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General remarks

This annexure presents details of the main budget, consolidated national and provincial expenditure, consolidated government expenditure, the borrowing requirement and financing thereof, 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 2009 Budget the coverage on the consolidated government account is extended to include the accounts of all the listed public entities of national government, a further step towards the publication of a complete set of consolidated accounts for general government. The consolidation also includes several business enterprises of national government.

Since more than 70 per cent of total expenditure on the main budget of 2009/10 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, which is separated from the accounts of government. Departments incur expenditure on RDP-related projects by direct 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 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 results 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 entity 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 entity being introduced for the Department of Public Works.
- Expenditure related to Regional Services Council levies, previously included as a departmental expenditure item, and in previous budgets presented as a transfer to local government forming part of the local government equitable share, is now replaced by a direct charge financed by the general fuel levy and paid by the National Treasury to metropolitan municipalities. This adjustment is effected in the government accounts as from the 2006/07 financial year.
- In previous budgets payment of benefits to former employees for civil and military pensions and contributions to medical funds were classified as compensation of employees and transfers to households respectively. After further consultation of the international standard for classification, the *Government Finance Statistics Manual* (GFS 2001), it was determined that payment for medical benefits to former employees should also be classified as transfers to households and not as compensation of employees, and the data in the *Budget Review* has been adjusted accordingly.

Adjustments due to transactions in government debt

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", and 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 2007/08) 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 (SARS).
- Monthly press releases of the National Treasury, published in terms of Section 32 of the Public Finance Management Act.

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

Table 1 summarises the main budget balances since 2002/03 and medium-term estimates to 2011/12. To be in line with the economic reporting format, the revenue classification has been amended to show departmental sales of capital assets separately. These were 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 direct charges against the National Revenue Fund 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 2002/03 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 and borrowing from the Corporation for Public Deposits. *Long-term loans* include all transactions in government bonds and foreign loans (i.e. new loan issues, repayments on maturity, buy-backs, switches and reverse purchase transactions).

Extraordinary issues represent the settlement of extraordinary payments by means of government bond issues. This 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 budget balance and before financing. The reclassification does not affect the budget balance.

Main budget revenue (Tables 2 and 3)

Table 2 presents a summary of revenue; 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 receipts 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 restructuring of state assets and adjustments due to transactions in government bonds.

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 transactions within their ledgers as miscellaneous receipts. These amounts are therefore reported as unspecified receipts.

Medium-term expenditure estimates by votes (Table 4)

Table 4 contains estimates of expenditure on national budget votes for the period 2005/06 to 2011/12. In 2008/09, amounts appropriated in the main budget, the adjusted estimates and 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 2009 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 provincial legislatures.

The National Treasury introduced a new economic classification in the 2004 Budget that brings budget reporting in line with international best practice. Over the past few financial years the National Treasury has been working on a project to further improve the standard chart of accounts. This is the culmination of work on various initiatives to improve financial data, such as the infrastructure reporting process and improvement to item classification, and takes into account lessons learnt from data observances over the past four years. The changes were implemented on 1 April 2008.

In addition, the functional classification categories in the 2009 *Budget Review* have been aligned to the Classification of Functions of Government as set out in the GFS, resulting in the publication of new summarised functional categories, as well as combining or renaming some of the functions published in previous budgets.

Departments are not yet familiar with all of the concepts of this new classification, and it will take some time before they will be in a position to assign completely accurate classifications.

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 either 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, or they are directly involved in infrastructure financing and development.

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, or that are directly involved in the maintenance or extension of critical infrastructure.

To present consolidated accounts, it is necessary that all units being consolidated adopt the same accounting standards and policies. Thus, the format of the accounts, terminology used, classification, transaction coverage and accounting base (cash or accrual) must be the same. In this respect the consolidated government budget is prepared on the adjusted cash basis of accounting. This is not strictly comparable to the financial information published in the consolidated financial statements, which have two components – a consolidation of departments using the modified cash basis of accounting, and a separate consolidation of public entities that apply the accruals basis of accounting.

In the consolidated government budget the accrual data of public entities is converted into cash. This involves the adjustment of the data presented in the statement of financial performance with changes that are due to non-cash transactions. These adjustments are based on all relevant changes in balances on the statement of financial position, which once removed from the statement of financial performance results in the presentation of only the cash receipts and payments for the accounting period.

Once the data has been converted into a comparable set of numbers, a consolidated account can be produced. Consolidation involves the elimination of all transactions that occur between the units being consolidated. A transaction of one unit is matched with the same transaction as recorded for the second unit and both transactions are eliminated from the consolidation. For example, if a public entity sells a service to a government department and data for the two units are being consolidated, neither the sale nor the purchase of the service is reported. In this way only transactions between government and non-government entities are recorded and total government expenditure is not inflated with internal transactions.

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 currently identifiable, complicating the consolidation process. Therefore, in preparing the consolidated government budget only identifiable intra-entity 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 (e.g. Water Trading Entity transfers to water boards).
- Purchases of goods and services from other government units included in the consolidation, for example transactions between the Trans-Caledon Tunnel Authority, water boards and the Water Trading Entity.

This does not represent all intra-entity transactions that must be eliminated. As data collection and recording procedures for transactions are improved over time, additional intra-entity transactions will be identified and removed from the consolidated government budget.

In the 2009 Budget a total of 155 national and provincial departments and 184 entities are included in the consolidated government budget. The National Treasury is committed to presenting a full consolidation of the whole of general government. That implies that the consolidated account presented in this budget must be extended to include the accounts of local government. A process has been initiated and initial data sets for local government have been published in the *Local Government Budgets and Expenditure Review*. However, considerable work remains to align this data to the data included in the consolidated account.

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

Total debt of government (Table 8)

Table 8 shows the major components of government debt. Total loan debt net consists of total domestic and foreign debt less the cash balances of the National Revenue Fund. Realised profits and losses on the Gold and Foreign Exchange Contingency Reserve Account are also disclosed. The projections for 2008/09 to 2011/12 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 the government's *Consolidated Financial Information*. Amounts drawn in respect of guarantees and interest on these amounts, if guaranteed, are disclosed.

Table 1

Main Budget:

Revenue, expenditure, budget balance and financing 1)

	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08
	Actual outcome				Preliminary outcome	
R million						
Main budget revenue						
Current revenue	278 449.9	299 414.7	347 824.2	411 668.6	481 158.2	559 543.7
Tax revenue (gross) 2)	281 939.3	302 442.6	354 978.8	417 195.7	495 548.6	572 814.6
Less: SACU payments	-8 259.4	-9 722.7	-13 327.8	-14 144.9	-25 194.9	-24 712.6
Non-tax revenue (departmental receipts) 3)	4 770.0	6 694.8	6 173.2	8 617.8	10 804.5	11 441.6
Sales of capital assets	57.8	16.5	30.2	79.3	38.8	230.1
Total revenue	278 507.7	299 431.2	347 854.4	411 747.9	481 197.0	559 773.8
Main budget expenditure						
Direct charges against the National Revenue Fund	144 836.2	158 544.2	175 496.3	192 340.8	209 598.2	233 450.4
Cost of servicing state debt 4)	46 807.7	46 312.9	48 851.2	50 912.0	52 192.2	52 877.1
Provincial equitable share	93 895.3	107 538.4	120 884.5	135 291.6	150 752.9	172 861.5
Other 5)	4 133.2	4 692.9	5 760.7	6 137.2	6 653.1	7 711.9
Appropriated by vote	146 687.8	170 121.9	192 963.0	224 343.2	260 594.3	308 048.4
Current payments 6)	50 815.5	55 600.6	61 481.7	68 568.7	76 655.1	87 328.5
Transfers and subsidies 7)	91 599.8	110 082.3	126 136.6	148 790.8	177 579.4	212 749.5
Payments for capital assets 8)	4 272.5	4 439.1	5 344.7	6 983.7	6 359.8	7 970.3
Contingency reserve	-	-	-	-	-	-
Total expenditure	291 524.0	328 666.1	368 459.4	416 684.0	470 192.5	541 498.8
Budget balance	-13 016.2	-29 235.0	-20 604.9	-4 936.1	11 004.5	18 275.0
Budget balance as percentage of GDP	-1.1%	-2.3%	-1.4%	-0.3%	0.6%	0.9%
Extraordinary payments 9)	-7 971.3	-7 443.5	-9 787.4	-4 553.9	-4 213.7	-775.6
Extraordinary receipts 10)	8 167.9	1 598.2	2 492.0	6 905.2	3 438.1	2 870.7
Net borrowing requirement (-)	-12 819.6	-35 080.3	-27 900.3	-2 584.8	10 228.9	20 370.1
Financing						
Change in loan liabilities						
Domestic short-term loans (net)	4 213.9	6 719.8	6 132.0	5 716.4	5 334.1	5 672.9
Domestic long-term loans (net)	-3 017.4	31 123.3	33 409.3	23 086.0	891.7	-2 448.2
Market loans	15 465.1	50 554.5	50 300.2	44 932.0	36 938.3	26 820.2
Extraordinary issues	3 652.7	7 205.6	9 460.8	4 539.0	-	-
Redemptions	-22 135.2	-26 636.8	-26 351.7	-26 385.0	-36 046.6	-29 268.4
Foreign loans (net)	14 310.1	1 045.1	4 537.9	518.0	181.5	-4 745.4
Market loans	10 813.2	10 576.1	9 872.9	-	3 617.9	-
Arms procurement loan agreements	4 880.7	3 770.9	-	2 896.8	3 690.0	2 426.5
World Bank loans	-	-	-	50.0	-	20.0
Redemptions (including revaluation of loans) 11)	-1 383.8	-13 301.9	-5 335.0	-2 428.8	-7 126.4	-7 191.9
Change in cash and other balances (- increase)	-2 687.0	-3 807.9	-16 178.9	-26 735.6	-16 636.2	-18 849.4
Total financing (net)	12 819.6	35 080.3	27 900.3	2 584.8	-10 228.9	-20 370.1
Gross domestic product (GDP)	1 198 457	1 288 979	1 428 094	1 585 986	1 810 664	2 067 884

1) This table summarises revenue, expenditure and the main budget balance since 2002/03. 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) Mining leases and ownership has been reclassified as non-tax revenue (rent on land). Historical numbers have been adjusted for comparative purposes.

3) Excludes sales of capital assets.

4) Excludes discount and premium on the issuance of new government debt instruments, premium on debt portfolio restructuring and revaluation of foreign loan repayments. Includes cost of raising loans and management cost.

5) Includes statutory appropriations such as judges, magistrates and members of Parliament salaries, skills development funds and general fuel levy sharing with metros. Standing appropriations have been re-classified as Transfers and subsidies.

Table 1

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

2008/09			2009/10	2010/11	2011/12	
Budget estimate	Revised estimate	Deviation	Medium-term estimates			
						R million
625 204.1	611 025.5	-14 178.7	642 947.2	709 029.2	781 179.5	Main budget revenue
642 088.6	627 692.8	-14 395.8	659 304.0	720 935.2	793 666.7	Current revenue
-28 920.6	-28 920.6	-	-27 915.4	-26 236.6	-27 867.1	Tax revenue (gross)
12 036.2	12 253.3	217.1	11 558.6	14 330.5	15 379.9	Less: SACU payments
148.8	98.3	-50.5	43.0	44.8	46.4	3) Non-tax revenue (departmental receipts)
						Sales of capital assets
625 353.0	611 123.8	-14 229.2	642 990.2	709 074.0	781 225.9	Total revenue
259 788.3	267 512.1	7 723.7	302 919.6	332 004.2	359 808.5	Main budget expenditure
51 236.0	54 281.0	3 045.0	55 268.0	60 140.0	66 826.0	Direct charges against the National Revenue Fund
199 377.0	204 009.9	4 632.9	231 050.9	253 670.5	272 934.1	4) Cost of servicing state debt
9 175.4	9 221.1	45.8	9 800.6	10 651.3	11 517.3	Provincial equitable share
345 307.6	366 394.9	21 087.3	429 643.2	448 350.2	469 162.3	5) Other
99 831.6	102 000.0	2 168.4	112 939.4	123 263.3	133 393.2	Appropriated by vote
238 010.7	255 343.6	17 333.0	308 173.2	315 873.7	322 456.4	6) Current payments
7 465.3	9 051.2	1 585.9	8 530.5	9 213.1	13 312.7	7) Transfers and subsidies
6 000.0	-	-6 000.0	6 000.0	12 000.0	20 000.0	8) Payments for capital assets
						Contingency reserve
611 095.9	633 906.9	22 811.0	738 562.8	792 354.3	848 970.8	Total expenditure
14 257.1	-22 783.1	-37 040.2	-95 572.6	-83 280.3	-67 744.9	Budget balance
0.6%	-1.0%	-1.6%	-3.9%	-3.1%	-2.3%	Budget balance as percentage of GDP
-	-5 246.0	-5 246.0	-900.0	-	-	9) Extraordinary payments
850.0	8 123.0	7 273.0	6 100.0	1 000.0	1 000.0	10) Extraordinary receipts
15 107.1	-19 906.1	-35 013.2	-90 372.6	-82 280.3	-66 744.9	Net borrowing requirement (-)
						Financing
						Change in loan liabilities
5 750.0	13 200.0	7 450.0	15 400.0	12 400.0	6 000.0	Domestic short-term loans (net)
5 309.2	20 675.0	15 365.8	61 521.7	61 588.9	51 947.2	Domestic long-term loans (net)
30 000.0	39 945.8	9 945.8	70 499.8	70 499.8	68 599.9	Market loans
-	-	-	-	-	-	Extraordinary issues
-24 690.8	-19 270.8	5 420.0	-8 978.1	-8 910.9	-16 652.7	Redemptions
-3 495.8	-3 954.7	-458.9	3 836.8	8 291.4	7 797.7	Foreign loans (net)
-	-	-	9 800.0	9 600.0	9 900.0	Market loans
2 614.0	3 039.0	425.0	3 872.0	2 350.0	1 980.0	Arms procurement loan agreements
-	2.0	2.0	-	-	-	World Bank loans
-6 109.8	-6 995.7	-885.9	-9 835.2	-3 658.6	-4 082.3	11) Redemptions (including revaluation of loans)
-22 670.5	-10 014.0	12 656.5	9 614.1	-	1 000.0	Change in cash and other balances (- increase)
-15 107.1	19 906.1	35 013.2	90 372.6	82 280.3	66 744.9	Total financing (net)
2 286 906	2 304 111	17 205	2 474 214	2 686 254	2 952 989	Gross domestic product (GDP)

6) Includes compensation of employees, payments for goods and services, interest on overdue accounts, rent on land and financial transactions in assets and liabilities. Payment for medical benefits to former employees has been moved to transfers.

