellaneous customs and excise receipts
974 000	964 000	600 000	-24,3%	612 000	222 000	Other taxes
974 000	964 000	600 000	-24,3%	612 000	222 000	Stamp duties and fees
–	–	–	–	–	–	3) State Miscellaneous Revenue (SMR)
475 913 500	456 786 000	489 662 000	17,3%	568 962 000	556 562 000	TOTAL TAX REVENUE (gross)

Revenue Fund of Namibia up to independence are included.

5) Unallocated departmental revenue previously classified by departments as miscellaneous revenue.

6) 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. The 2005/06 revised estimate includes the proceeds from the foreign exchange amnesty.

2007 Budget Review

Table 3
Main Budget:
Revenue – detailed classification

	2003/04	2004/05	2005/06			
	Actual collections		Before tax proposals	After	Revised estimate	Actual collection
R thousands						
TOTAL TAX REVENUE (gross)	302 507 509	354 980 266	382 155 000	372 774 300	417 050 000	417 333 995
Less: SACU payments 4)	-9 722 697	-13 327 791	-12 052 901	-12 052 901	-14 144 921	-14 144 921
Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)	-9 722 697	-13 327 791	-12 052 901	-12 052 901	-14 144 921	-14 144 921
TOTAL TAX REVENUE (net of SACU payments)	292 784 812	341 652 475	370 102 099	360 721 399	402 905 079	403 189 074
Sales of goods and services other than capital assets	2 448 943	2 205 593	2 005 000	2 005 000	2 495 028	2 242 728
Sales of goods and services produced by departments						
Administrative fees	1 820 509	1 611 604	1 340 000	1 340 000	1 976 602	1 756 946
Other sales	614 840	448 075	495 000	495 000	369 269	335 066
Sales of scrap, waste, arms and other used current goods	13 594	145 914	170 000	170 000	149 157	150 716
Transfers received	130 121	3 740	4 800	4 800	5 563	50 234
of which: foreign grants received	66 685		-	-	-	-
Fines, penalties and forfeits	344 109	387 653	2 815 000	2 815 000	239 732	279 894
of which: foreign exchange amnesty proceeds	-	-	2 400 000	2 400 000	-	-
Interest, dividends and rent on land	3 008 272	2 923 380	3 677 601	3 677 601	4 713 741	5 069 467
Interest						
Cash balances	144 900	133 931	135 486	135 486	190 719	181 314
Corporation for Public Deposits	40 375	90 819	70 846	70 846	4 000	31 284
Exchequer deposits	1 779 616	1 504 448	1 876 000	1 876 000	1 731 000	1 887 202
Other	-	-	-	-	458 272	470 845
Dividends						
ACSA	246 177	170 086	178 500	178 500	234 000	220 067
Central Energy Fund	189 221	-	208 616	208 616	-	-
Eskom	-	569 000	619 334	619 334	981 000	981 000
Industrial Development Corporation	55 000	-	59 602	59 602	65 000	65 000
Operating surpluses of accounts and enterprises	-	-	-	-	-	-
Reserve Bank	170 664	73 157	80 656	80 656	76 815	7 429
SA Broadcasting Corporation	1 780	-	1 929	1 929	1 780	-
Telkom	186 797	228 307	239 722	239 722	828 192	828 193
SAFCOL	68 000	30 000	31 500	31 500	30 000	30 000
Denel	-	-	10 410	10 410	-	-
Other	1 588	15 864	-	-	-	234 503
Rent on land	124 154	107 768	165 000	165 000	112 963	132 630
Other revenue	-	-	-	-	-	-
Unspecified 5)	-	-	-	-	-	-
TOTAL DEPARTMENTAL REVENUE	5 931 445	5 520 366	8 502 401	8 502 401	7 454 064	7 642 323
TOTAL CURRENT REVENUE	298 716 257	347 172 841	378 604 500	369 223 800	410 359 143	410 831 397
Sales of capital assets	16 493	26 187	130 000	130 000	70 008	79 282
Transactions in assets and liabilities (Recoveries of loans)	698 409	655 377	515 690	515 690	655 928	837 230
TOTAL BUDGET REVENUE	299 431 159	347 854 405	379 250 190	369 869 490	411 085 079	411 747 909
Receipts not regarded as revenue 6)	1 598 205	2 492 046	1 528 700	1 528 700	6 497 240	6 905 266
Proceeds from state asset restructuring	9 182	26 018	-	-	4 497 240	4 497 240
Adjustments due to transactions in government stock	1 589 023	2 466 028	1 528 700	1 528 700	2 000 000	2 408 026

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

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

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

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

Table 3
Main Budget:
Revenue – detailed classification

2006/07				2007/08		R thousands
Budget estimates Before tax proposals	After tax proposals	Revised estimate	% change on 2005/06 actual	Before tax proposals	After tax proposals	
475 913 500	456 786 000	489 662 000	17,3%	568 962 000	556 562 000	TOTAL TAX REVENUE (gross)
-19 744 393	-19 744 393	-25 172 000	78,0%	-23 053 000	-23 053 000	4) Less: SACU payments Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)
-19 744 393	-19 744 393	-25 172 000	78,0%	-23 053 000	-23 053 000	
456 169 107	437 041 607	464 490 000	15,2%	545 909 000	533 509 000	TOTAL TAX REVENUE (net of SACU payments)
2 579 493	2 579 493	2 305 464	2,8%	2 425 348	2 425 348	Sales of goods and services other than capital assets
2 037 220	2 037 220	1 839 964	4,7%	1 935 642	1 935 642	Sales of goods and services produced by departments
386 255	386 255	384 099	14,6%	404 072	404 072	Administrative fees
156 018	156 018	81 401	-46,0%	85 634	85 634	Other sales
						Sales of scrap, waste, arms and other used current goods
5 819	5 819	196	-99,6%	206	206	Transfers received
-	-	-	-	-	-	<i>of which: foreign grants received</i>
250 760	250 760	428 574	53,1%	450 860	450 860	Fines, penalties and forfeits
-	-	-	-	-	-	<i>of which: foreign exchange amnesty proceeds</i>
5 748 998	5 748 998	6 798 235	34,1%	6 308 809	6 308 809	Interest, dividends and rent on land
261 600	261 600	200 000	10,3%	210 400	210 400	Interest
-	-	-	-100,0%	-	-	Cash balances
1 528 000	1 528 000	2 340 000	24,0%	1 636 000	1 636 000	Corporation for Public Deposits
1 742 000	1 742 000	1 758 000	-	2 776 000	2 776 000	Exchequer deposits
						Other
245 700	245 700	231 075	5,0%	242 628	242 628	Dividends
-	-	-	-	-	-	ACSA
800 000	800 000	1 030 050	5,0%	75 000	75 000	Central Energy Fund
70 000	70 000	70 000	-	-	-	Eskom
-	-	-	-	-	-	Industrial Development Corporation
80 656	80 656	80 656	985,6%	84 688	84 688	Operating surpluses of accounts and enterprises
1 780	1 780	-	-	-	-	Reserve Bank
869 602	869 602	869 602	5,0%	1 086 999	1 086 999	SA Broadcasting Corporation
31 500	31 500	31 500	5,0%	-	-	Telkom
-	-	-	-	-	-	SAFCOL
-	-	-	-	-	-	Denel
-	-	-	-	-	-	Other
118 160	118 160	187 352	41,3%	197 094	197 094	Rent on land
-	-	-	-	-	-	Other revenue
-	-	-	-	-	-	5) Unspecified
8 585 070	8 585 070	9 532 469	24,7%	9 185 223	9 185 223	TOTAL DEPARTMENTAL REVENUE
464 754 177	445 626 677	474 022 469	15,4%	555 094 223	542 694 223	TOTAL CURRENT REVENUE
73 229	73 229	11 234	-85,8%	11 818	11 818	Sales of capital assets
661 754	661 754	1 801 898	115,2%	1 895 597	1 895 597	Transactions in assets and liabilities (Recoveries of loans)
465 489 160	446 361 660	475 835 601	15,6%	557 001 638	544 601 638	TOTAL BUDGET REVENUE
1 700 000	1 700 000	3 514 920	-49,1%	1 250 000	1 250 000	6) Receipts not regarded as revenue Proceeds from state asset restructuring Adjustments due to transactions in government stock
200 000	200 000	2 512 172	-	250 000	250 000	
1 500 000	1 500 000	1 002 748	-58,4%	1 000 000	1 000 000	

Revenue Fund of Namibia up to independence are included.