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 of new assets and the cost of upgrading, improving and extensions to existing capital assets.

9) Includes premiums incurred on loan issues, bond switch and buy-back transactions.

10) Includes proceeds from the sale of state assets and strategic supplies as well as premiums received on loan issues, bond switches and buy-back transactions.

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

Table 2
Main Budget:
Summary of revenue 1)

	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98
	Actual collections						
R million							
Taxes on income and profits	44 661.6	47 559.4	50 933.7	61 004.7	68 883.8	82 876.1	95 003.6
Persons and individuals	29 968.9	33 833.0	37 805.3	44 972.8	51 179.3	59 519.8	68 342.4
Gold mines	523.7	421.5	622.5	1 172.7	893.7	507.7	332.5
Other mines	1 048.9	575.7	508.6	457.2	714.8	1 341.6	1 349.4
Companies	12 490.8	12 126.0	10 359.3	11 961.3	14 059.0	16 985.0	19 696.4
Secondary tax on companies	–	–	876.7	1 303.6	1 262.2	1 337.9	1 446.4
Tax on retirement funds	–	–	–	–	–	2 565.5	3 229.7
Other 2)	629.3	603.1	761.4	1 137.1	774.8	618.6	606.8
Taxes on payroll and workforce	–	–	–	–	–	–	–
Skills development levy 3)	–	–	–	–	–	–	–
Taxes on property	1 127.8	1 187.5	1 500.9	2 074.7	2 233.9	2 359.3	2 618.4
Donations tax	6.8	18.0	39.0	104.4	61.0	46.7	17.7
Estate duty	78.7	84.9	118.3	125.3	181.3	181.8	302.6
Securities transfer tax 4)	199.8	164.5	267.0	431.5	462.9	397.3	442.3
Transfer duties	842.6	920.1	1 076.7	1 413.5	1 528.7	1 733.5	1 855.8
Demutualisation charge	–	–	–	–	–	–	–
Domestic taxes on goods and services	28 140.9	29 551.5	38 949.2	44 070.3	48 881.7	53 572.9	60 619.0
Value-added tax 5)	18 791.8	17 506.1	25 449.0	29 288.4	32 768.2	35 902.9	40 095.6
Specific excise duties	3 360.1	4 099.5	4 628.3	5 431.3	6 075.0	5 912.4	7 425.8
Ad valorem excise duties	465.2	336.5	338.7	372.9	400.2	718.7	581.6
General fuel levy	5 421.3	7 083.1	7 860.2	8 351.5	8 928.0	10 391.6	12 091.2
Air departure tax	–	–	–	–	–	–	–
Other 6)	102.5	526.4	673.0	626.2	710.2	647.2	424.8
Taxes on international trade and transactions	4 321.1	4 644.7	5 246.9	5 606.4	6 169.6	7 200.5	5 638.6
Customs duties	2 736.1	2 961.1	3 413.4	4 247.0	5 325.9	6 518.0	6 055.7
Import surcharges	1 455.5	1 520.9	1 756.1	1 170.8	456.7	-5.9	-1.4
Other 7)	129.5	162.7	77.3	188.5	387.1	688.4	-415.7
Stamp duties and fees	712.2	760.4	846.7	942.9	1 024.8	1 202.4	1 483.8
State miscellaneous revenue 8)	35.2	25.8	10.3	75.6	84.1	121.2	-36.0
TOTAL TAX REVENUE (gross)	78 998.8	83 729.3	97 487.7	113 774.5	127 278.0	147 332.3	165 327.4
Non-tax revenue (departmental receipts) 9)	1 740.4	2 131.0	2 275.7	1 802.2	2 614.9	3 522.7	3 299.4
Less: SACU payments 10)	-2 760.3	-2 984.1	-3 089.4	-3 248.8	-3 890.1	-4 362.7	-5 237.2
TOTAL MAIN BUDGET REVENUE	77 979.0	82 876.1	96 674.0	112 327.9	126 002.7	146 492.4	163 389.6
Current revenue	77 954.2	82 807.3	96 645.2	112 312.4	125 979.4	146 477.7	163 371.2
Direct taxes	44 747.2	47 662.3	51 091.0	61 234.4	69 126.1	83 104.6	95 323.9
Indirect taxes	34 216.5	36 041.2	46 386.4	52 464.5	58 067.7	64 106.6	70 039.5
State miscellaneous revenue	35.2	25.8	10.3	75.6	84.1	121.2	-36.0
Non-tax revenue (departmental receipts) 11)	1 715.7	2 062.2	2 246.9	1 786.7	2 591.5	3 508.0	3 280.9
Less: SACU payments	-2 760.3	-2 984.1	-3 089.4	-3 248.8	-3 890.1	-4 362.7	-5 237.2
Sales of capital assets	24.8	68.8	28.8	15.5	23.4	14.7	18.4
Extraordinary receipts 12)	959.0	1 221.5	1 583.7	1 201.0	1 391.4	1 629.4	2 947.4

1) Data 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). Data prior to 1995/96 include collections by the former TBVC states and self-governing territories.

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

3) Levy on payroll dedicated to skills development.

4) The Securities Transfer Tax (STT) replaced the Uncertificated securities tax (UST) as from 1 July 2008. The UST replaced the marketable securities tax as from 1 June 1999.

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

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

Table 2
Main Budget:
Summary of revenue 1)

1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	
Actual collections							R million
108 021.5	116 148.9	126 145.2	147 310.4	164 565.9	171 962.8	195 219.1	Taxes on income and profits
77 733.9	85 883.8	86 478.0	90 389.5	94 336.7	98 495.1	110 981.9	Persons and individuals
188.6	–	–	–	–	–	–	Gold mines
1 946.1	–	–	–	–	–	–	Other mines
20 388.0	20 971.6	29 491.8	42 354.5	55 745.1	60 880.8	70 781.9	Companies
1 930.8	3 149.9	4 031.3	7 162.7	6 325.6	6 132.9	7 487.1	Secondary tax on companies
5 098.8	5 330.4	5 219.8	6 190.6	6 989.7	4 897.7	4 406.1	Tax on retirement funds
735.3	813.1	924.3	1 213.1	1 169.0	1 556.3	1 562.2	2) Other
–	0.1	1 257.4	2 717.3	3 352.1	3 896.4	4 443.3	Taxes on payroll and workforce
–	0.1	1 257.4	2 717.3	3 352.1	3 896.4	4 443.3	3) Skills development levy
2 830.4	3 808.4	3 978.8	4 628.3	5 084.6	6 707.5	9 012.6	Taxes on property
9.1	15.2	32.1	20.6	17.7	17.1	25.2	Donations tax
256.4	304.2	442.7	481.9	432.7	417.1	506.9	Estate duty
721.1	1 090.4	1 102.1	1 212.8	1 205.2	1 101.1	1 365.9	4) Securities transfer tax
1 565.4	1 821.6	2 401.9	2 913.0	3 429.0	5 172.1	7 114.6	Transfer duties
278.5	577.0	–	–	–	–	–	Demutualisation charge
66 213.2	72 184.7	78 877.5	86 885.1	97 311.5	110 108.6	131 980.6	Domestic taxes on goods and services
43 985.4	48 376.8	54 455.2	61 056.6	70 149.9	80 681.8	98 157.9	5) Value-added tax
8 052.8	8 886.1	9 126.6	9 797.2	10 422.6	11 364.6	13 066.7	Specific excise duties
518.9	584.3	693.9	776.1	1 050.2	1 016.2	1 015.2	<i>Ad valorem</i> excise duties
13 640.0	14 289.8	14 495.3	14 923.2	15 333.8	16 652.4	19 190.4	General fuel levy
–	–	85.8	296.4	324.8	367.2	412.2	Air departure tax
16.0	47.6	20.7	35.5	30.3	26.5	138.3	6) Other
6 052.5	6 778.1	8 226.6	8 680.1	9 619.8	8 414.3	13 286.5	Taxes on international trade and transactions
5 985.7	6 517.8	7 853.6	8 632.2	9 330.7	8 479.4	12 888.4	Customs duties
1.6	0.4	0.0	0.5	0.0	–	–	Import surcharges
65.2	259.9	372.9	47.5	289.1	-65.1	398.1	7) Other
1 489.0	1 618.9	1 561.6	1 767.2	1 572.4	1 360.1	1 167.7	Stamp duties and fees
179.3	727.0	72.0	306.7	433.0	-7.1	-130.9	8) State miscellaneous revenue
184 785.9	201 265.9	220 119.1	252 295.0	281 939.3	302 442.6	354 978.8	TOTAL TAX REVENUE (gross)
4 796.2	4 093.8	3 868.8	4 172.2	4 827.9	6 711.3	6 203.3	9) Non-tax revenue (departmental receipts)
-5 576.7	-7 197.3	-8 396.1	-8 204.8	-8 259.4	-9 722.7	-13 327.8	10) Less: SACU payments
184 005.4	198 162.4	215 591.9	248 262.4	278 507.7	299 431.2	347 854.4	TOTAL MAIN BUDGET REVENUE
183 978.6	198 120.7	215 548.4	248 258.2	278 449.9	299 414.7	347 824.2	Current revenue
108 565.5	117 045.3	127 877.4	150 530.1	168 368.4	176 293.5	200 194.5	Direct taxes
76 041.1	83 493.7	92 169.7	101 458.2	113 137.9	126 156.1	154 915.3	Indirect taxes
179.3	727.0	72.0	306.7	433.0	-7.1	-130.9	State miscellaneous revenue
4 769.3	4 052.1	3 825.4	4 168.0	4 770.0	6 694.8	6 173.2	11) Non-tax revenue (departmental receipts)
-5 576.7	-7 197.3	-8 396.1	-8 204.8	-8 259.4	-9 722.7	-13 327.8	Less: SACU payments
26.9	41.7	43.5	4.2	57.8	16.5	30.2	Sales of capital assets
2 757.6	7 238.3	2 983.5	4 159.1	8 167.9	1 598.2	2 492.0	12) Extraordinary receipts

comparative purposes.

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

8) Includes revenue received by SARS which could not be allocated to a specific revenue type.

9) Includes sales of goods and services, fines, penalties and forfeits, interest, dividends and rent on land, sales of capital assets as well as transactions in financial asset and liabilities.

10) Payments in terms of Southern African Custom Union (SACU) agreements.

11) Excludes sales of capital assets.

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 departmental receipts.

Table 2
Main Budget:
Summary of revenue 1)

	2005/06	2006/07	2007/08	2008/09		2009/10	
R million	Actual collections			Revised estimates	% change on actual 2007/08	Budget estimates Before After tax proposals	
Taxes on income and profits	230 803.6	279 990.5	332 058.3	383 635.0	15.5%	403 590.0	389 040.0
Persons and individuals	125 645.3	140 578.3	168 774.4	199 000.0	17.9%	221 000.0	207 450.0
Companies	86 160.8	118 998.6	140 119.8	162 000.0	15.6%	161 000.0	160 000.0
Secondary tax on companies	12 277.6	15 291.4	20 585.4	20 000.0	-2.8%	19 000.0	19 000.0
Tax on retirement funds	4 783.1	3 190.5	285.4	230.0	-19.4%	–	–
Other 2)	1 936.7	1 931.7	2 293.3	2 405.0	4.9%	2 590.0	2 590.0
Taxes on payroll and workforce	4 872.0	5 597.4	6 330.9	7 255.6	14.6%	7 750.0	7 750.0
Skills development levy 3)	4 872.0	5 597.4	6 330.9	7 255.6	14.6%	7 750.0	7 750.0
Taxes on property	11 137.5	10 332.3	11 883.9	9 710.0	-18.3%	10 420.0	10 420.0
Donations tax	29.5	47.0	27.6	110.0	–	80.0	80.0
Estate duty	624.7	747.4	691.0	685.0	-0.9%	700.0	700.0
Securities transfer tax 4)	1 973.4	2 763.9	3 757.1	3 875.0	3.1%	4 300.0	4 300.0
Transfer duties	8 510.0	6 774.0	7 408.2	5 040.0	-32.0%	5 340.0	5 340.0
Domestic taxes on goods and services	151 223.6	174 671.4	194 690.3	202 064.0	3.8%	216 832.0	226 757.0
Value-added tax 5)	114 351.6	134 462.6	150 442.8	154 919.0	3.0%	168 807.0	168 807.0
Specific excise duties	14 546.5	16 369.4	18 218.4	20 420.0	12.1%	20 500.0	22 600.0
Ad valorem excise duties	1 157.3	1 282.7	1 480.5	1 370.0	-7.5%	1 350.0	1 350.0
General fuel levy	20 506.7	21 844.6	23 740.5	24 480.0	3.1%	25 200.0	30 090.0
Air departure tax	458.2	484.8	540.6	580.0	7.3%	650.0	770.0
Electricity levy	–	–	–	–	–	–	2 780.0
Other 6)	203.4	227.2	267.4	295.0	10.3%	325.0	360.0
Taxes on international trade and transactions	18 201.9	24 002.2	27 081.9	24 410.2	-9.9%	25 287.0	25 337.0
Customs duties	18 303.5	23 697.0	26 469.8	23 780.0	-10.2%	24 635.0	24 635.0
Other 7)	-101.6	305.2	612.1	630.2	2.9%	652.0	702.0
Stamp duties and fees	792.8	615.7	557.1	618.0	10.9%	–	–
State miscellaneous revenue 8)	164.2	339.2	212.2	–	–	–	–
TOTAL TAX REVENUE (gross)	417 195.7	495 548.6	572 814.6	627 692.8	9.6%	663 879.0	659 304.0
Non-tax revenue (departmental receipts) 9)	8 697.1	10 843.3	11 671.7	12 351.6	5.8%	11 601.6	11 601.6
Less: SACU payments 10)	-14 144.9	-25 194.9	-24 712.6	-28 920.6	17.0%	-27 915.4	-27 915.4
TOTAL MAIN BUDGET REVENUE	411 747.9	481 197.0	559 773.8	611 123.8	9.2%	647 565.2	642 990.2
Current revenue	411 668.6	481 158.2	559 543.7	611 025.5	9.2%	647 522.2	642 947.2
Direct taxes	236 329.7	286 382.4	339 107.8	391 685.6	15.5%	412 120.0	397 570.0
Indirect taxes	180 701.8	208 827.1	233 494.6	236 007.2	1.1%	251 759.0	261 734.0
State miscellaneous revenue	164.2	339.2	212.2	–	–	–	–
Non-tax revenue (departmental receipts) 11)	8 617.8	10 804.5	11 441.6	12 253.3	7.1%	11 558.6	11 558.6
Less: SACU payments	-14 144.9	-25 194.9	-24 712.6	-28 920.6	17.0%	-27 915.4	-27 915.4
Sales of capital assets	79.3	38.8	230.1	98.3	-57.3%	43.0	43.0
Extraordinary receipts 12)	6 905.2	3 438.1	2 870.7	8 123.0		6 100.0	6 100.0

- 1) Data 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). Data prior to 1995/96 include collections by the former TBVC states and self-governing territories.
- 2) Includes interest on overdue income tax, non-resident shareholders' tax (prior to 1999/00), non-residents' tax on interest (prior to 1999/00), undistributed profits tax (prior to 1999/00) and small business tax amnesty (in 2006/07, 2007/08 and 2008/09).
- 3) Levy on payroll dedicated to skills development.
- 4) The Securities Transfer Tax (STT) replaced the Uncertificated securities tax (UST) as from 1 July 2008. The UST replaced the marketable securities tax as from 1 June 1999.
- 5) The value-added tax (VAT) replaced the general sales tax in September 1991.
- 6) Includes plastic bag levy (from 2004/05), Universal Service Fund (from 1998/99), Human Resources Fund and Universal Service Agency (in 1998/99 and 1999/00) and levies on financial services (up to 2004/05). Mining leases and ownership has been reclassified as non-tax revenue. The historical years from 1998/99 have been adjusted for

Table 2
Main Budget:
Summary of revenue 1)

2009/10		2010/11		2011/12		R million
% change on revised 2008/09	% of total budget revenue	Estimates	% change on after tax proposals 2009/10	Estimates	% change on 2010/11	
1.4%	60.5%	424 280.0	9.1%	469 384.0	10.6%	Taxes on income and profits
4.2%	32.3%	230 740.0	11.2%	256 290.0	11.1%	Persons and individuals
-1.2%	24.9%	179 070.0	11.9%	197 160.0	10.1%	Companies
-5.0%	3.0%	11 670.0	-38.6%	12 850.0	10.1%	Secondary tax on companies
—	—	—	—	—	—	Tax on retirement funds
7.7%	0.4%	2 800.0	8.1%	3 084.0	10.1%	2) Other
6.8%	1.2%	8 424.2	8.7%	9 148.7	8.6%	Taxes on payroll and workforce
6.8%	1.2%	8 424.2	8.7%	9 148.7	8.6%	3) Skills development levy
7.3%	1.6%	11 530.0	10.7%	13 100.0	13.6%	Taxes on property
-27.3%	0.0%	90.0	12.5%	100.0	11.1%	Donations tax
2.2%	0.1%	770.0	10.0%	850.0	10.4%	Estate duty
11.0%	0.7%	4 800.0	11.6%	5 280.0	10.0%	4) Securities transfer tax
6.0%	0.8%	5 870.0	9.9%	6 870.0	17.0%	Transfer duties
12.2%	35.3%	250 039.0	10.3%	273 590.0	9.4%	Domestic taxes on goods and services
9.0%	26.3%	187 940.0	11.3%	208 940.0	11.2%	5) Value-added tax
10.7%	3.5%	23 390.0	3.5%	24 350.0	4.1%	Specific excise duties
-1.5%	0.2%	1 420.0	5.2%	1 490.0	4.9%	Ad valorem excise duties
22.9%	4.7%	32 140.0	6.8%	33 460.0	4.1%	General fuel levy
32.8%	0.1%	800.0	3.9%	830.0	3.8%	Air departure tax
—	0.4%	3 965.0	42.6%	4 120.0	3.9%	Electricity levy
22.0%	0.1%	384.0	6.7%	400.0	4.2%	6) Other
3.8%	3.9%	26 662.0	5.2%	28 444.0	6.7%	Taxes on international trade and transactions
3.6%	3.8%	25 890.0	5.1%	27 580.0	6.5%	Customs duties
11.4%	0.1%	772.0	10.0%	864.0	11.9%	7) Other
—	—	—	—	—	—	Stamp duties and fees
—	—	—	—	—	—	8) State miscellaneous revenue
5.0%	102.5%	720 935.2	9.3%	793 666.7	10.1%	TOTAL TAX REVENUE (gross)
-6.1%	1.8%	14 375.3	23.9%	15 426.3	7.3%	9) Non-tax revenue (departmental receipts)
-3.5%	-4.3%	-26 236.6	-6.0%	-27 867.1	6.2%	10) Less: SACU payments
5.2%	100.0%	709 074.0	10.3%	781 225.9	10.2%	TOTAL MAIN BUDGET REVENUE
5.2%	100.0%	709 029.2	10.3%	781 179.5	10.2%	Current revenue
1.5%	61.8%	433 564.2	9.1%	479 482.7	10.6%	Direct taxes
10.9%	40.7%	287 371.0	9.8%	314 184.0	9.3%	Indirect taxes
—	—	—	—	—	—	State miscellaneous revenue
-5.7%	1.8%	14 330.5	24.0%	15 379.9	7.3%	11) Non-tax revenue (departmental receipts)
-3.5%	-4.3%	-26 236.6	-6.0%	-27 867.1	6.2%	Less: SACU payments
-56.3%	0.0%	44.8	4.3%	46.4	3.5%	Sales of capital assets
		1 000.0		1 000.0		12) Extraordinary receipts

comparative purposes.

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

8) Includes revenue received by SARS which could not be allocated to a specific revenue type.

9) Includes sales of goods and services, fines, penalties and forfeits, interest, dividends and rent on land, sales of capital assets as well as transactions in financial asset and liabilities.

10) Payments in terms of Southern African Custom Union (SACU) agreements.

11) Excludes sales of capital assets.

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 departmental receipts.

Table 3
Main Budget:
Revenue – detailed classification

	2005/06	2006/07	2007/08			
		Actual collections	Before tax proposals	After tax proposals	Revised estimate	Actual collection
R thousands						
Taxes on income and profits	230 803 550	279 990 516	326 500 000	312 150 000	332 270 000	332 058 296
Income tax on persons and individuals	125 645 348	140 578 347	163 900 000	155 335 000	168 500 000	168 774 352
Tax on corporate income						
Companies	86 160 776	118 998 582	139 300 000	138 515 000	141 400 000	140 119 831
Secondary tax on companies	12 277 625	15 291 351	18 000 000	16 000 000	20 200 000	20 585 421
Tax on retirement funds	4 783 107	3 190 529	3 000 000	–	160 000	285 357
Other						
Interest on overdue income tax	1 936 694	1 931 050	2 300 000	2 300 000	2 000 000	2 280 507
Small business tax amnesty	–	657	–	–	10 000	12 828
Taxes on payroll and workforce	4 872 040	5 597 401	6 500 000	6 500 000	6 800 000	6 330 917
Skills development levy	4 872 040	5 597 401	6 500 000	6 500 000	6 800 000	6 330 917
Taxes on property	11 137 524	10 332 290	11 000 000	10 995 000	12 680 000	11 883 869
Estate, inheritance and gift taxes						
Donations tax	29 459	47 022	35 000	30 000	30 000	27 551
Estate duty	624 654	747 447	750 000	450 000	750 000	691 031
Taxes on financial and capital transactions						
Securities transfer tax	1) 1 973 373	2 763 861	3 165 000	3 465 000	4 150 000	3 757 114
Transfer duties	8 510 038	6 773 960	7 050 000	7 050 000	7 750 000	7 408 173
Domestic taxes on goods and services	151 223 639	174 671 372	196 700 000	199 045 000	191 447 000	194 690 295
Value-added tax	114 351 638	134 462 599	155 068 000	155 068 000	147 000 000	150 442 849
Specific excise duties						
Beer	4 427 641	4 795 442	4 794 000	5 274 000	5 110 000	5 141 862
Sorghum beer and sorghum flour	40 560	43 357	45 450	45 450	35 000	34 675
Wine and other fermented beverages	848 622	1 031 611	780 000	855 000	1 195 000	1 253 881
Spirits	1 622 520	2 016 802	2 194 400	2 434 400	2 360 000	2 364 130
Cigarettes and cigarette tobacco	6 024 031	6 783 519	6 831 000	7 481 000	7 685 000	7 665 368
Pipe tobacco and cigars	391 873	410 079	402 900	437 900	425 000	379 064
Petroleum products	2) 854 720	846 609	970 600	970 600	890 000	901 269
Revenue from neighbouring countries	3) 336 568	441 978	294 000	294 000	300 000	478 198
<i>Ad valorem</i> excise duties	1 157 271	1 282 664	1 500 000	1 415 000	1 615 000	1 480 454
General fuel levy	20 506 666	21 844 641	22 987 650	23 937 650	24 000 000	23 740 511
Taxes on specific services						
Levy on financial services	-48	–	–	–	–	–
Taxes on use of goods or permission to use goods or to perform activities						
Air passenger tax	458 158	484 823	520 000	520 000	520 000	540 635
Plastic bags levy	61 385	75 128	82 000	82 000	82 000	86 314
Electricity levy	–	–	–	–	–	–
Incandescent light bulb levy	–	–	–	–	–	–
Other						
Universal Service Fund	142 034	152 120	230 000	230 000	230 000	181 085
Taxes on international trade and transactions	18 201 875	24 002 197	27 485 000	27 485 000	27 001 000	27 081 900
Import duties						
Customs duties	18 303 465	23 697 003	27 084 000	27 084 000	26 600 000	26 469 760
Other						
Miscellaneous customs and excise receipts	-102 116	305 194	401 000	401 000	401 000	612 024
Diamond export levy	526	–	–	–	–	116
Other taxes	792 842	615 670	612 000	222 000	700 000	557 123
Stamp duties and fees	792 842	615 670	612 000	222 000	700 000	557 123
State miscellaneous revenue	164 236	339 171	–	–	–	212 236
TOTAL TAX REVENUE (gross)	417 195 706	495 548 617	568 797 000	556 397 000	570 898 000	572 814 636
Less: SACU payments	5) -14 144 921	-25 194 939	-23 053 000	-23 053 000	-24 712 567	-24 712 567
Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)	-14 144 921	-25 194 939	-23 053 000	-23 053 000	-24 712 567	-24 712 567
TOTAL TAX REVENUE (net of SACU payments)	403 050 785	470 353 678	545 744 000	533 344 000	546 185 433	548 102 069

1) The Securities Transfer Tax (STT) replaced the Uncertificated securities tax (UST) as from 1 July 2008.