5) Unallocated departmental revenue previously classified by departments as miscellaneous revenue.

6) 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. The 2005/06 revised estimate includes the proceeds from the foreign exchange amnesty.

Table 4
Main Budget: Expenditure defrayed from the
National Revenue Fund by vote

R million	2003/04			2004/05	
	Expenditure on budget vote Outcome	of which transfers to provinces 1)	transfers to local government 2)	Expenditure on budget vote Outcome	of which transfers to provinces 1)
Central Government Administration					
Presidency	142,7	–	–	167,7	–
Parliament	448,5	–	–	580,8	–
Foreign Affairs	2 163,8	–	–	2 393,1	–
Home Affairs	2 022,0	–	–	2 069,4	–
Provincial and Local Government	9 456,3	259,6	5 035,3	13 138,2	220,5
<i>of which: Local government equitable share</i>	2 442,2	–	2 442,2	4 480,7	–
Public Works	2 028,3	–	262,4	2 248,8	–
Financial and Administrative Services					
Government Communication and Information System	186,0	–	–	211,3	–
National Treasury	12 140,1	2 534,5	645,0	13 535,4	3 348,4
Public Service and Administration	160,7	–	–	134,1	–
Public Service Commission	69,3	–	–	77,0	–
SA Management Development Institute	36,9	–	–	34,4	–
Statistics South Africa	300,3	–	–	371,2	–
Social Services					
Arts and Culture	924,1	–	–	1 113,8	–
Education	10 557,0	1 135,9	–	11 340,4	990,5
Health	7 735,6	6 783,2	–	8 454,9	7 443,5
Labour	1 071,8	–	–	1 163,5	–
Social Development	39 357,3	–	–	47 766,3	–
Sport and Recreation South Africa	224,1	–	121,9	282,5	9,0
Justice and Protection Services					
Correctional Services	7 849,7	–	–	8 828,8	–
Defence	20 504,7	–	–	20 201,3	–
Independent Complaints Directorate	41,3	–	–	47,0	–
Justice and Constitutional Development	4 236,4	–	–	4 670,0	–
Safety and Security	22 692,9	–	–	25 414,5	–
Economic Services and Infrastructure					
Agriculture	1 194,8	66,4	–	1 408,2	343,8
Communications	841,0	–	–	1 654,0	–
Environmental Affairs and Tourism	1 455,6	–	–	1 660,5	–
Housing	4 560,0	4 355,2	–	4 808,4	4 589,1
Land Affairs	1 635,9	–	–	2 022,0	6,3
Minerals and Energy	1 812,5	–	245,1	1 876,4	–
Public Enterprises	84,0	–	–	678,7	–
Science and Technology	1 391,6	–	–	1 632,9	–
Trade and Industry	2 349,2	–	–	2 521,9	–
Transport	6 232,5	–	9,1	6 679,9	–
Water Affairs and Forestry	4 251,5	–	1 294,5	3 857,7	–
	170 158,1	15 134,8	7 613,3	193 044,8	16 951,1
Plus:					
Unallocated funds/Projected underspending	–	–	–	–	–
Contingency reserve	–	–	–	–	–
Subtotal: Appropriations by vote	170 158,1	15 134,8	7 613,3	193 044,8	16 951,1
Plus:					
Direct charges on the National Revenue Fund					
State debt cost (National Treasury)	46 312,9	–	–	48 851,2	–
Provincial equitable share (National Treasury) 3)	107 538,4	107 538,4	–	120 884,5	120 884,5
Skills levy and Setas (Labour)	3 777,0	–	–	4 725,4	–
Members' remuneration (Parliament)	191,3	–	–	203,9	–
Judges and Magistrates salaries (Justice and Const. Dev.)	729,7	–	–	829,4	–
President and Deputy President salaries (The Presidency)	1,7	–	–	2,0	–
Standing appropriations	–	–	–	–	–
Main budget expenditure	328 709,2	122 673,1	7 613,3	368 541,2	137 835,6

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

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

Table 4
Main Budget: Expenditure defrayed from the
National Revenue Fund by vote

2004/05	2005/06			2006/07		
<i>of which transfers to local government 2)</i>	Preliminary outcome	<i>of which transfers to provinces 1)</i>	<i>transfers to local government 2)</i>	Budget estimate	Adjusted appropriation	R million
						Central Government Administration
-	190,1	-	-	255,9	238,9	Presidency
-	673,8	-	-	782,1	782,1	Parliament
-	2 687,7	-	-	3 042,1	3 042,1	Foreign Affairs
-	3 172,1	-	-	2 800,4	2 800,4	Home Affairs
9 423,6	15 976,1	40,7	11 383,3	24 903,4	25 392,3	Provincial and Local Government
4 480,7	5 436,2	-	5 436,2	6 756,1	6 756,1	<i>of which: Local government equitable share</i>
-	2 354,3	-	-	3 080,2	3 116,8	Public Works
						Financial and Administrative Services
-	253,6	-	-	288,0	294,6	Government Communication and Information System
516,9	13 100,7	2 984,1	387,5	15 571,3	16 752,9	National Treasury
-	197,0	-	-	325,6	442,4	Public Service and Administration
-	91,1	-	-	96,3	97,0	Public Service Commission
-	55,4	-	-	58,9	58,9	SA Management Development Institute
-	643,9	-	-	1 074,5	1 161,8	Statistics South Africa
						Social Services
-	1 121,0	-	-	1 318,5	1 330,1	Arts and Culture
-	12 436,8	1 248,4	-	14 129,2	14 299,2	Education
-	9 937,1	8 907,3	-	11 270,0	11 454,0	Health
-	1 295,9	-	-	1 512,7	1 493,5	Labour
-	55 067,8	-	-	62 005,5	62 382,4	Social Development
133,8	436,8	24,0	-	352,2	959,9	Sport and Recreation South Africa
						Justice and Protection Services
-	9 631,2	-	-	10 630,7	9 831,5	Correctional Services
-	23 510,5	-	-	23 830,1	23 902,9	Defence
-	54,5	-	-	65,9	65,9	Independent Complaints Directorate
-	5 153,5	-	-	6 269,9	6 478,6	Justice and Constitutional Development
-	29 360,8	-	-	32 557,7	32 521,2	Safety and Security
						Economic Services and Infrastructure
-	1 906,8	410,0	-	1 957,6	2 367,6	Agriculture
-	1 034,4	-	-	1 280,2	1 322,3	Communications
-	1 775,7	-	-	2 018,1	2 061,8	Environmental Affairs and Tourism
-	5 248,8	4 867,9	-	6 860,9	7 333,7	Housing
-	2 876,9	8,0	-	4 852,2	3 730,2	Land Affairs
196,1	2 191,6	-	297,5	2 548,3	2 635,1	Minerals and Energy
-	2 671,5	-	-	683,5	2 869,9	Public Enterprises
-	2 041,3	-	-	2 614,1	2 617,1	Science and Technology
-	3 056,4	-	-	3 665,9	3 942,0	Trade and Industry
-	10 409,9	-	241,7	12 870,5	13 746,8	Transport
341,1	3 804,0	-	164,5	4 476,5	4 660,3	
10 611,6	224 419,1	18 490,5	12 474,5	260 049,0	266 186,5	
						Plus:
-	-	-	-	600,0	-2 100,0	Unallocated funds/Projected underspending
-	-	-	-	2 500,0	-	Contingency reserve
10 611,6	224 419,1	18 490,5	12 474,5	263 149,0	264 086,5	Subtotal: Appropriations by vote
						Plus:
						Direct charges on the National Revenue Fund
-	50 912,0	-	-	52 049,0	52 588,1	State debt cost (National Treasury)
-	135 291,6	135 291,6	-	150 752,9	150 752,9	3) Provincial equitable share (National Treasury)
-	4 883,3	-	-	5 500,0	5 500,0	Skills levy and Setas (Labour)
-	211,7	-	-	229,2	229,2	Members' remuneration (Parliament)
-	1 040,1	-	-	1 042,7	1 071,1	Judges and Magistrates salaries (Justice and Const. Dev.)
-	2,0	-	-	2,1	2,2	President and Deputy President salaries (The Presidency)
-	-	-	-	-	-	Standing appropriations
10 611,6	416 759,9	153 782,1	12 474,5	472 724,9	474 229,9	Main budget expenditure

3) Provincial equitable share, excluding conditional grants to provinces.

Table 4
Main Budget: Expenditure defrayed from the
National Revenue Fund by vote

R million	2006/07			2007/08		
	Projected vote outturn	of which transfers to provinces 1)	transfers to local government 2)	Budget estimate	of which transfers to provinces 1)	transfers to local government 2)
Central Government Administration						
Presidency	230,9	–	–	254,7	–	–
Parliament	632,4	–	–	835,7	–	–
Foreign Affairs	3 022,1	–	–	3 856,4	–	–
Home Affairs	2 496,9	–	–	3 314,6	–	–
Provincial and Local Government	25 390,0	–	13 712,3	28 844,2	–	15 297,1
<i>of which: Local government equitable share</i>	6 756,1	–	6 756,1	7 548,6	–	7 548,6
Public Works	3 108,2	–	–	3 693,1	–	–
Financial and Administrative Services						
Government Communication and Information System	294,6	–	–	375,8	–	–
National Treasury	16 504,0	4 983,5	640,3	19 708,2	6 164,0	995,3
Public Service and Administration	442,4	–	–	357,3	–	–
Public Service Commission	96,4	–	–	105,4	–	–
SA Management Development Institute	58,9	–	–	71,1	–	–
Statistics South Africa	1 103,3	–	–	1 100,3	–	–
Social Services						
Arts and Culture	1 330,1	–	–	1 608,0	180,0	–
Education	14 255,2	1 712,5	–	16 000,9	1 905,6	–
Health	11 356,6	10 206,5	–	12 655,1	11 321,0	–
Labour	1 433,2	–	–	2 032,9	–	–
Social Development	61 870,3	–	–	67 232,1	–	–
Sport and Recreation South Africa	922,2	119,0	600,0	3 157,2	194,0	2 700,0
Justice and Protection Services						
Correctional Services	9 224,5	–	–	10 742,3	–	–
Defence	23 876,3	–	–	25 922,3	–	–
Independent Complaints Directorate	61,9	–	–	80,9	–	–
Justice and Constitutional Development	5 885,8	–	–	7 277,8	–	–
Safety and Security	32 521,2	–	–	35 917,5	–	–
Economic Services and Infrastructure						
Agriculture	2 327,6	401,1	–	2 281,2	461,7	–
Communications	1 317,0	–	–	1 423,5	–	–
Environmental Affairs and Tourism	2 027,1	–	–	2 590,8	–	–
Housing	6 915,7	6 404,2	–	8 877,6	8 237,9	–
Land Affairs	3 330,2	8,0	–	5 678,5	–	–
Minerals and Energy	2 516,5	–	355,1	2 966,1	–	467,8
Public Enterprises	2 869,9	–	–	1 064,0	–	–
Science and Technology	2 617,1	–	–	3 142,5	–	–
Trade and Industry	3 842,0	58,2	–	4 845,6	–	–
Transport	13 101,6	3 241,0	170,0	15 857,9	3 029,4	1 174,0
Water Affairs and Forestry	3 866,3	–	300,0	5 306,3	–	550,0
	260 848,7	27 134,1	15 777,6	299 177,7	31 493,7	21 184,2
Plus:						
Unallocated funds/Projected underspending	–	–	–	–	–	–
Contingency reserve	–	–	–	3 000,0	–	–
Subtotal: Appropriations by vote	260 848,7	27 134,1	15 777,6	302 177,7	31 493,7	21 184,2
Plus:						
Direct charges on the National Revenue Fund						
State debt cost (National Treasury)	52 178,0	–	–	52 916,0	–	–
Provincial equitable share (National Treasury) 3)	150 752,9	150 752,9	–	171 271,4	171 271,4	–
Skills levy and Setas (Labour)	5 500,0	–	–	6 000,0	–	–
Members' remuneration (Parliament)	222,8	–	–	242,4	–	–
Judges and Magistrates salaries (Justice and Const. Dev.)	1 109,7	–	–	1 263,5	–	–
President and Deputy President salaries (The Presidency)	2,2	–	–	2,2	–	–
Standing appropriations	–	–	–	–	–	–
Main budget expenditure	470 614,3	177 887,0	15 777,6	533 873,3	202 765,1	21 184,2

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

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

Table 4
Main Budget: Expenditure defrayed from the
National Revenue Fund by vote

2008/09			2009/10			R million
Budget estimate	of which transfers to provinces 1)	transfers to local government 2)	Budget estimate	of which transfers to provinces 1)	transfers to local government 2)	
263,0	-	-	271,7	-	-	Central Government Administration
882,9	-	-	929,2	-	-	Presidency
4 088,0	-	-	4 665,4	-	-	Parliament
4 160,1	-	-	4 301,0	-	-	Foreign Affairs
32 477,9	-	16 306,2	39 262,1	-	18 460,5	Home Affairs
8 053,1	-	8 053,1	9 130,2	-	9 130,2	Provincial and Local Government
4 122,1	-	-	4 708,4	-	-	of which: Local government equitable share
						Public Works
						Financial and Administrative Services
389,6	-	-	426,7	-	-	Government Communication and Information System
21 840,7	6 846,7	1 650,0	24 005,3	7 996,7	1 850,0	National Treasury
409,6	-	-	343,5	-	-	Public Service and Administration
110,5	-	-	117,0	-	-	Public Service Commission
76,0	-	-	87,2	-	-	SA Management Development Institute
1 251,0	-	-	1 545,4	-	-	Statistics South Africa
						Social Services
2 083,9	338,0	-	2 368,1	466,0	-	Arts and Culture
18 226,3	2 201,4	-	19 400,9	1 501,3	-	Education
13 943,8	12 543,2	-	15 199,4	13 725,8	-	Health
1 698,4	-	-	1 790,1	-	-	Labour
73 220,4	-	-	79 269,4	-	-	Social Development
4 364,4	290,0	3 800,0	1 980,0	402,3	1 300,0	Sport and Recreation South Africa
						Justice and Protection Services
11 365,8	-	-	12 267,8	-	-	Correctional Services
28 016,4	-	-	28 631,8	-	-	Defence
95,4	-	-	110,7	-	-	Independent Complaints Directorate
8 166,5	-	-	9 228,3	-	-	Justice and Constitutional Development
39 143,5	-	-	43 568,8	-	-	Safety and Security
						Economic Services and Infrastructure
2 385,0	483,9	-	2 400,4	529,8	-	Agriculture
1 476,9	-	-	1 517,2	-	-	Communications
2 786,3	-	-	2 969,8	-	-	Environmental Affairs and Tourism
10 585,4	9 852,8	-	12 528,8	11 530,8	-	Housing
5 995,3	-	-	5 190,9	-	-	Land Affairs
3 408,0	-	595,6	4 147,1	-	897,0	Minerals and Energy
140,7	-	-	149,9	-	-	Public Enterprises
3 639,5	-	-	4 088,4	-	-	Science and Technology
4 667,4	-	-	5 291,4	-	-	Trade and Industry
19 576,4	3 266,0	3 170,0	21 454,6	2 507,2	2 325,0	Transport
6 605,0	-	600,0	7 871,3	-	462,0	
331 661,7	35 822,1	26 121,8	362 088,0	38 660,0	25 294,5	
						Plus:
8 000,0	-	-	13 000,0	-	-	Unallocated funds/Projected underspending
						Contingency reserve
339 661,7	35 822,1	26 121,8	375 088,0	38 660,0	25 294,5	Subtotal: Appropriations by vote
						Plus:
						Direct charges on the National Revenue Fund
52 967,0	-	-	50 915,0	-	-	State debt cost (National Treasury)
193 473,8	193 473,8	-	215 784,3	215 784,3	-	3) Provincial equitable share (National Treasury)
6 500,0	-	-	6 825,0	-	-	Skills levy and Setas (Labour)
254,0	-	-	266,7	-	-	Members' remuneration (Parliament)
1 339,3	-	-	1 419,7	-	-	Judges and Magistrates salaries (Justice and Const. Dev.)
2,4	-	-	2,5	-	-	President and Deputy President salaries (The Presidency)
-	-	-	-	-	-	Standing appropriations
594 198,2	229 295,9	26 121,8	650 301,2	254 444,3	25 294,5	Main budget expenditure

3) Provincial equitable share, excluding conditional grants to provinces.