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

3) Excise duties which are collected by the Botswana, Lesotho, Namibia and Swaziland (BLNS) countries.

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

5) Payments in terms of Southern African Custom Union (SACU) agreements.

Table 3
Main Budget:
Revenue – detailed classification

2008/09				2009/10		R thousands
Budget estimates Before tax proposals	After	Revised estimate	% change on 2007/08 actual	Before tax proposals	After	
384 354 900	369 754 000	383 635 000	15.5%	403 590 000	389 040 000	Taxes on income and profits
198 746 900	191 046 000	199 000 000	17.9%	221 000 000	207 450 000	Income tax on persons and individuals
						Tax on corporate income
163 371 000	156 471 000	162 000 000	15.6%	161 000 000	160 000 000	Companies
20 000 000	20 000 000	20 000 000	-2.8%	19 000 000	19 000 000	Secondary tax on companies
-	-	230 000	-19.4%	-	-	Tax on retirement funds
						Other
2 237 000	2 237 000	2 365 000	3.7%	2 560 000	2 560 000	Interest on overdue income tax
-	-	40 000	-	30 000	30 000	Small business tax amnesty
7 529 600	7 529 600	7 255 600	14.6%	7 749 980	7 749 980	Taxes on payroll and workforce
7 529 600	7 529 600	7 255 600	14.6%	7 749 980	7 749 980	Skills development levy
14 212 000	14 212 000	9 710 000	-18.3%	10 420 000	10 420 000	Taxes on property
						Estate, inheritance and gift taxes
35 000	35 000	110 000	-	80 000	80 000	Donations tax
875 000	875 000	685 000	-0.9%	700 000	700 000	Estate duty
						Taxes on financial and capital transactions
4 682 000	4 682 000	3 875 000	3.1%	4 300 000	4 300 000	1) Securities transfer tax
8 620 000	8 620 000	5 040 000	-32.0%	5 340 000	5 340 000	Transfer duties
214 319 000	218 420 000	202 064 000	3.8%	216 832 000	226 757 000	Domestic taxes on goods and services
167 528 000	167 028 000	154 919 000	3.0%	168 807 000	168 807 000	Value-added tax
						Specific excise duties
5 630 000	5 941 000	5 763 200	12.1%	5 907 600	6 512 800	Beer
35 000	35 000	38 900	12.2%	40 500	40 500	Sorghum beer and sorghum flour
1 320 000	1 410 000	1 405 400	12.1%	1 414 300	1 559 200	Wine and other fermented beverages
2 620 000	2 890 000	2 649 800	12.1%	2 501 300	2 807 500	Spirits
7 780 000	8 375 000	8 591 600	12.1%	8 812 300	9 614 000	Cigarettes and cigarette tobacco
415 000	430 000	424 900	12.1%	457 700	679 700	Pipe tobacco and cigars
925 000	980 000	1 010 200	12.1%	876 300	876 300	2) Petroleum products
325 000	340 000	536 000	12.1%	490 000	510 000	3) Revenue from neighbouring countries
1 682 000	1 682 000	1 370 000	-7.5%	1 350 000	1 350 000	Ad valorem excise duties
25 184 000	26 434 000	24 480 000	3.1%	25 200 000	30 090 000	General fuel levy
						Taxes on specific services
-	-	-	-	-	-	Levy on financial services
						Taxes on use of goods or permission to use goods or to perform activities
545 000	545 000	580 000	7.3%	650 000	770 000	Air passenger tax
90 000	90 000	70 000	-18.9%	75 000	90 000	Plastic bags levy
-	2 000 000	-	-	-	2 780 000	Electricity levy
-	-	-	-	-	20 000	Incandescent light bulb levy
						Other
240 000	240 000	225 000	24.3%	250 000	250 000	Universal Service Fund
31 473 000	31 473 000	24 410 170	-9.9%	25 287 000	25 337 000	Taxes on international trade and transactions
						Import duties
31 073 000	31 073 000	23 780 000	-10.2%	24 635 000	24 635 000	Customs duties
						Other
400 000	400 000	630 000	2.9%	652 000	652 000	Miscellaneous customs and excise receipts
-	-	170	46.6%	-	50 000	Diamond export levy
700 000	700 000	618 000	10.9%	-	-	Other taxes
700 000	700 000	618 000	10.9%	-	-	Stamp duties and fees
						4) State miscellaneous revenue
652 588 500	642 088 600	627 692 770	9.6%	663 878 980	659 303 980	TOTAL TAX REVENUE (gross)
-28 920 625	-28 920 625	-28 920 625	17.0%	-27 915 405	-27 915 405	5) Less: SACU payments
-28 920 625	-28 920 625	-28 920 625	17.0%	-27 915 405	-27 915 405	Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)
623 667 875	613 167 975	598 772 145	9.2%	635 963 575	631 388 575	TOTAL TAX REVENUE (net of SACU payments)

6) New item introduced on the Standard Chart of Accounts (SCOA) from 2008/09. 2005/06 and 2006/07 has been adjusted for comparative purposes.

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

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

9) Includes recoveries of loans and advances.

Table 3
Main Budget:
Revenue – detailed classification

	2005/06	2006/07	2007/08			
	Actual collections		Before tax proposals	After	Revised estimate	Actual collection
R thousands						
TOTAL TAX REVENUE (net of SACU payments)	403 050 785	470 353 678	545 744 000	533 344 000	546 185 433	548 102 069
Sales of goods and services other than capital assets	2 242 736	2 654 047	2 425 348	2 425 348	3 104 266	2 841 309
Sales of goods and services produced by departments						
Sales by market establishments 6)	47 231	78 043	–	–	–	83 112
Administrative fees	1 701 634	2 150 159	1 935 642	1 935 642	2 419 001	2 287 559
Other sales	343 139	361 349	404 072	404 072	488 435	446 893
Sales of scrap, waste, arms and other used current goods	150 732	64 496	85 634	85 634	196 830	23 745
Transfers received	50 234	548	206	206	2 816	4 171
Fines, penalties and forfeits	279 890	417 121	450 860	450 860	380 057	448 142
Interest, dividends and rent on land	5 207 756	5 993 025	6 473 809	6 473 809	7 256 107	6 851 070
Interest						
Cash and cash equivalents	126 455	86 178	210 400	210 400	158 934	91 240
Interest investments	85 913	7 171	–	–	–	42 684
Exchequer investments	1 887 202	2 552 673	1 636 000	1 636 000	1 723 085	1 756 587
Sterilisation deposits	470 845	1 710 715	2 776 000	2 776 000	3 388 000	3 109 463
Dividends						
Airports Company South Africa (ACSA)	220 067	231 257	242 628	242 628	242 823	100 709
Eskom	981 000	–	–	–	–	–
Industrial Development Corporation (IDC)	65 000	70 007	75 000	75 000	75 000	75 000
Registration of Deeds Trading Account surplus	234 447	124 027	–	–	140 000	119 215
SA Reserve Bank (SARB) surplus	7 429	16 299	84 688	84 688	84 689	1 685
Telkom	828 193	1 035 238	1 086 999	1 086 999	1 086 950	1 242 285
SA Forestry Company Ltd (SAFCOL)	30 000	–	–	–	–	–
Rent on land						
Mining leases and ownership 7)	138 289	-33 506	165 000	165 000	165 000	55 916
Royalties, prospecting fees and surface rental 8)	129 767	188 485	130 477	130 477	181 028	244 101
Land rent	3 149	4 481	66 617	66 617	10 598	12 185
Sales of capital assets	79 282	38 785	11 818	11 818	109 858	230 100
Financial transactions in assets and liabilities 9)	837 226	1 739 790	1 895 597	1 895 597	923 755	1 296 910
TOTAL NON-TAX REVENUE (departmental receipts)	8 697 124	10 843 316	11 257 638	11 257 638	11 776 859	11 671 702
TOTAL MAIN BUDGET REVENUE	411 747 909	481 196 994	557 001 638	544 601 638	557 962 292	559 773 771
Extraordinary receipts	6 905 266	3 438 017	1 250 000	1 250 000	1 927 000	2 870 714
Adjustments due to transactions in government stock	2 408 026	910 655	802 030	802 030	350 000	245 326
Agricultural Debt Account surrender	150 000	200 000	250 000	250 000	250 000	250 000
Exchange control penalties and forfeits from SARB	–	–	–	–	–	1 020 877
Foreign exchange amnesty proceeds	2 650 000	365 000	–	–	–	–
Lebowa Minerals Trust abolition	–	466 511	–	–	–	–
Proceeds from the sale of Telkom's share in Vodacom	–	–	–	–	–	–
Profits on GFECRA	–	–	–	–	292 000	319 273
Special dividends						
Airports Company South Africa (ACSA)	–	667 661	–	–	–	–
Eskom	662 000	–	–	–	–	–
Telkom	1 035 240	828 190	197 970	197 970	1 035 000	1 035 238
Special restructuring proceeds from SASRIA	–	–	–	–	–	–
Winding down of Diabo Share Trust	–	–	–	–	–	–

6) New item introduced on the Standard Chart of Accounts (SCOA) from 2008/09. 2005/06 and 2006/07 has been adjusted for comparative purposes.

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

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

9) Includes recoveries of loans and advances.

Table 3
Main Budget:
Revenue – detailed classification

2008/09				2009/10		
Budget estimates Before	After tax proposals	Revised estimate	% change on 2007/08 actual	Before tax proposals	After tax proposals	
						R thousands
623 667 875	613 167 975	598 772 145	9.2%	635 963 575	631 388 575	TOTAL TAX REVENUE (net of SACU payments)
3 448 085	3 448 085	3 042 001	7.1%	3 256 336	3 256 336	Sales of goods and services other than capital assets
–	–	55 411	-33.3%	57 341	57 341	Sales of goods and services produced by departments
2 753 191	2 753 191	2 287 330	-0.0%	2 461 784	2 461 784	6) Sales by market establishments
670 161	670 161	655 596	46.7%	695 599	695 599	Administrative fees
24 733	24 733	43 664	83.9%	41 612	41 612	Other sales
200	200	231 480	–	152 985	152 985	Sales of scrap, waste, arms and other used current goods
437 019	437 019	474 883	6.0%	471 355	471 355	Transfers received
7 436 067	7 436 067	7 435 572	8.5%	6 623 509	6 623 509	Fines, penalties and forfeits
203 178	203 178	42 941	-52.9%	118 263	118 263	Interest, dividends and rent on land
–	–	45 616	6.9%	48 125	48 125	Interest
1 412 500	1 412 500	1 784 000	1.6%	1 518 000	1 518 000	Cash and cash equivalents
3 731 000	3 731 000	3 300 000	6.1%	2 600 000	2 600 000	Interest investments
254 964	254 964	–	–	110 000	110 000	Exchequer investments
–	–	–	–	–	–	Sterilisation deposits
80 000	80 000	80 000	6.7%	85 000	85 000	Dividends
140 000	140 000	–	–	150 000	150 000	Airports Company South Africa (ACSA)
88 923	88 923	119 005	–	93 369	93 369	Eskom
1 141 297	1 141 297	1 366 514	10.0%	1 366 514	1 366 514	Industrial Development Corporation (IDC)
–	–	–	–	–	–	Registration of Deeds Trading Account surplus
180 000	180 000	495 000	–	325 000	325 000	SA Reserve Bank (SARB) surplus
196 812	196 812	185 701	-23.9%	195 915	195 915	Telkom
7 393	7 393	16 795	37.8%	13 323	13 323	SA Forestry Company Ltd (SAFCOL)
148 832	148 832	98 325	-57.3%	42 991	42 991	Rent on land
714 797	714 797	1 069 381	-17.5%	1 054 399	1 054 399	7) Mining leases and ownership
						8) Royalties, prospecting fees and surface rental
						Land rent
						Sales of capital assets
						9) Financial transactions in assets and liabilities
12 185 000	12 185 000	12 351 642	5.8%	11 601 575	11 601 575	TOTAL NON-TAX REVENUE (departmental receipts)
635 852 875	625 352 975	611 123 787	9.2%	647 565 150	642 990 150	TOTAL MAIN BUDGET REVENUE
850 000	850 000	8 122 462		6 100 000	6 100 000	Extraordinary receipts
600 000	600 000	5 285 500		2 100 000	2 100 000	Adjustments due to transactions in government stock
250 000	250 000	250 000		150 000	150 000	Agricultural Debt Account surrender
–	–	1 500		–	–	Exchange control penalties and forfeits from SARB
–	–	–		–	–	Foreign exchange amnesty proceeds
–	–	–		–	–	Lebowa Minerals Trust abolition
–	–	–		3 500 000	3 500 000	Proceeds from the sale of Telkom's share in Vodacom
–	–	–		–	–	Profits on GFECRA
–	–	–		–	–	Special dividends
–	–	–		–	–	Airports Company South Africa (ACSA)
–	–	–		–	–	Eskom
–	–	–		–	–	Telkom
–	–	2 150 000		350 000	350 000	Special restructuring proceeds from SASRIA
–	–	435 462		–	–	Winding down of Diabo Share Trust