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

R million	2003/04		2004/05		2005/06		2006/07
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
Current payments							
Compensation of employees	119 885,3	34,4%	129 543,7	33,8%	141 425,6	32,5%	157 348,1
Goods and services	45 817,5	13,1%	49 475,1	12,9%	59 746,1	13,7%	67 935,8
Interest and rent on land	46 312,9	13,3%	48 851,2	12,7%	50 912,0	11,7%	52 178,0
Financial transactions in assets and liabilities	214,8	0,1%	827,0	0,2%	409,8	0,1%	49,5
Total current payments	212 230,5	60,9%	228 697,0	59,7%	252 493,5	58,0%	277 511,4
Transfers and subsidies							
Provinces and municipalities	14 141,3	4,1%	16 913,1	4,4%	19 793,2	4,6%	30 276,1
Provincial agencies and funds	0,0	0,0%	0,0	0,0%	-0,2	-0,0%	-
Municipalities	14 141,3	4,1%	16 913,0	4,4%	19 793,4	4,6%	30 276,1
<i>of which: Local government share</i> 2)	6 350,4	1,8%	7 677,5	2,0%	9 643,3	2,2%	18 057,9
Departmental agencies and accounts	30 685,8	8,8%	32 835,7	8,6%	38 736,9	8,9%	45 681,7
Social security funds	-	-	-	-	-	-	-
Entities	30 685,8	8,8%	32 835,7	8,6%	38 736,9	8,9%	45 681,7
Universities and technikons	8 430,9	2,4%	9 391,8	2,5%	9 848,5	2,3%	11 048,5
Public corporations and private enterprises	9 364,1	2,7%	11 007,8	2,9%	14 371,8	3,3%	16 729,0
Public corporations	6 030,6	1,7%	7 308,5	1,9%	10 193,5	2,3%	12 551,5
Subsidies on production	3 909,8	1,1%	4 040,6	1,1%	4 320,8	1,0%	5 552,5
Other transfers	2 120,9	0,6%	3 267,9	0,9%	5 872,7	1,4%	6 999,0
Private enterprises	3 333,4	1,0%	3 699,3	1,0%	4 178,3	1,0%	4 177,4
Subsidies on production	2 893,6	0,8%	3 221,5	0,8%	3 703,1	0,9%	3 649,7
Other transfers	439,9	0,1%	477,8	0,1%	475,2	0,1%	527,7
Foreign governments and international organisations	795,8	0,2%	680,4	0,2%	852,8	0,2%	981,6
Non-profit institutions	5 119,2	1,5%	5 747,2	1,5%	6 854,4	1,6%	8 661,2
Households	52 766,0	15,1%	61 712,5	16,1%	71 782,8	16,5%	81 821,9
Social benefits	46 191,8	13,3%	54 529,3	14,2%	63 121,8	14,5%	71 149,9
Other transfers to households	6 574,1	1,9%	7 183,3	1,9%	8 661,0	2,0%	10 672,0
Total transfers and subsidies	121 303,1	34,8%	138 288,5	36,1%	162 240,5	37,3%	195 199,9
Payments for capital assets							
Buildings and other fixed structures	10 148,5	2,9%	11 023,1	2,9%	12 834,8	3,0%	15 059,3
Buildings	5 437,3	1,6%	6 226,1	1,6%	7 309,9	1,7%	9 968,3
Other fixed structures	4 711,2	1,4%	4 797,0	1,3%	5 525,0	1,3%	5 091,0
Machinery and equipment	4 597,2	1,3%	5 142,9	1,3%	6 880,4	1,6%	5 962,6
Transport equipment	1 138,8	0,3%	1 341,3	0,3%	1 662,8	0,4%	1 801,0
Other machinery and equipment	3 458,4	1,0%	3 801,6	1,0%	5 217,6	1,2%	4 161,6
Cultivated assets	21,7	0,0%	1,6	0,0%	4,8	0,0%	2,4
Software and other intangible assets	53,8	0,0%	133,4	0,0%	338,7	0,1%	220,2
Land and subsoil assets	72,4	0,0%	51,2	0,0%	207,8	0,0%	207,9
Total payments for capital assets	14 893,6	4,3%	16 352,2	4,3%	20 266,4	4,7%	21 452,6
Subtotal: Votes and statutory amounts	348 427,2	100,0%	383 337,7	100,0%	435 000,4	100,0%	494 163,9
Plus:							
Contingency reserve	-	-	-	-	-	-	-
Total consolidated expenditure	348 427,2	100,0%	383 337,7	100,0%	435 000,4	100,0%	494 163,9

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

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

2006/07	2007/08		2008/09		2009/10		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
31,8%	177 369,8	31,8%	193 232,3	31,2%	210 367,8	31,1%	Current payments
13,7%	77 624,8	13,9%	87 499,4	14,1%	98 978,8	14,6%	Compensation of employees
10,6%	52 916,0	9,5%	52 967,0	8,6%	50 915,0	7,5%	Goods and services
0,0%	–	–	–	–	–	–	Interest and rent on land
56,2%	307 910,6	55,1%	333 698,7	53,9%	360 261,6	53,3%	Financial transactions in assets and liabilities
							Total current payments
							Transfers and subsidies
6,1%	37 272,1	6,7%	44 852,6	7,2%	48 766,3	7,2%	Provinces and municipalities
–	–0,0	–0,0%	–	–	–	–	Provincial agencies and funds
6,1%	37 272,1	6,7%	44 852,6	7,2%	48 766,3	7,2%	Municipalities
3,7%	20 675,6	3,7%	23 774,8	3,8%	29 444,1	4,4%	2) of which: Local government share
9,2%	50 557,1	9,1%	55 427,6	9,0%	59 605,5	8,8%	Departmental agencies and accounts
–	–	–	–	–	–	–	Social security funds
9,2%	50 557,1	9,1%	55 427,6	9,0%	59 605,5	8,8%	Entities
2,2%	11 992,3	2,1%	13 359,9	2,2%	14 728,8	2,2%	Universities and technikons
3,4%	17 611,0	3,2%	17 607,5	2,8%	20 843,4	3,1%	Public corporations and private enterprises
2,5%	12 752,5	2,3%	12 672,0	2,0%	15 467,6	2,3%	Public corporations
1,1%	6 014,6	1,1%	7 088,3	1,1%	8 905,8	1,3%	Subsidies on production
1,4%	6 737,9	1,2%	5 583,7	0,9%	6 561,8	1,0%	Other transfers
0,8%	4 858,5	0,9%	4 935,5	0,8%	5 375,8	0,8%	Private enterprises
0,7%	3 897,4	0,7%	4 244,0	0,7%	4 615,2	0,7%	Subsidies on production
0,1%	961,1	0,2%	691,5	0,1%	760,5	0,1%	Other transfers
0,2%	943,0	0,2%	990,0	0,2%	1 017,9	0,2%	Foreign governments and international organisations
1,8%	10 939,1	2,0%	13 995,9	2,3%	15 096,0	2,2%	Non-profit institutions
16,6%	91 792,5	16,4%	101 396,2	16,4%	110 131,0	16,3%	Households
14,4%	77 905,3	14,0%	84 997,6	13,7%	92 759,3	13,7%	Social benefits
2,2%	13 887,2	2,5%	16 398,6	2,6%	17 371,7	2,6%	Other transfers to households
39,5%	221 106,9	39,6%	247 629,6	40,0%	270 188,9	40,0%	Total transfers and subsidies
							Payments for capital assets
3,0%	18 880,3	3,4%	22 314,6	3,6%	24 268,6	3,6%	Buildings and other fixed structures
2,0%	10 475,9	1,9%	12 299,3	2,0%	13 468,6	2,0%	Buildings
1,0%	8 404,4	1,5%	10 015,3	1,6%	10 800,0	1,6%	Other fixed structures
1,2%	6 454,9	1,2%	6 710,2	1,1%	7 688,7	1,1%	Machinery and equipment
0,4%	2 070,3	0,4%	2 206,5	0,4%	2 591,7	0,4%	Transport equipment
0,8%	4 384,7	0,8%	4 503,7	0,7%	5 097,0	0,8%	Other machinery and equipment
0,0%	7,6	0,0%	7,9	0,0%	17,9	0,0%	Cultivated assets
0,0%	573,8	0,1%	566,9	0,1%	591,7	0,1%	Software and other intangible assets
0,0%	431,3	0,1%	110,0	0,0%	117,7	0,0%	Land and subsoil assets
4,3%	26 347,9	4,7%	29 709,7	4,8%	32 684,6	4,8%	Total payments for capital assets
100,0%	555 365,5	99,5%	611 038,0	98,7%	663 135,2	98,1%	Subtotal: Votes and statutory amounts
–	3 000,0	0,5%	8 000,0	1,3%	13 000,0	1,9%	Plus:
							Contingency reserve
100,0%	558 365,5	100,0%	619 038,0	100,0%	676 135,2	100,0%	Total consolidated expenditure

adjusted accordingly.

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

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

	2003/04		2004/05		2005/06		2006/07
	Estimated outcome	% of total	Estimated outcome	% of total	Estimated outcome	% of total	Revised estimate
R million							
General government services and unallocatable expenditure 2)	22 585,4	7,5%	24 279,1	7,3%	26 329,7	6,9%	29 077,3
Protection services	59 701,5	19,8%	64 179,5	19,2%	73 312,5	19,1%	77 638,3
Defence and intelligence	22 576,7	7,5%	22 651,8	6,8%	26 189,6	6,8%	26 561,5
Police	23 837,4	7,9%	26 704,2	8,0%	30 821,3	8,0%	34 256,7
Prisons	8 086,1	2,7%	9 077,1	2,7%	9 870,3	2,6%	9 525,5
Justice	5 201,4	1,7%	5 746,4	1,7%	6 431,3	1,7%	7 294,7
Social services	176 900,4	58,6%	197 337,5	59,0%	226 462,5	59,0%	264 925,5
Education	70 763,5	23,4%	76 269,4	22,8%	84 432,3	22,0%	94 979,1
Health	37 862,5	12,5%	41 362,8	12,4%	47 804,7	12,4%	54 527,2
Social security and welfare	51 634,8	17,1%	60 756,0	18,2%	71 823,4	18,7%	81 359,2
Housing	6 006,9	2,0%	6 555,5	2,0%	7 333,9	1,9%	9 088,0
Community development 3)	10 632,7	3,5%	12 393,8	3,7%	15 068,3	3,9%	24 972,0
Economic services	42 926,9	14,2%	48 690,4	14,6%	57 983,8	15,1%	70 344,9
Water schemes and related services	5 363,8	1,8%	5 811,2	1,7%	6 148,4	1,6%	6 806,6
Fuel and energy	1 609,1	0,5%	2 433,1	0,7%	2 811,8	0,7%	3 909,0
Agriculture, forestry and fishing	6 365,7	2,1%	7 071,9	2,1%	8 872,3	2,3%	10 240,6
Mining, manufacturing and construction	1 198,9	0,4%	1 312,8	0,4%	3 763,0	1,0%	3 027,9
Transport and communication	15 711,2	5,2%	18 016,7	5,4%	20 790,6	5,4%	28 524,1
Other economic services 4)	12 678,1	4,2%	14 044,7	4,2%	15 597,7	4,1%	17 836,7
Subtotal: Votes and statutory amounts	302 114,3	100,0%	334 486,5	100,0%	384 088,6	100,0%	441 986,0
Plus:							
Contingency reserve	–	–	–	–	–	–	–
Total non-interest expenditure	302 114,3	–	334 486,5	–	384 088,6	–	441 986,0
Interest	46 312,9	–	48 851,2	–	50 912,0	–	52 178,0
Total consolidated expenditure	348 427,2	–	383 337,7	–	435 000,6	–	494 164,0

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

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

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

2006/07	2007/08		2008/09		2009/10		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	
							R million
6,6%	34 796,1	6,9%	38 076,9	6,8%	40 852,1	6,7%	2) General government services and unallocatable expenditure
17,6%	86 993,4	17,3%	94 202,8	16,9%	101 770,3	16,6%	Protection services
6,0%	29 054,0	5,8%	31 271,3	5,6%	32 092,1	5,2%	Defence and intelligence
7,8%	37 969,7	7,6%	41 309,7	7,4%	45 924,7	7,5%	Police
2,2%	11 086,5	2,2%	11 742,0	2,1%	12 687,9	2,1%	Prisons
1,7%	8 883,3	1,8%	9 879,7	1,8%	11 065,5	1,8%	Justice
59,9%	296 630,8	59,0%	331 833,2	59,5%	366 386,5	59,8%	Social services
21,5%	104 672,0	20,8%	117 176,7	21,0%	129 170,2	21,1%	Education
12,3%	60 264,2	12,0%	66 066,5	11,8%	73 059,8	11,9%	Health
18,4%	89 509,3	17,8%	98 420,4	17,6%	107 834,4	17,6%	Social security and welfare
2,1%	11 912,2	2,4%	14 672,0	2,6%	16 957,2	2,8%	Housing
5,6%	30 273,0	6,0%	35 497,6	6,4%	39 364,9	6,4%	3) Community development
15,9%	84 029,1	16,7%	93 958,0	16,8%	103 211,4	16,9%	Economic services
1,5%	9 066,4	1,8%	10 632,6	1,9%	12 427,7	2,0%	Water schemes and related services
0,9%	2 996,4	0,6%	3 418,7	0,6%	4 228,2	0,7%	Fuel and energy
2,3%	12 621,9	2,5%	13 568,6	2,4%	13 369,1	2,2%	Agriculture, forestry and fishing
0,7%	3 504,1	0,7%	2 460,3	0,4%	2 581,8	0,4%	Mining, manufacturing and construction
6,5%	34 530,9	6,9%	40 173,5	7,2%	44 763,6	7,3%	Transport and communication
4,0%	21 309,4	4,2%	23 704,4	4,2%	25 841,0	4,2%	4) Other economic services
100,0%	502 449,5	100,0%	558 071,0	100,0%	612 220,2	100,0%	Subtotal: Votes and statutory amounts
–	3 000,0	–	8 000,0	–	13 000,0	–	Plus: Contingency reserve
–	505 449,5	–	566 071,0	–	625 220,2	–	Total non-interest expenditure
–	52 916,0	–	52 967,0	–	50 915,0	–	Interest
–	558 365,5	–	619 038,0	–	676 135,2	–	Total consolidated expenditure

3) Including cultural, recreational and sport services.