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

	2005/06			2006/07	
	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)
R million					
Central Government Administration					
The Presidency	190.1	–	–	236.3	–
Parliament	597.9	–	–	755.1	–
Foreign Affairs	2 687.7	–	–	2 944.7	–
Home Affairs	3 172.1	–	–	2 546.9	–
Public Works	2 354.3	585.4	–	3 025.8	710.1
Financial and Administrative Services					
Government Communication and Information System	253.6	–	–	293.1	–
National Treasury	13 100.7	2 984.1	387.5	16 171.0	4 983.5
Public Administration Leadership and Management Academy	55.4	–	–	58.3	–
Public Service and Administration	197.0	–	–	429.4	–
Public Service Commission	91.1	–	–	96.1	–
Statistics South Africa	643.9	–	–	1 096.6	–
Social Services					
Arts and Culture	1 121.0	–	–	1 329.9	–
Education	12 436.8	1 248.4	–	14 249.8	1 712.5
Health	9 937.1	8 907.3	–	11 338.0	10 206.5
Labour	1 295.9	–	–	1 453.5	–
Social Development	55 067.8	–	–	61 676.1	–
Sport and Recreation South Africa	436.8	24.0	–	886.5	119.0
Justice, Crime prevention and Security					
Correctional Services	9 631.2	–	–	9 251.2	–
Defence	23 510.5	–	–	23 817.6	–
Independent Complaints Directorate	54.5	–	–	65.3	–
Justice and Constitutional Development	5 153.5	–	–	6 005.2	–
Safety and Security	29 360.8	–	–	32 521.2	–
Economic Services and Infrastructure					
Agriculture	1 909.0	410.0	–	2 224.0	401.1
Communications	1 034.4	–	–	1 319.6	–
Environmental Affairs and Tourism	1 775.7	–	–	2 059.7	–
Housing	5 248.8	4 867.9	–	7 166.0	6 677.8
Land Affairs	2 874.7	8.0	–	3 720.5	8.0
Minerals and Energy	2 191.6	–	297.5	2 607.7	–
Provincial and Local Government	15 976.1	40.7	15 590.5	24 575.7	–
<i>of which: Local government equitable share</i>	9 643.3	–	9 643.3	18 057.9	–
Public Enterprises	2 671.5	–	–	2 589.8	–
Science and Technology	2 041.3	–	–	2 613.0	–
Trade and Industry	3 056.4	–	–	3 804.7	58.2
Transport	10 409.9	–	241.7	13 360.4	3 241.0
Water Affairs and Forestry	3 804.0	–	164.5	4 305.7	–
	224 343.2	19 075.9	16 681.7	260 594.3	28 117.8
Plus:					
Unallocated funds/Projected underspending				–	–
Contingency reserve	–	–	–	–	–
Subtotal: Appropriations by vote	224 343.2	19 075.9	16 681.7	260 594.3	28 117.8
Plus:					
Direct charges against the National Revenue Fund					
President and Deputy President salary (The Presidency)	2.0	–	–	2.2	–
Members remuneration (Parliament)	211.7	–	–	223.3	–
State debt costs (National Treasury)	50 912.0	–	–	52 192.2	–
Provincial equitable share (National Treasury)	135 291.6	135 291.6	–	150 752.9	150 752.9
General fuel levy sharing with metros (National Treasury)	–	–	–	–	–
Skills levy and Setas (Labour)	4 883.3	–	–	5 328.4	–
Judges and magistrates salaries (Justice and Const. Dev.)	1 040.1	–	–	1 099.3	–
Main budget expenditure	416 684.0	154 367.5	16 681.7	470 192.5	178 870.8

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

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

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

2006/07	2007/08		2008/09		R million
	Preliminary outcome	of which transfers to provinces 1)	of which transfers to local government 2)	Budget estimate	
					Central Government Administration
–	264.2	–	–	290.0	311.7
–	902.1	–	–	904.5	913.8
–	4 069.7	–	–	4 340.7	5 569.8
–	3 241.7	–	–	4 505.0	4 816.6
–	3 402.3	836.6	–	4 141.4	4 302.0
					Financial and Administrative Services
–	380.9	–	–	418.3	439.8
410.3	18 966.2	6 276.2	716.5	21 318.2	31 424.2
–	131.1	–	–	105.5	105.5
–	370.4	–	–	412.3	420.2
–	108.1	–	–	111.2	113.7
–	1 057.0	–	–	1 272.2	1 323.4
					Social Services
–	1 585.8	163.2	–	2 117.1	2 160.3
–	16 241.3	2 008.0	–	18 857.5	19 749.4
–	12 762.7	11 552.7	–	15 100.8	15 851.2
–	1 948.6	–	–	1 732.9	1 747.6
–	67 191.4	–	–	76 008.0	76 554.2
600.0	5 048.0	194.0	4 605.0	3 496.2	4 909.7
					Justice, Crime prevention and Security
–	11 122.4	–	–	11 671.8	12 338.8
–	25 180.1	–	–	28 233.2	27 899.0
–	80.9	–	–	98.5	98.5
–	7 373.8	–	–	8 341.4	8 515.5
–	36 386.1	–	–	40 453.2	41 492.3
					Economic Services and Infrastructure
–	3 332.8	761.7	–	2 534.7	2 937.7
–	1 911.8	–	–	1 723.6	2 331.5
–	2 788.8	–	–	3 061.7	3 206.6
–	8 586.3	8 149.9	–	10 586.5	10 928.5
–	5 893.1	–	–	6 659.4	6 659.4
–	2 947.4	–	462.5	3 595.4	3 786.2
390.7	30 029.7	–	29 629.8	34 193.9	35 639.0
24 196.3	20 675.6	–	20 675.6	24 888.7	25 559.7
18 057.9	4 604.0	–	–	3 007.9	3 269.4
–	3 127.3	–	–	3 704.0	3 721.7
–	5 295.4	–	–	5 102.6	5 126.9
518.0	16 331.6	3 029.4	1 174.0	20 508.5	24 492.8
385.7	5 385.4	–	732.9	6 699.3	7 036.6
26 501.0	308 048.4	32 971.7	37 320.7	345 307.6	370 193.6
					Plus:
–	–	–	–	–	–4 339.2
–	–	–	–	6 000.0	–
26 501.0	308 048.4	32 971.7	37 320.7	351 307.6	365 854.4
					Subtotal: Appropriations by vote
					Plus:
					Direct charges against the National Revenue Fund
–	2.3	–	–	2.5	2.5
–	240.7	–	–	254.0	254.0
–	52 877.1	–	–	51 236.0	53 926.0
–	172 861.5	172 861.5	–	199 377.0	204 009.9
–	–	–	–	–	–
–	6 284.3	–	–	7 529.6	7 529.6
–	1 184.5	–	–	1 389.3	1 389.3
26 501.0	541 498.8	205 833.2	37 320.7	611 095.9	632 965.7
					Main budget expenditure

3) Excludes R2.5 bn for the Political Office Bearers Pension Fund, previously allocated to Parliament.

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

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

	2008/09			2009/10		
	Projected vote outturn	<i>of which</i> transfers to provinces 1)	<i>transfers</i> to local government 2)	Budget estimate	<i>of which</i> transfers to provinces 1)	<i>transfers</i> to local government 2)
R million						
Central Government Administration						
The Presidency	311.7	-	-	324.8	-	-
Parliament	913.8	-	-	974.1	-	-
Foreign Affairs	5 353.1	-	-	5 337.0	-	-
Home Affairs	4 671.4	-	-	5 050.6	-	-
Public Works	4 252.0	889.3	-	5 298.0	1 148.0	201.7
Financial and Administrative Services						
Government Communication and Information System	439.8	-	-	482.0	-	-
National Treasury	31 075.0	7 384.5	260.0	61 676.2	13 449.2	882.0
Public Administration Leadership and Management Academy	105.5	-	-	119.3	-	-
Public Service and Administration	416.8	-	-	355.8	-	-
Public Service Commission	113.7	-	-	121.3	-	-
Statistics South Africa	1 323.4	-	-	1 608.6	-	-
Social Services						
Arts and Culture	2 126.3	323.6	-	2 623.5	440.6	-
Education	19 743.4	2 909.4	-	21 287.2	2 571.9	-
Health	15 551.2	14 090.8	-	17 058.1	15 578.4	-
Labour	1 643.7	-	-	2 126.4	-	-
Social Development	76 393.2	-	-	86 408.3	-	-
Sport and Recreation South Africa	4 884.7	278.7	4 295.0	2 859.9	402.3	2 168.7
Justice, Crime prevention and Security						
Correctional Services	12 338.8	-	-	13 238.6	-	-
Defence	27 749.0	-	-	32 024.4	-	-
Independent Complaints Directorate	98.5	-	-	114.9	-	-
Justice and Constitutional Development	8 515.5	-	-	9 658.0	-	-
Safety and Security	41 492.3	-	-	46 409.7	-	-
Economic Services and Infrastructure						
Agriculture	2 819.6	868.0	-	2 792.8	876.8	-
Communications	2 331.5	-	-	2 266.9	-	-
Environmental Affairs and Tourism	3 206.6	-	-	3 480.8	-	-
Housing	10 634.7	9 920.9	-	13 588.6	12 592.3	-
Land Affairs	6 659.4	-	-	6 099.1	-	-
Minerals and Energy	3 685.0	-	494.4	4 647.2	-	1 108.0
Provincial and Local Government	34 870.2	29.7	34 396.6	35 607.0	-	35 131.4
<i>of which: Local government equitable share</i>	25 559.7	-	25 559.7	23 846.5	-	23 846.5
Public Enterprises	3 267.5	-	-	3 797.3	-	-
Science and Technology	3 721.7	-	-	4 234.1	-	-
Trade and Industry	5 076.9	-	-	6 344.2	-	-
Transport	24 142.3	4 040.3	3 178.9	23 734.8	6 409.0	2 428.0
Water Affairs and Forestry	6 466.7	-	994.6	7 893.8	-	978.6
	366 394.9	40 735.1	43 619.5	429 643.2	53 468.5	42 898.3
Plus:						
Unallocated funds/Projected underspending	-	-	-	-	-	-
Contingency reserve	-	-	-	6 000.0	-	-
Subtotal: Appropriations by vote	366 394.9	40 735.1	43 619.5	435 643.2	53 468.5	42 898.3
Plus:						
Direct charges against the National Revenue Fund						
President and Deputy President salary (The Presidency)	4.0	-	-	4.3	-	-
Members remuneration (Parliament)	254.0	-	-	376.7	-	-
State debt costs (National Treasury)	54 281.0	-	-	55 268.0	-	-
Provincial equitable share (National Treasury)	204 009.9	204 009.9	-	231 050.9	231 050.9	-
General fuel levy sharing with metros (National Treasury)	-	-	-	6 800.1	-	6 800.1
Skills levy and Setas (Labour)	7 529.6	-	-	7 750.0	-	-
Judges and magistrates salaries (Justice and Const. Dev.)	1 433.5	-	-	1 669.7	-	-
Main budget expenditure	633 906.9	244 745.0	43 619.5	738 562.8	284 519.4	49 698.4