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

Table 7
Consolidated government expenditure 1)

	2003/04		2004/05		2005/06		2006/07
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
R million							
Economic classification							
Current payments	245 152,5	65,4%	264 743,4	64,6%	290 387,6	62,3%	319 253,9
Compensation of employees	131 699,9	35,2%	142 010,6	34,6%	155 453,6	33,3%	172 316,2
Goods and services	62 239,1	16,6%	69 014,9	16,8%	79 400,0	17,0%	90 626,4
Interest and rent on land	50 103,3	13,4%	52 229,7	12,7%	54 373,1	11,7%	55 287,7
Financial transactions in assets and liabilities	1 110,2	0,3%	1 488,2	0,4%	1 161,0	0,2%	1 023,6
Transfers and subsidies	110 499,2	29,5%	125 297,4	30,6%	148 502,9	31,9%	179 945,2
Municipalities	14 672,0	3,9%	17 457,1	4,3%	20 288,3	4,4%	30 820,5
Departmental agencies and accounts	15 421,9	4,1%	15 107,3	3,7%	18 790,3	4,0%	22 517,2
Universities and technikons	8 869,0	2,4%	10 433,0	2,5%	11 082,6	2,4%	12 529,3
Public corporations and private enterprises	11 963,5	3,2%	12 553,7	3,1%	17 229,3	3,7%	20 045,8
Foreign governments and international organisations	795,8	0,2%	687,5	0,2%	852,8	0,2%	981,6
Non-profit institutions	5 744,9	1,5%	7 036,3	1,7%	8 083,5	1,7%	10 520,6
Households	53 032,0	14,2%	62 022,4	15,1%	72 176,0	15,5%	82 530,1
Payments for capital assets	18 916,4	5,1%	20 074,9	4,9%	27 250,0	5,8%	29 878,0
Buildings and other fixed structures	12 076,6	3,2%	12 752,8	3,1%	16 539,7	3,5%	21 342,6
Machinery and equipment	5 613,0	1,5%	6 263,7	1,5%	8 077,7	1,7%	7 677,4
Cultivated assets	26,6	0,0%	12,6	0,0%	15,9	0,0%	12,5
Software and other intangible assets	1 039,7	0,3%	976,4	0,2%	2 229,3	0,5%	606,9
Land and subsoil assets	160,5	0,0%	69,3	0,0%	387,4	0,1%	238,6
Subtotal: Economic classification	374 568,1	100,0%	410 115,8	100,0%	466 140,5	100,0%	529 077,0
Functional classification							
General government services and unallocable expenditure 2)	24 864,5	6,6%	26 839,7	6,5%	31 319,3	6,7%	33 515,4
Protection services	60 782,5	16,2%	64 946,1	15,8%	74 094,2	15,9%	78 925,6
Defence and intelligence	23 589,6	6,3%	23 426,1	5,7%	26 958,7	5,8%	27 847,7
Police	23 837,4	6,4%	26 704,2	6,5%	30 821,3	6,6%	34 256,7
Prisons	8 086,1	2,2%	9 077,1	2,2%	9 870,3	2,1%	9 525,5
Justice	5 269,4	1,4%	5 738,7	1,4%	6 443,9	1,4%	7 295,8
Social services	179 600,3	47,9%	200 501,4	48,9%	229 514,1	49,2%	270 072,5
Education	71 423,9	19,1%	76 692,0	18,7%	84 813,2	18,2%	95 520,4
Health	38 832,1	10,4%	42 529,9	10,4%	49 112,3	10,5%	56 433,1
Social security and welfare	51 564,7	13,8%	60 672,6	14,8%	71 449,4	15,3%	81 239,3
Housing	6 219,0	1,7%	6 769,6	1,7%	7 570,5	1,6%	9 841,4
Community development 3)	11 560,7	3,1%	13 837,2	3,4%	16 568,7	3,6%	27 038,3
Economic services	59 217,5	15,8%	65 598,8	16,0%	76 840,1	16,5%	91 276,0
Water schemes and related services	12 951,6	3,5%	15 261,0	3,7%	15 535,8	3,3%	14 996,0
Fuel and energy	1 609,1	0,4%	2 433,1	0,6%	2 811,8	0,6%	3 909,0
Agriculture, forestry and fishing	6 730,3	1,8%	7 460,4	1,8%	9 290,6	2,0%	10 557,0
Mining, manufacturing and construction	1 352,9	0,4%	1 472,6	0,4%	3 953,2	0,8%	3 218,8
Transport and communication	21 872,4	5,8%	22 219,6	5,4%	25 986,0	5,6%	36 692,3
Other economic services 4)	14 701,2	3,9%	16 752,2	4,1%	19 262,6	4,1%	21 902,9
Interest	50 103,3	13,4%	52 229,7	12,7%	54 373,1	11,7%	55 287,7
Subtotal: Functional classification	374 568,1	100,0%	410 115,8	100,0%	466 140,7	100,0%	529 077,1
Plus:							
Contingency reserve	–	–	–	–	–	–	–
Total consolidated expenditure	374 568,1	–	410 115,8	–	466 140,7	–	529 077,1

1) Consisting of national and provincial government, social security funds and selected public entities. Refer to Annexure D for a detailed list of entities included. In some cases figures were estimated by the National Treasury and may differ from data published by Statistics South Africa and the Reserve Bank.

Table 7
Consolidated government expenditure 1)

2006/07	2007/08		2008/09		2009/10		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
60,3%	353 613,0	59,2%	384 146,4	58,4%	416 483,7	58,2%	Economic classification
32,6%	193 818,8	32,5%	211 210,1	32,1%	229 583,5	32,1%	Current payments
17,1%	102 338,1	17,1%	114 464,4	17,4%	129 081,7	18,0%	Compensation of employees
10,4%	56 120,3	9,4%	57 217,5	8,7%	55 849,4	7,8%	Goods and services
0,2%	1 335,7	0,2%	1 254,4	0,2%	1 969,1	0,3%	Interest and rent on land
							Financial transactions in assets and liabilities
34,0%	203 326,3	34,1%	226 861,2	34,5%	246 107,3	34,4%	Transfers and subsidies
5,8%	37 813,9	6,3%	45 439,7	6,9%	49 412,8	6,9%	Municipalities
4,3%	23 717,3	4,0%	25 051,1	3,8%	25 139,7	3,5%	Departmental agencies and accounts
2,4%	13 648,1	2,3%	15 026,2	2,3%	16 408,3	2,3%	Universities and technikons
3,8%	21 175,8	3,5%	21 230,3	3,2%	24 637,6	3,4%	Public corporations and private enterprises
0,2%	943,0	0,2%	990,0	0,2%	1 017,9	0,1%	Foreign governments and international organisations
2,0%	12 860,8	2,2%	15 841,5	2,4%	16 953,8	2,4%	Non-profit institutions
15,6%	93 167,5	15,6%	103 282,4	15,7%	112 537,3	15,7%	Households
5,6%	40 194,5	6,7%	46 545,3	7,1%	53 331,8	7,4%	Payments for capital assets
4,0%	29 280,4	4,9%	35 834,9	5,4%	41 981,0	5,9%	Buildings and other fixed structures
1,5%	9 243,1	1,5%	9 718,1	1,5%	10 238,2	1,4%	Machinery and equipment
0,0%	17,6	0,0%	18,0	0,0%	28,7	0,0%	Cultivated assets
0,1%	923,2	0,2%	859,2	0,1%	894,7	0,1%	Software and other intangible assets
0,0%	730,2	0,1%	115,0	0,0%	189,1	0,0%	Land and subsoil assets
100,0%	597 133,8	100,0%	657 553,0	100,0%	715 922,8	100,0%	Subtotal: Economic classification
							Functional classification
6,3%	40 107,0	6,7%	43 082,8	6,6%	45 786,0	6,4%	General government services and unallocable expenditure
14,9%	88 218,4	14,8%	94 981,8	14,4%	102 670,1	14,3%	Protection services
5,3%	30 292,8	5,1%	32 060,1	4,9%	32 979,4	4,6%	Defence and intelligence
6,5%	37 969,7	6,4%	41 309,7	6,3%	45 924,7	6,4%	Police
1,8%	11 086,5	1,9%	11 742,0	1,8%	12 687,9	1,8%	Prisons
1,4%	8 869,5	1,5%	9 870,0	1,5%	11 078,1	1,5%	Justice
51,0%	302 842,5	50,7%	338 819,1	51,5%	375 214,0	52,4%	Social services
18,1%	105 492,3	17,7%	117 946,9	17,9%	130 712,7	18,3%	Education
10,7%	62 663,3	10,5%	68 757,7	10,5%	76 047,7	10,6%	Health
15,4%	89 353,3	15,0%	98 263,6	14,9%	107 684,5	15,0%	Social security and welfare
1,9%	13 035,9	2,2%	16 307,2	2,5%	19 331,3	2,7%	Housing
5,1%	32 297,6	5,4%	37 543,6	5,7%	41 437,8	5,8%	Community development
17,3%	109 845,6	18,4%	123 451,7	18,8%	136 403,2	19,1%	Economic services
2,8%	17 439,8	2,9%	18 214,0	2,8%	20 364,5	2,8%	Water schemes and related services
0,7%	2 996,4	0,5%	3 418,7	0,5%	4 228,2	0,6%	Fuel and energy
2,0%	12 982,1	2,2%	13 966,5	2,1%	13 792,8	1,9%	Agriculture, forestry and fishing
0,6%	3 701,8	0,6%	2 676,0	0,4%	2 816,5	0,4%	Mining, manufacturing and construction
6,9%	46 714,8	7,8%	56 464,4	8,6%	64 122,9	9,0%	Transport and communication
4,1%	26 010,6	4,4%	28 712,2	4,4%	31 078,3	4,3%	Other economic services
10,4%	56 120,3	9,4%	57 217,5	8,7%	55 849,4	7,8%	Interest
100,0%	597 133,8	100,0%	657 553,0	100,0%	715 922,8	100,0%	Subtotal: Functional classification
–	3 000,0	–	8 000,0	–	13 000,0	–	Plus:
–	600 133,8	–	665 553,0	–	728 922,8	–	Total consolidated expenditure

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

3) Including cultural, recreational and sport services.

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

Table 8
Total debt of government 1)

	1982/83	1983/84	1984/85	1985/86	1986/87	1987/88	1988/89
R million							
Marketable domestic debt	20 980	23 894	28 651	33 544	39 956	47 385	61 124
<i>Government bonds</i>	20 199	23 463	27 797	32 808	39 195	47 173	60 860
<i>Treasury bills</i>	781	431	854	736	761	212	264
<i>Bridging bonds</i>	–	–	–	–	–	–	–
Non-marketable domestic debt 3)	3 320	4 183	4 187	3 646	4 443	7 675	5 386
Total domestic debt	24 300	28 077	32 838	37 190	44 399	55 060	66 510
Total foreign debt 4)	1 229	1 441	2 201	2 295	2 446	2 442	2 227
Total loan debt gross	25 529	29 518	35 039	39 485	46 845	57 502	68 737
Cash balances	3 336	2 818	893	1 081	1 573	1 588	3 785
Total loan debt net	22 193	26 700	34 146	38 404	45 272	55 914	64 952
Gold and Foreign Exchange Contingency Reserve Account 5)	892	655	2 033	1 940	3 469	2 554	11 158
Composition of debt (excluding cash balances):							
Marketable domestic debt	82,2%	80,9%	81,8%	85,0%	85,3%	82,4%	88,9%
<i>Government bonds</i>	79,1%	79,5%	79,3%	83,1%	83,7%	82,0%	88,5%
<i>Treasury bills</i>	3,1%	1,5%	2,4%	1,9%	1,6%	0,4%	0,4%
<i>Bridging bonds</i>	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Non-marketable domestic debt 3)	13,0%	14,2%	11,9%	9,2%	9,5%	13,3%	7,8%
Total domestic debt	95,2%	95,1%	93,7%	94,2%	94,8%	95,8%	96,8%
Total foreign debt 4)	4,8%	4,9%	6,3%	5,8%	5,2%	4,2%	3,2%
Percentages of GDP:							
Total domestic debt	28,5%	28,6%	28,7%	28,3%	28,5%	30,3%	30,3%
Total foreign debt	1,4%	1,5%	1,9%	1,7%	1,6%	1,3%	1,0%
Total loan debt gross	29,9%	30,1%	30,6%	30,1%	30,1%	31,6%	31,3%
Total loan debt net	26,0%	27,2%	29,8%	29,3%	29,1%	30,7%	29,6%

Sources: National Treasury and South African Reserve Bank.

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

2) As projected at the end of January 2007.

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

Table 8
Total debt of government 1)

1989/90	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	R million
72 923	85 546	104 646	138 681	181 460	225 662	263 844	3) Marketable domestic debt Government bonds Treasury bills Bridging bonds
71 026	82 824	100 662	132 853	174 892	210 191	248 877	
1 897	2 722	3 984	5 828	6 568	7 018	10 700	
–	–	–	–	–	8 453	4 267	
6 883	7 989	6 520	4 703	3 310	5 705	4 700	3) Non-marketable domestic debt
79 806	93 535	111 166	143 384	184 770	231 367	268 544	4) Total domestic debt Total foreign debt
2 090	1 770	2 940	2 348	5 201	8 784	10 944	
81 896	95 305	114 107	145 731	189 970	240 151	279 488	Total loan debt gross
11 181	8 524	9 762	4 750	4 591	6 665	8 630	Cash balances
70 715	86 781	104 345	140 981	185 379	233 486	270 858	Total loan debt net
14 140	10 351	12 508	8 934	2 190	4 147	–	5) Gold and Foreign Exchange Contingency Reserve Account
89,0%	89,8%	91,7%	95,2%	95,5%	94,0%	94,4%	Composition of debt (excluding cash balances): Marketable domestic debt Government bonds Treasury bills Bridging bonds 3) Non-marketable domestic debt
86,7%	86,9%	88,2%	91,2%	92,1%	87,5%	89,0%	
2,3%	2,9%	3,5%	4,0%	3,5%	2,9%	3,8%	
0,0%	0,0%	0,0%	0,0%	0,0%	3,5%	1,5%	
8,4%	8,4%	5,7%	3,2%	1,7%	2,4%	1,7%	
97,4%	98,1%	97,4%	98,4%	97,3%	96,3%	96,1%	4) Total domestic debt Total foreign debt
2,6%	1,9%	2,6%	1,6%	2,7%	3,7%	3,9%	
30,6%	31,2%	32,3%	37,5%	41,8%	46,5%	47,6%	Percentages of GDP: Total domestic debt Total foreign debt Total loan debt gross Total loan debt net
0,8%	0,6%	0,9%	0,6%	1,2%	1,8%	1,9%	
31,4%	31,8%	33,2%	38,1%	43,0%	48,3%	49,5%	
27,1%	29,0%	30,3%	36,8%	41,9%	47,0%	48,0%	

Sources: National Treasury and South African Reserve Bank.

- 4) Valued at appropriate foreign exchange rates up to 31 March 2006 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 December 2006, projected to depreciate in line with inflation differentials.
- 5) Forward cover losses on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2007 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
Total debt of government 1)

R million	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03
Marketable domestic debt	290 424	318 773	344 938	354 705	365 141	348 455	350 047
<i>Government bonds</i>	276 124	301 488	325 938	332 705	339 641	330 545	327 997
<i>Treasury bills</i>	14 300	17 285	19 000	22 000	25 500	17 910	22 050
<i>Bridging bonds</i>	–	–	–	–	–	–	–
Non-marketable domestic debt 3)	6 421	2 778	2 013	998	2 382	2 030	1 910
Total domestic debt	296 845	321 551	346 951	355 703	367 523	350 485	351 957
Total foreign debt 4)	11 394	14 560	16 276	25 799	31 938	82 009	74 286
Total loan debt gross	308 239	336 111	363 227	381 502	399 461	432 494	426 243
Cash balances	2 757	4 798	5 166	7 285	2 650	6 549	9 730
Total loan debt net	305 482	331 313	358 061	374 217	396 811	425 945	416 513
Gold and Foreign Exchange Contingency Reserve Account 5)	2 169	73	14 431	9 200	18 170	28 024	36 577
Composition of debt (excluding cash balances):							
Marketable domestic debt	94,2%	94,8%	95,0%	93,0%	91,4%	80,6%	82,1%
<i>Government bonds</i>	89,6%	89,7%	89,7%	87,2%	85,0%	76,4%	77,0%
<i>Treasury bills</i>	4,6%	5,1%	5,2%	5,8%	6,4%	4,1%	5,2%
<i>Bridging bonds</i>	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Non-marketable domestic debt 3)	2,1%	0,8%	0,6%	0,3%	0,6%	0,5%	0,4%
Total domestic debt	96,3%	95,7%	95,5%	93,2%	92,0%	81,0%	82,6%
Total foreign debt 4)	3,7%	4,3%	4,5%	6,8%	8,0%	19,0%	17,4%
Percentages of GDP:							
Total domestic debt	46,7%	45,9%	45,8%	42,5%	38,6%	33,4%	29,4%
Total foreign debt	1,8%	2,1%	2,1%	3,1%	3,4%	7,8%	6,2%
Total loan debt gross	48,5%	48,0%	48,0%	45,6%	42,0%	41,2%	35,6%
Total loan debt net	48,1%	47,3%	47,3%	44,7%	41,7%	40,6%	34,8%

Sources: National Treasury and South African Reserve Bank.