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

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

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

2010/11			2011/12			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)	
333.4	-	-	349.7	-	-	Central Government Administration
1 033.3	-	-	1 095.2	-	-	The Presidency
5 472.0	-	-	5 501.0	-	-	Parliament
5 580.8	-	-	5 007.0	-	-	Foreign Affairs
6 598.7	1 496.2	554.0	8 185.4	1 962.0	1 108.0	Home Affairs
						Public Works
						Financial and Administrative Services
533.1	-	-	504.8	-	-	Government Communication and Information System
48 595.1	11 314.9	994.6	31 587.9	13 091.2	1 225.1	National Treasury
127.3	-	-	133.5	-	-	Public Administration Leadership and Management Academy
402.8	-	-	417.4	-	-	Public Service and Administration
132.6	-	-	145.5	-	-	Public Service Commission
2 006.0	-	-	2 757.8	-	-	Statistics South Africa
						Social Services
2 435.1	494.0	-	2 448.6	523.6	-	Arts and Culture
25 137.9	3 931.4	-	28 129.2	4 978.1	-	Education
19 614.0	18 012.8	-	20 862.8	19 171.8	-	Health
2 271.9	-	-	2 410.2	-	-	Labour
94 672.1	-	-	102 305.9	-	-	Social Development
1 250.2	426.4	512.6	771.0	452.0	-	Sport and Recreation South Africa
						Justice, Crime prevention and Security
14 268.6	-	-	18 098.7	-	-	Correctional Services
32 389.3	-	-	34 418.6	-	-	Defence
127.1	-	-	139.5	-	-	Independent Complaints Directorate
10 342.8	-	-	11 056.2	-	-	Justice and Constitutional Development
50 966.4	-	-	55 030.0	-	-	Safety and Security
						Economic Services and Infrastructure
3 089.1	1 116.9	-	3 602.5	1 437.1	-	Agriculture
2 264.4	-	-	2 122.8	-	-	Communications
3 884.1	-	-	4 147.5	-	-	Environmental Affairs and Tourism
16 137.5	15 026.8	-	18 410.5	17 222.4	-	Housing
6 490.2	-	-	7 661.4	-	-	Land Affairs
5 106.5	-	1 240.1	5 439.0	-	1 376.6	Minerals and Energy
42 541.6	-	42 008.6	47 753.5	-	47 183.2	Provincial and Local Government
29 267.7	-	29 267.7	31 889.9	-	31 889.9	of which: Local government equitable share
311.9	-	-	183.6	-	-	Public Enterprises
4 708.1	-	-	5 097.8	-	-	Science and Technology
5 753.0	-	-	6 003.8	-	-	Trade and Industry
25 480.3	4 214.7	4 300.2	27 920.9	4 153.2	5 160.1	Transport
8 292.9	-	570.0	9 463.1	-	380.0	Water Affairs and Forestry
448 350.2	56 034.0	50 180.0	469 162.3	62 991.3	56 433.0	
-	-	-	-	-	-	Plus:
12 000.0	-	-	20 000.0	-	-	Unallocated funds/Projected underspending
						Contingency reserve
460 350.2	56 034.0	50 180.0	489 162.3	62 991.3	56 433.0	Subtotal: Appropriations by vote
						Plus:
4.6	-	-	4.8	-	-	Direct charges against the National Revenue Fund
392.7	-	-	409.6	-	-	President and Deputy President salary (The Presidency)
60 140.0	-	-	66 826.0	-	-	Members remuneration (Parliament)
253 670.5	253 670.5	-	272 934.1	272 934.1	-	State debt costs (National Treasury)
7 542.4	-	7 542.4	8 531.1	-	8 531.1	Provincial equitable share (National Treasury)
8 424.2	-	-	9 148.7	-	-	General fuel levy sharing with metros (National Treasury)
1 829.9	-	-	1 954.2	-	-	Skills levy and Setas (Labour)
						Judges and magistrates salaries (Justice and Const. Dev.)
792 354.3	309 704.4	57 722.4	848 970.8	335 925.4	64 964.1	Main budget expenditure

3) Excludes R2.5 bn for the Political Office Bearers Pension Fund, previously allocated to Parliament.

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

R million	2005/06		2006/07		2007/08		2008/09
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
Current payments							
Compensation of employees	140 201.6	32.2%	154 687.6	31.3%	177 012.1	31.2%	211 177.5
Goods and services	59 375.0	13.6%	68 052.2	13.8%	77 817.4	13.7%	97 134.6
Interest and rent on land	50 970.8	11.7%	52 250.1	10.6%	52 955.2	9.3%	54 288.6
Financial transactions in assets and liabilities	327.9	0.1%	247.0	0.1%	423.5	0.1%	23.6
Total current payments	250 875.3	57.6%	275 236.8	55.7%	308 208.1	54.2%	362 624.2
Transfers and subsidies							
Municipalities	19 885.5	4.6%	29 611.6	6.0%	39 724.5	7.0%	47 323.8
<i>of which: Local government share</i> 2)	16 681.7	3.8%	26 501.0	5.4%	37 320.7	6.6%	43 619.5
Departmental agencies and accounts	38 503.0	8.8%	45 499.5	9.2%	51 495.9	9.1%	59 054.6
Universities and technikons	9 929.7	2.3%	11 077.9	2.2%	12 108.8	2.1%	14 013.8
Public corporations and private enterprises	14 382.9	3.3%	16 629.1	3.4%	23 233.9	4.1%	31 703.2
Public corporations	10 354.4	2.4%	11 899.4	2.4%	17 981.8	3.2%	26 490.4
<i>Subsidies on production</i>	4 522.3	1.0%	5 525.1	1.1%	6 032.3	1.1%	8 000.8
<i>Other transfers</i>	5 832.1	1.3%	6 374.3	1.3%	11 949.5	2.1%	18 489.5
Private enterprises	4 028.5	0.9%	4 729.7	1.0%	5 252.1	0.9%	5 212.8
<i>Subsidies on production</i>	3 671.9	0.8%	3 842.9	0.8%	4 750.9	0.8%	4 942.2
<i>Other transfers</i>	356.6	0.1%	886.8	0.2%	501.2	0.1%	270.6
Foreign governments and international organisations	858.8	0.2%	919.7	0.2%	936.3	0.2%	1 001.0
Non-profit institutions	6 924.2	1.6%	8 698.1	1.8%	11 517.3	2.0%	15 799.2
Households	73 691.4	16.9%	83 238.4	16.9%	94 780.4	16.7%	109 017.4
Social benefits	65 256.8	15.0%	72 730.2	14.7%	80 888.8	14.2%	92 152.4
Other transfers to households	8 434.6	1.9%	10 508.2	2.1%	13 891.7	2.4%	16 865.1
Total transfers and subsidies	164 175.4	37.7%	195 674.3	39.6%	233 797.1	41.2%	277 913.0
Payments for capital assets							
Buildings and other fixed structures	13 105.0	3.0%	15 932.6	3.2%	18 979.3	3.3%	23 981.4
Buildings	8 720.8	2.0%	10 997.6	2.2%	13 416.1	2.4%	16 784.4
Other fixed structures	4 384.2	1.0%	4 935.0	1.0%	5 563.2	1.0%	7 197.0
Machinery and equipment	6 896.1	1.6%	6 254.9	1.3%	5 835.1	1.0%	5 946.2
Transport equipment	1 548.4	0.4%	1 990.2	0.4%	1 899.8	0.3%	1 541.0
Other machinery and equipment	5 347.7	1.2%	4 264.7	0.9%	3 935.3	0.7%	4 405.2
Software and other intangible assets	344.6	0.1%	365.2	0.1%	368.0	0.1%	168.1
Land and subsoil assets	198.5	0.0%	412.6	0.1%	944.4	0.2%	1 378.7
Other assets 3)	4.8	0.0%	5.5	0.0%	16.4	0.0%	6.1
Total payments for capital assets	20 549.0	4.7%	22 970.8	4.7%	26 143.2	4.6%	31 480.5
Subtotal: Votes and Direct charges	435 599.7	100%	493 881.9	100%	568 148.4	100%	672 017.7
Plus:							
Contingency reserve	–	–	–	–	–	–	–
Total consolidated expenditure	435 599.7	100%	493 881.9	100%	568 148.4	100%	672 017.7

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 adjusted accordingly.

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

2008/09	2009/10		2010/11		2011/12		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
31.4%	231 800.4	30.1%	251 713.1	30.5%	268 926.6	30.4%	Current payments
14.5%	104 453.9	13.6%	118 211.7	14.3%	130 272.8	14.7%	Compensation of employees
8.1%	55 275.4	7.2%	60 148.1	7.3%	66 834.5	7.6%	Goods and services
0.0%	–	–	–	–	–	–	Interest and rent on land
54.0%	391 529.7	50.8%	430 072.9	52.1%	466 033.9	52.7%	Financial transactions in assets and liabilities
							Total current payments
							Transfers and subsidies
7.0%	53 067.1	6.9%	60 806.3	7.4%	68 204.9	7.7%	Municipalities
6.5%	49 698.4	6.4%	57 722.4	7.0%	64 964.1	7.3%	2) <i>of which: Local government share</i>
8.8%	72 520.1	9.4%	69 360.8	8.4%	73 289.1	8.3%	Departmental agencies and accounts
2.1%	15 458.1	2.0%	17 678.4	2.1%	19 167.8	2.2%	Universities and technikons
4.7%	56 718.4	7.4%	44 562.3	5.4%	25 532.0	2.9%	Public corporations and private enterprises
3.9%	50 176.4	6.5%	37 538.7	4.5%	18 001.2	2.0%	Public corporations
1.2%	9 895.9	1.3%	11 221.2	1.4%	12 368.5	1.4%	<i>Subsidies on production</i>
2.8%	40 280.5	5.2%	26 317.5	3.2%	5 632.7	0.6%	<i>Other transfers</i>
0.8%	6 541.9	0.8%	7 023.6	0.9%	7 530.8	0.9%	Private enterprises
0.7%	6 117.3	0.8%	6 552.3	0.8%	7 009.5	0.8%	<i>Subsidies on production</i>
0.0%	424.7	0.1%	471.3	0.1%	521.3	0.1%	<i>Other transfers</i>
0.1%	1 278.3	0.2%	1 360.2	0.2%	1 346.7	0.2%	Foreign governments and international organisations
2.4%	17 105.4	2.2%	18 603.7	2.3%	19 978.9	2.3%	Non-profit institutions
16.2%	123 549.6	16.0%	132 575.9	16.1%	144 902.9	16.4%	Households
13.7%	105 809.3	13.7%	112 369.8	13.6%	121 657.0	13.8%	Social benefits
2.5%	17 740.3	2.3%	20 206.2	2.4%	23 245.9	2.6%	Other transfers to households
41.4%	339 696.9	44.1%	344 947.5	41.8%	352 422.3	39.8%	Total transfers and subsidies
							Payments for capital assets
3.6%	26 092.1	3.4%	29 764.8	3.6%	36 880.4	4.2%	Buildings and other fixed structures
2.5%	17 141.7	2.2%	19 791.1	2.4%	24 715.0	2.8%	Buildings
1.1%	8 950.4	1.2%	9 973.7	1.2%	12 165.4	1.4%	Other fixed structures
0.9%	7 223.4	0.9%	8 307.5	1.0%	8 884.7	1.0%	Machinery and equipment
0.2%	2 110.9	0.3%	2 225.7	0.3%	2 347.7	0.3%	Transport equipment
0.7%	5 112.5	0.7%	6 081.7	0.7%	6 537.0	0.7%	Other machinery and equipment
0.0%	211.6	0.0%	94.0	0.0%	99.5	0.0%	Software and other intangible assets
0.2%	85.0	0.0%	30.4	0.0%	35.7	0.0%	Land and subsoil assets
0.0%	34.1	0.0%	35.3	0.0%	36.5	0.0%	3) Other assets
4.7%	33 646.2	4.4%	38 231.9	4.6%	45 936.9	5.2%	Total payments for capital assets
100%	764 872.8	99.2%	813 252.2	98.5%	864 393.1	97.7%	Subtotal: Votes and Direct charges
–	6 000.0	–	12 000.0	–	20 000.0	–	Plus:
							Contingency reserve
100%	770 872.8	100%	825 252.2	100%	884 393.1	100%	Total consolidated expenditure

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

3) Includes biological and heritage assets.

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

	2005/06		2006/07		2007/08		2008/09
	Estimated outcome	% of total	Estimated outcome	% of total	Estimated outcome	% of total	Revised estimate
R million							
General public services 2)	76 325.2	17.5%	79 973.0	16.2%	86 746.7	15.3%	94 761.7
<i>of which: State debt cost</i>	<i>50 912.0</i>	<i>11.7%</i>	<i>52 192.2</i>	<i>10.6%</i>	<i>52 877.1</i>	<i>9.3%</i>	<i>54 281.0</i>
Defense	24 879.5	5.7%	25 101.6	5.1%	26 748.1	4.7%	29 533.7
Public order and safety	47 562.0	10.9%	51 809.8	10.5%	59 377.7	10.5%	67 674.4
Police services	31 031.2	7.1%	34 541.5	7.0%	38 691.8	6.8%	44 215.5
Law courts	6 440.2	1.5%	7 424.1	1.5%	8 907.1	1.6%	10 340.1
Prisons	10 090.6	2.3%	9 844.3	2.0%	11 778.8	2.1%	13 118.8
Economic affairs	48 865.9	11.2%	61 931.6	12.5%	78 616.4	13.8%	100 518.7
General economic, commercial and labour affairs	10 701.8	2.5%	12 437.9	2.5%	16 449.7	2.9%	18 613.3
Agriculture, forestry, fishing and hunting	9 120.1	2.1%	10 538.3	2.1%	13 801.9	2.4%	15 345.2
Fuel and energy	4 732.9	1.1%	4 941.1	1.0%	6 757.6	1.2%	16 280.1
Mining, manufacturing and construction	1 858.1	0.4%	2 306.6	0.5%	2 618.9	0.5%	2 453.1
Transport	19 889.2	4.6%	28 263.9	5.7%	34 764.5	6.1%	42 925.6
Communication	1 395.6	0.3%	1 714.6	0.3%	2 493.0	0.4%	2 954.8
Economic affairs not elsewhere classified	1 168.3	0.3%	1 729.1	0.4%	1 730.8	0.3%	1 946.5
Environmental protection	2 479.5	0.6%	2 860.1	0.6%	3 633.6	0.6%	4 031.9
Housing and community amenities	26 008.7	6.0%	37 414.9	7.6%	45 133.6	7.9%	54 891.7
Housing development	7 306.6	1.7%	9 049.6	1.8%	11 099.0	2.0%	14 403.1
Community development	12 434.1	2.9%	21 252.4	4.3%	24 563.4	4.3%	29 786.7
Water supply	6 268.1	1.4%	7 112.9	1.4%	9 471.2	1.7%	10 701.8
Health	48 732.5	11.2%	55 563.8	11.3%	64 211.2	11.3%	78 119.1
Recreation and culture	3 014.1	0.7%	3 881.1	0.8%	8 354.6	1.5%	9 600.4
Education	85 471.2	19.6%	94 238.3	19.1%	105 120.9	18.5%	127 451.4
Social protection	72 261.1	16.6%	81 107.7	16.4%	90 205.7	15.9%	105 434.8
Subtotal: Votes and Direct charges	435 599.7	100%	493 881.9	100%	568 148.4	100%	672 017.7
Plus:							
Contingency reserve	–	–	–	–	–	–	–
Total consolidated expenditure	435 599.7	–	493 881.9	–	568 148.4	–	672 017.7

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.

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

2008/09	2009/10		2010/11		2011/12		R million
	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	
14.1%	97 282.0	12.7%	107 705.5	13.2%	116 930.5	13.5%	2) General public services of which: State debt cost
8.1%	55 268.0	7.2%	60 140.0	7.4%	66 826.0	7.7%	
4.4%	33 922.5	4.4%	34 705.8	4.3%	37 172.4	4.3%	Defense
10.1%	75 368.4	9.9%	82 723.2	10.2%	92 384.1	10.7%	Public order and safety
6.6%	49 396.1	6.5%	54 570.3	6.7%	59 190.4	6.8%	Police services
1.5%	11 791.2	1.5%	12 730.3	1.6%	13 682.7	1.6%	Law courts
2.0%	14 181.1	1.9%	15 422.7	1.9%	19 511.0	2.3%	Prisons
14.9%	145 043.1	19.0%	129 703.3	15.9%	119 622.0	13.8%	Economic affairs
2.8%	21 827.8	2.9%	21 870.9	2.7%	23 320.9	2.7%	General economic, commercial and labour affairs
2.3%	15 317.8	2.0%	16 848.3	2.1%	18 990.1	2.2%	Agriculture, forestry, fishing and hunting
2.4%	43 636.0	5.7%	33 111.6	4.1%	14 558.1	1.7%	Fuel and energy
0.4%	2 401.4	0.3%	2 324.3	0.3%	2 363.0	0.3%	Mining, manufacturing and construction
6.4%	56 809.3	7.4%	50 373.3	6.2%	55 001.5	6.4%	Transport
0.4%	3 003.8	0.4%	3 097.9	0.4%	3 125.5	0.4%	Communication
0.3%	2 047.0	0.3%	2 076.8	0.3%	2 262.8	0.3%	Economic affairs not elsewhere classified
0.6%	4 289.7	0.6%	4 564.0	0.6%	4 910.3	0.6%	Environmental protection
8.2%	59 265.9	7.7%	68 748.9	8.5%	76 573.5	8.9%	Housing and community amenities
2.1%	16 752.1	2.2%	19 341.7	2.4%	21 706.4	2.5%	Housing development
4.4%	29 587.9	3.9%	35 439.4	4.4%	38 609.4	4.5%	Community development
1.6%	12 926.0	1.7%	13 967.8	1.7%	16 257.7	1.9%	Water supply
11.6%	83 871.8	11.0%	94 485.8	11.6%	101 996.0	11.8%	Health
1.4%	7 412.8	1.0%	5 562.7	0.7%	5 096.1	0.6%	Recreation and culture
19.0%	140 296.5	18.3%	156 002.9	19.2%	169 683.0	19.6%	Education
15.7%	118 120.1	15.4%	129 050.3	15.9%	140 025.3	16.2%	Social protection
100%	764 872.8	100%	813 252.2	100%	864 393.1	100%	Subtotal: Votes and Direct charges
-	6 000.0	-	12 000.0	-	20 000.0	-	Plus: Contingency reserve
-	770 872.8	-	825 252.2	-	884 393.1	-	Total consolidated expenditure

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

Table 7
Consolidated government expenditure 1)

	2005/06		2006/07		2007/08		2008/09
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
R million							
Economic classification							
Current payments	301 106.8	63.4%	329 154.4	62.2%	367 438.9	60.6%	431 090.0
Compensation of employees	156 047.3	32.9%	173 224.8	32.7%	198 197.0	32.7%	236 025.3
Goods and services	90 001.0	19.0%	100 170.6	18.9%	112 249.3	18.5%	137 038.8
Interest and rent on land	54 730.7	11.5%	55 512.1	10.5%	56 569.1	9.3%	58 002.3
Financial transactions in assets and liabilities	327.9	0.1%	247.0	0.0%	423.5	0.1%	23.6
Transfers and subsidies	146 091.0	30.8%	170 280.3	32.2%	201 897.2	33.3%	239 701.6
Municipalities	19 890.5	4.2%	30 663.1	5.8%	40 942.4	6.7%	47 817.8
Departmental agencies and accounts	15 537.6	3.3%	17 672.3	3.3%	19 005.7	3.1%	19 792.1
Universities and technikons	9 929.7	2.1%	11 077.9	2.1%	12 108.8	2.0%	14 014.0
Public corporations and private enterprises	15 876.8	3.3%	14 875.0	2.8%	19 148.8	3.2%	29 128.2
Foreign governments and international organisations	919.6	0.2%	1 315.4	0.2%	1 290.3	0.2%	1 700.0
Non-profit institutions	8 262.8	1.7%	9 481.9	1.8%	12 320.6	2.0%	16 673.4
Households	75 673.9	15.9%	85 194.7	16.1%	97 080.6	16.0%	110 576.2
Payments for capital assets	27 616.2	5.8%	30 121.0	5.7%	37 384.8	6.2%	50 259.9
Buildings and other fixed structures	16 991.8	3.6%	19 453.1	3.7%	25 379.6	4.2%	36 406.3
Machinery and equipment	9 931.3	2.1%	9 462.2	1.8%	10 048.0	1.7%	10 068.3
Software and other intangible assets	465.5	0.1%	748.2	0.1%	897.7	0.1%	2 317.6
Land and subsoil assets	222.7	0.0%	452.0	0.1%	1 042.9	0.2%	1 461.6
Other assets 2)	4.9	0.0%	5.5	0.0%	16.5	0.0%	6.1
Subtotal: Economic classification	474 814.0	100%	529 555.8	100.0%	606 720.9	100.0%	721 051.6
Functional classification							
General public services 3)	80 564.7	17.0%	85 905.4	16.2%	92 127.7	15.2%	102 411.5
of which: State debt cost	50 912.0	10.7%	52 192.2	9.9%	52 877.1	8.7%	54 281.0
Defense	25 649.7	5.4%	26 348.8	5.0%	27 773.5	4.6%	30 777.6
Public order and safety	47 611.0	10.0%	51 881.8	9.8%	59 473.1	9.8%	67 810.4
Police services	31 082.6	6.5%	34 627.6	6.5%	38 782.8	6.4%	44 349.0
Law courts	6 437.8	1.4%	7 409.9	1.4%	8 911.5	1.5%	10 342.7
Prisons	10 090.6	2.1%	9 844.3	1.9%	11 778.8	1.9%	13 118.8
Economic affairs	63 981.5	13.5%	76 296.6	14.4%	94 343.6	15.5%	126 157.2
General economic, commercial and labour affairs	14 456.8	3.0%	14 536.2	2.7%	18 101.2	3.0%	22 769.9
Agriculture, forestry, fishing and hunting	9 597.8	2.0%	11 034.9	2.1%	14 214.1	2.3%	15 925.7
Fuel and energy	5 364.7	1.1%	5 582.6	1.1%	6 471.9	1.1%	17 220.4
Mining, manufacturing and construction	2 070.6	0.4%	2 723.3	0.5%	2 957.0	0.5%	2 983.8
Transport	21 940.9	4.6%	31 668.8	6.0%	39 044.0	6.4%	51 906.3
Communication	9 382.4	2.0%	9 021.8	1.7%	11 824.5	1.9%	13 404.6
Economic affairs not elsewhere classified	1 168.3	0.2%	1 729.1	0.3%	1 730.8	0.3%	1 946.5
Environmental protection	3 736.1	0.8%	4 046.1	0.8%	4 488.8	0.7%	5 146.4
Housing and community amenities	41 851.6	8.8%	48 125.6	9.1%	57 077.8	9.4%	65 297.0
Housing development	7 731.4	1.6%	9 633.1	1.8%	12 137.2	2.0%	15 914.7
Community development	12 580.8	2.6%	21 370.6	4.0%	24 693.3	4.1%	29 922.1
Water supply	21 539.4	4.5%	17 121.9	3.2%	20 247.4	3.3%	19 460.2
Health	50 022.6	10.5%	57 347.2	10.8%	66 624.9	11.0%	80 808.6
Recreation and culture	3 197.3	0.7%	4 138.1	0.8%	8 529.1	1.4%	9 856.9
Education	85 938.6	18.1%	94 810.2	17.9%	105 666.4	17.4%	127 344.4
Social protection	72 261.1	15.2%	80 656.1	15.2%	90 616.1	14.9%	105 441.4
Subtotal: Functional classification	474 814.0	100.0%	529 555.8	100.0%	606 720.9	100.0%	721 051.6
Plus:							
Contingency reserve	–	–	–	–	–	–	–
Total consolidated expenditure	474 814.0	–	529 555.8	–	606 720.9	–	721 051.6

1) Consisting of national and provincial government, social security funds and selected public entities. Refer to Annexure W2 for a detailed list of entities included. In some cases figures were estimated by the National Treasury and may differ from data published by Statistics South Africa and the Reserve Bank.

Table 7
Consolidated government expenditure 1)

2008/09	2009/10		2010/11		2011/12		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
59.8%	472 376.0	57.0%	516 940.7	58.2%	558 054.2	59.8%	Economic classification
32.7%	259 427.0	31.3%	281 744.1	31.7%	301 104.5	32.3%	Current payments
19.0%	152 954.1	18.5%	168 710.4	19.0%	183 170.5	19.6%	Compensation of employees
8.0%	59 994.9	7.2%	66 486.2	7.5%	73 779.3	7.9%	Goods and services
0.0%	–	–	–	–	–	–	Interest and rent on land
							Financial transactions in assets and liabilities
33.2%	294 611.0	35.6%	304 642.1	34.3%	304 397.6	32.6%	Transfers and subsidies
6.6%	53 606.7	6.5%	61 400.0	6.9%	68 858.1	7.4%	Municipalities
2.7%	26 174.2	3.2%	27 177.2	3.1%	22 593.9	2.4%	Departmental agencies and accounts
1.9%	15 458.4	1.9%	17 678.8	2.0%	19 168.4	2.1%	Universities and technikons
4.0%	52 826.9	6.4%	41 485.9	4.7%	22 370.1	2.4%	Public corporations and private enterprises
0.2%	1 909.6	0.2%	1 786.6	0.2%	1 962.1	0.2%	Foreign governments and international organisations
2.3%	18 483.6	2.2%	20 068.6	2.3%	21 468.8	2.3%	Non-profit institutions
15.3%	126 151.5	15.2%	135 045.0	15.2%	147 976.3	15.9%	Households
7.0%	61 348.6	7.4%	66 161.1	7.5%	70 617.2	7.6%	Payments for capital assets
5.0%	48 002.3	5.8%	51 452.4	5.8%	55 290.8	5.9%	Buildings and other fixed structures
1.4%	11 976.3	1.4%	13 659.5	1.5%	14 352.3	1.5%	Machinery and equipment
0.3%	1 228.8	0.1%	970.4	0.1%	887.7	0.1%	Software and other intangible assets
0.2%	107.1	0.0%	43.6	0.0%	49.8	0.0%	Land and subsoil assets
0.0%	34.1	0.0%	35.3	0.0%	36.5	0.0%	Other assets
100.0%	828 335.5	100.0%	887 743.9	100.0%	933 069.0	100.0%	Subtotal: Economic classification
14.2%	106 524.7	12.9%	114 519.1	12.9%	122 913.3	13.2%	Functional classification
7.5%	55 268.0	6.7%	60 140.0	6.8%	66 826.0	7.2%	3) General public services
							of which: State debt cost
4.3%	34 708.2	4.2%	35 527.0	4.0%	38 030.2	4.1%	Defense
9.4%	75 529.1	9.1%	82 875.7	9.3%	92 541.7	9.9%	Public order and safety
6.1%	49 540.3	6.0%	54 704.6	6.2%	59 327.0	6.4%	Police services
1.4%	11 807.7	1.4%	12 748.4	1.4%	13 703.7	1.5%	Law courts
1.8%	14 181.1	1.7%	15 422.7	1.7%	19 511.0	2.1%	Prisons
17.5%	179 558.6	21.7%	177 721.8	20.0%	160 591.7	17.2%	Economic affairs
3.2%	27 139.4	3.3%	27 228.1	3.1%	27 933.4	3.0%	General economic, commercial and labour affairs
2.2%	15 992.5	1.9%	17 583.2	2.0%	19 788.4	2.1%	Agriculture, forestry, fishing and hunting
2.4%	46 334.0	5.6%	39 415.2	4.4%	21 520.5	2.3%	Fuel and energy
0.4%	2 891.1	0.3%	2 822.6	0.3%	2 964.8	0.3%	Mining, manufacturing and construction
7.2%	69 543.6	8.4%	72 507.9	8.2%	68 962.7	7.4%	Transport
1.9%	15 611.0	1.9%	16 088.0	1.8%	17 159.0	1.8%	Communication
0.3%	2 047.0	0.2%	2 076.8	0.2%	2 262.8	0.2%	Economic affairs not elsewhere classified
0.7%	5 589.1	0.7%	6 190.9	0.7%	6 511.7	0.7%	Environmental protection
9.1%	73 184.1	8.8%	82 357.6	9.3%	92 041.4	9.9%	Housing and community amenities
2.2%	19 576.0	2.4%	20 837.3	2.3%	23 336.9	2.5%	Housing development
4.1%	29 720.6	3.6%	35 571.8	4.0%	38 744.9	4.2%	Community development
2.7%	23 887.6	2.9%	25 948.5	2.9%	29 959.6	3.2%	Water supply
11.2%	86 944.6	10.5%	97 632.4	11.0%	105 350.6	11.3%	Health
1.4%	7 742.3	0.9%	5 750.5	0.6%	5 372.3	0.6%	Recreation and culture
17.7%	140 427.3	17.0%	156 110.7	17.6%	169 683.1	18.2%	Education
14.6%	118 127.7	14.3%	129 058.0	14.5%	140 033.2	15.0%	Social protection
100.0%	828 335.5	100.0%	887 743.9	100.0%	933 069.0	100.0%	Subtotal: Functional classification
–	6 000.0	–	12 000.0	–	20 000.0	–	Plus:
							Contingency reserve
–	834 335.5	–	899 743.9	–	953 069.0	–	Total consolidated expenditure