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

2) As projected at the end of January 2007.

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

Table 8
Total debt of government 1)

2003/04	2004/05	2005/06	2006/07 ²⁾	2007/08	2008/09	2009/10	R million
388 538	428 886	458 074	467 825	466 198	474 742	491 864	3) Marketable domestic debt Government bonds Treasury bills Bridging bonds Non-marketable domestic debt
359 938	394 436	417 674	421 425	413 798	416 342	427 464	
28 600	34 450	40 400	46 400	52 400	58 400	64 400	
–	–	–	–	–	–	–	
1 999	3 498	3 699	3 112	2 795	2 567	2 438	
390 537	432 384	461 774	470 937	468 993	477 309	494 302	4) Total domestic debt Total foreign debt
64 670	69 405	66 846	78 651	82 588	83 982	84 100	
455 207	501 789	528 619	549 588	551 581	561 291	578 402	Total loan debt gross Cash balances Total loan debt net
12 669	30 870	58 187	74 128	81 351	83 148	86 162	
442 538	470 919	470 432	475 460	470 230	478 143	492 240	
18 036	23 833	-1 751	-26 769	-26 769	-26 769	-26 769	5) Gold and Foreign Exchange Contingency Reserve Account
85,4%	85,5%	86,7%	85,1%	84,5%	84,6%	85,0%	Composition of debt (excluding cash balances): Marketable domestic debt Government bonds Treasury bills Bridging bonds 3) Non-marketable domestic debt
79,1%	78,6%	79,0%	76,7%	75,0%	74,2%	73,9%	
6,3%	6,9%	7,6%	8,4%	9,5%	10,4%	11,1%	
0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	
0,4%	0,7%	0,7%	0,6%	0,5%	0,5%	0,4%	
85,8%	86,2%	87,4%	85,7%	85,0%	85,0%	85,5%	4) Total domestic debt Total foreign debt
14,2%	13,8%	12,6%	14,3%	15,0%	15,0%	14,5%	
30,3%	30,2%	29,2%	26,8%	24,2%	22,3%	20,8%	Percentages of GDP: Total domestic debt Total foreign debt Total loan debt gross Total loan debt net
5,0%	4,9%	4,2%	4,5%	4,3%	3,9%	3,5%	
35,3%	35,1%	33,5%	31,3%	28,4%	26,2%	24,3%	
34,3%	32,9%	29,8%	27,1%	24,3%	22,3%	20,7%	

Sources: National Treasury and South African Reserve Bank.

- 4) Valued at appropriate foreign exchange rates up to 31 March 2006 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 December 2006, projected to depreciate in line with inflation differentials.
- 5) Forward cover losses on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2007 represents an estimated balance on the account. No provision for any profits or losses on this account has been made for subsequent years.

Table 9
Financial guarantees:
Amounts drawn on government guarantees

R million	2002/03			2003/04		
	Domestic	Foreign	Total	Domestic	Foreign	Total
General Government Sector	7 762	–	7 762	8 018	–	8 018
National Government	7 762	–	7 762	8 018	–	8 018
<i>Former Regional Authorities</i>	459	–	459	379	–	379
<i>Guarantee scheme for housing loans to employees</i>	720	–	720	698	–	698
<i>Guarantee scheme for motor vehicles - senior officials</i>	22	–	22	14	–	14
<i>SA National Roads Agency Ltd.</i>	5 623	–	5 623	6 080	–	6 080
<i>Universities and Technikons</i>	938	–	938	847	–	847
Public Enterprises	38 777	22 187	60 964	51 052	20 032	71 084
Non-financial	32 764	8 609	41 373	46 494	6 754	53 248
<i>Bank Note Company</i>	14	–	14	–	–	–
<i>Central Energy Fund</i>	–	2 071	2 071	–	1 404	1 404
<i>Eskom</i>	–	206	206	–	167	167
<i>Irrigation Board</i>	313	–	313	265	–	265
<i>Kalahari East Water Board</i>	53	–	53	57	–	57
<i>Komati Basin Water Authority</i>	1 676	–	1 676	1 737	–	1 737
<i>Lesotho Highlands Development Authority</i>	84	521	605	62	712	774
<i>SA Nuclear Energy Corporation</i>	31	–	31	31	–	31
<i>Telkom South Africa</i>	4 592	26	4 618	4 609	94	4 703
<i>Trans-Caledon Tunnel Authority</i>	14 700	469	15 169	17 102	388	17 490
<i>Transnet</i>	11 301	5 316	16 617	22 631	3 989	26 620
Financial	6 013	13 578	19 591	4 558	13 278	17 836
<i>Development Bank of Southern Africa</i>	–	11 293	11 293	–	11 618	11 618
<i>Industrial Development Corporation of South Africa</i>	–	2 285	2 285	–	1 660	1 660
<i>Land Bank</i>	58	–	58	86	–	86
<i>National Housing Board</i>	283	–	283	–	–	–
<i>South African Reserve Bank</i>	5 672	–	5 672	4 472	–	4 472
Private Sector	398	–	398	345	–	345
Agricultural Co-operatives	105	–	105	100	–	100
Servcon Housing Solutions (Pty) Ltd	293	–	293	245	–	245
Foreign Sector	232	–	232	192	–	192
Foreign central banks and governments	232	–	232	192	–	192
Total¹	47 169	22 187	69 356	59 607	20 032	79 639

1. Differ from the figures published in the consolidated financial statements of national government as at 31 March 2006 due to certain departments not fully disclosing government guarantees in their financial statements.

Table 9
Financial guarantees:
Amounts drawn on government guarantees

2004/05			2005/06			
Domestic	Foreign	Total	Domestic	Foreign	Total	R million
8 329	–	8 329	7 492	–	7 492	General Government Sector
8 329	–	8 329	7 492	–	7 492	National Government
322	–	322	262	–	262	Former Regional Authorities
638	–	638	586	–	586	Guarantee scheme for housing loans to employees
18	–	18	14	–	14	Guarantee scheme for motor vehicles - senior officials
6 655	–	6 655	6 199	–	6 199	SA National Roads Agency Ltd.
696	–	696	431	–	431	Universities and Technikons
46 435	18 642	65 077	41 984	18 129	60 113	Public Enterprises
41 877	5 758	47 635	37 628	5 389	43 017	Non-financial
–	–	–	–	–	–	Bank Note Company
–	587	587	–	445	445	Central Energy Fund
–	156	156	–	143	143	Eskom
65	–	65	67	–	67	Irrigation Board
16	–	16	17	–	17	Kalahari East Water Board
1 687	–	1 687	1 746	–	1 746	Komati Basin Water Authority
32	691	723	12	602	614	Lesotho Highlands Development Authority
20	–	20	20	–	20	SA Nuclear Energy Corporation
4 655	94	4 749	4 684	85	4 769	Telkom South Africa
18 913	322	19 235	16 643	297	16 940	Trans-Caledon Tunnel Authority
16 489	3 908	20 397	14 439	3 817	18 256	Transnet
4 558	12 884	17 442	4 356	12 740	17 096	Financial
–	11 447	11 447	–	11 568	11 568	Development Bank of Southern Africa
–	1 437	1 437	–	1 172	1 172	Industrial Development Corporation of South Africa
–	–	–	–	–	–	Land Bank
–	–	–	–	–	–	National Housing Board
4 558	–	4 558	4 356	–	4 356	South African Reserve Bank
305	–	305	120	–	120	Private Sector
100	–	100	100	–	100	Agricultural Co-operatives
205	–	205	20	–	20	Servcon Housing Solutions (Pty) Ltd
361	–	361	155	–	155	Foreign Sector
361	–	361	155	–	155	Foreign central banks and governments
55 430	18 642	74 072	49 751	18 129	67 880	Total¹