2) Includes biological and heritage assets.

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

Table 8
Total debt of government 1)

	1984/85	1985/86	1986/87	1987/88	1988/89	1989/90	1990/91
R million							
Marketable domestic debt	28 651	33 544	39 956	47 385	61 124	72 923	85 546
<i>Government bonds</i>	27 797	32 808	39 195	47 173	60 860	71 026	82 824
<i>Treasury bills</i>	854	736	761	212	264	1 897	2 722
<i>Bridging bonds</i>	–	–	–	–	–	–	–
Non-marketable domestic debt 3)	4 187	3 646	4 443	7 675	5 386	6 883	7 989
Total domestic debt	32 838	37 190	44 399	55 060	66 510	79 806	93 535
Total foreign debt 4)	2 201	2 295	2 446	2 442	2 227	2 090	1 770
Total loan debt gross	35 039	39 485	46 845	57 502	68 737	81 896	95 305
Cash balances 5)	893	1 081	1 573	1 588	3 785	11 181	8 524
Total loan debt net	34 146	38 404	45 272	55 914	64 952	70 715	86 781
Gold and Foreign Exchange Contingency Reserve Account 6)	-2 033	-1 940	-3 469	-2 554	-11 158	-14 140	-10 351
Composition of debt (excluding cash balances):							
Marketable domestic debt	81.8%	85.0%	85.3%	82.4%	88.9%	89.0%	89.8%
<i>Government bonds</i>	79.3%	83.1%	83.7%	82.0%	88.5%	86.7%	86.9%
<i>Treasury bills</i>	2.4%	1.9%	1.6%	0.4%	0.4%	2.3%	2.9%
<i>Bridging bonds</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-marketable domestic debt 3)	11.9%	9.2%	9.5%	13.3%	7.8%	8.4%	8.4%
Total domestic debt	93.7%	94.2%	94.8%	95.8%	96.8%	97.4%	98.1%
Total foreign debt 4)	6.3%	5.8%	5.2%	4.2%	3.2%	2.6%	1.9%
Percentages of GDP:							
Total domestic debt	28.7%	28.3%	28.5%	30.3%	30.3%	30.6%	31.2%
Total foreign debt	1.9%	1.7%	1.6%	1.3%	1.0%	0.8%	0.6%
Total loan debt gross	30.6%	30.1%	30.1%	31.6%	31.3%	31.4%	31.8%
Total loan debt net	29.8%	29.3%	29.1%	30.7%	29.6%	27.1%	29.0%

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 2009.
- 3) Includes non-marketable treasury bills, retail bonds, former Namibian loans and loan levies.

Table 8
Total debt of government 1)

1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	R million
104 646	138 681	181 460	225 662	263 844	290 424	318 773	Marketable domestic debt
100 662	132 853	174 892	210 191	248 877	276 124	301 488	Government bonds
3 984	5 828	6 568	7 018	10 700	14 300	17 285	Treasury bills
–	–	–	8 453	4 267	–	–	Bridging bonds
6 520	4 703	3 310	5 705	4 700	6 421	2 778	3) Non-marketable domestic debt
111 166	143 384	184 770	231 367	268 544	296 845	321 551	Total domestic debt
2 940	2 348	5 201	8 784	10 944	11 394	14 560	4) Total foreign debt
114 107	145 731	189 970	240 151	279 488	308 239	336 111	Total loan debt gross
9 762	4 750	4 591	6 665	8 630	2 757	4 798	5) Cash balances
104 345	140 981	185 379	233 486	270 858	305 482	331 313	Total loan debt net
-12 508	-8 934	-2 190	-4 147	–	-2 169	-73	6) Gold and Foreign Exchange Contingency Reserve Account
							Composition of debt (excluding cash balances):
91.7%	95.2%	95.5%	94.0%	94.4%	94.2%	94.8%	Marketable domestic debt
88.2%	91.2%	92.1%	87.5%	89.0%	89.6%	89.7%	Government bonds
3.5%	4.0%	3.5%	2.9%	3.8%	4.6%	5.1%	Treasury bills
0.0%	0.0%	0.0%	3.5%	1.5%	0.0%	0.0%	Bridging bonds
5.7%	3.2%	1.7%	2.4%	1.7%	2.1%	0.8%	3) Non-marketable domestic debt
97.4%	98.4%	97.3%	96.3%	96.1%	96.3%	95.7%	Total domestic debt
2.6%	1.6%	2.7%	3.7%	3.9%	3.7%	4.3%	4) Total foreign debt
							Percentages of GDP:
32.3%	37.5%	41.8%	46.5%	47.6%	46.7%	45.9%	Total domestic debt
0.9%	0.6%	1.2%	1.8%	1.9%	1.8%	2.1%	Total foreign debt
33.2%	38.1%	43.0%	48.3%	49.5%	48.5%	48.0%	Total loan debt gross
30.3%	36.8%	41.9%	47.0%	48.0%	48.1%	47.3%	Total loan debt net

Sources: National Treasury and South African Reserve Bank.

- 4) Valued at appropriate foreign exchange rates up to 31 March 2008 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 January 2009, projected to depreciate in line with inflation differentials.
- 5) Bank balances of the National Revenue Fund (balances of government's accounts with the Reserve Bank and commercial banks).
- 6) Forward cover profits on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2009 represents an estimated balance on the account. No provision for any profits or losses on this account has been made for subsequent years. A negative balance indicates a loss and a positive balance a profit.

Table 8
Total debt of government 1)

R million	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05
Marketable domestic debt	344 938	354 706	365 231	349 415	350 870	388 300	428 593
<i>Government bonds</i>	325 938	332 706	339 731	331 505	328 820	359 700	394 143
<i>Treasury bills</i>	19 000	22 000	25 500	17 910	22 050	28 600	34 450
<i>Bridging bonds</i>	–	–	–	–	–	–	–
Non-marketable domestic debt 3)	2 013	998	2 382	2 030	1 910	1 999	3 498
Total domestic debt	346 951	355 704	367 613	351 445	352 780	390 299	432 091
Total foreign debt 4)	16 276	25 799	31 938	82 009	74 286	64 670	69 405
Total loan debt gross	363 227	381 503	399 551	433 454	427 066	454 969	501 497
Cash balances 5)	5 166	7 285	2 650	6 549	9 730	12 669	30 870
Total loan debt net	358 061	374 218	396 901	426 905	417 336	442 300	470 627
Gold and Foreign Exchange Contingency Reserve Account 6)	-14 431	-9 200	-18 170	-28 024	-36 577	-18 036	-5 292
Composition of debt (excluding cash balances):							
Marketable domestic debt	95.0%	93.0%	91.4%	80.6%	82.2%	85.3%	85.5%
<i>Government bonds</i>	89.7%	87.2%	85.0%	76.5%	77.0%	79.1%	78.6%
<i>Treasury bills</i>	5.2%	5.8%	6.4%	4.1%	5.2%	6.3%	6.9%
<i>Bridging bonds</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-marketable domestic debt 3)	0.6%	0.3%	0.6%	0.5%	0.4%	0.4%	0.7%
Total domestic debt	95.5%	93.2%	92.0%	81.1%	82.6%	85.8%	86.2%
Total foreign debt 4)	4.5%	6.8%	8.0%	18.9%	17.4%	14.2%	13.8%
Percentages of GDP:							
Total domestic debt	45.8%	42.5%	38.6%	33.5%	29.4%	30.3%	30.3%
Total foreign debt	2.1%	3.1%	3.4%	7.8%	6.2%	5.0%	4.9%
Total loan debt gross	48.0%	45.6%	42.0%	41.3%	35.6%	35.3%	35.1%
Total loan debt net	47.3%	44.7%	41.7%	40.7%	34.8%	34.3%	33.0%

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 2009.
- 3) Includes non-marketable treasury bills, retail bonds, former Namibian loans and loan levies.

Table 8
Total debt of government 1)

2005/06	2006/07	2007/08	2008/09 ²⁾	2009/10	2010/11	2011/12	R million
457 780	467 864	478 265	531 241	627 303	720 437	796 559	Marketable domestic debt
417 380	422 064	426 415	465 961	546 473	627 207	697 329	Government bonds
40 400	45 800	51 850	65 280	80 830	93 230	99 230	Treasury bills
–	–	–	–	–	–	–	Bridging bonds
3 699	3 238	2 555	2 219	1 990	1 927	1 927	3) Non-marketable domestic debt
461 479	471 102	480 821	533 460	629 293	722 364	798 486	4) Total domestic debt
66 846	82 581	96 218	95 227	107 286	111 309	120 006	Total foreign debt
528 324	553 683	577 039	628 687	736 579	833 673	918 492	Total loan debt gross
58 187	75 315	93 809	108 023	102 009	105 609	108 209	5) Cash balances
470 137	478 368	483 230	520 664	634 570	728 064	810 283	Total loan debt net
1 751	28 514	72 186	96 835	96 835	96 835	96 835	6) Gold and Foreign Exchange Contingency Reserve Account
							Composition of debt (excluding cash balances):
86.6%	84.5%	82.9%	84.5%	85.2%	86.4%	86.7%	Marketable domestic debt
79.0%	76.2%	73.9%	74.1%	74.2%	75.2%	75.9%	Government bonds
7.6%	8.3%	9.0%	10.4%	11.0%	11.2%	10.8%	Treasury bills
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Bridging bonds
0.7%	0.6%	0.4%	0.4%	0.3%	0.2%	0.2%	3) Non-marketable domestic debt
87.3%	85.1%	83.3%	84.9%	85.4%	86.6%	86.9%	4) Total domestic debt
12.7%	14.9%	16.7%	15.1%	14.6%	13.4%	13.1%	Total foreign debt
							Percentages of GDP:
29.1%	26.0%	23.3%	23.2%	25.4%	26.9%	27.0%	Total domestic debt
4.2%	4.6%	4.7%	4.1%	4.3%	4.1%	4.1%	Total foreign debt
33.3%	30.6%	27.9%	27.3%	29.8%	31.0%	31.1%	Total loan debt gross
29.6%	26.4%	23.4%	22.6%	25.6%	27.1%	27.4%	Total loan debt net

Sources: National Treasury and South African Reserve Bank.

- 4) Valued at appropriate foreign exchange rates up to 31 March 2008 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 January 2009, projected to depreciate in line with inflation differentials.
- 5) Bank balances of the National Revenue Fund (balances of government's accounts with the Reserve Bank and commercial banks).
- 6) Forward cover profits on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2009 represents an estimated balance on the account. No provision for any profits or losses on this account has been made for subsequent years. A negative balance indicates a loss and a positive balance a profit.

Table 9

Financial guarantees:

Amounts drawn on government guarantees

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

1. Differs from the figures published in the consolidated financial information of national government as at 31 March 2007 and 2008 due to certain departments not fully disclosing government guarantees in their financial statements.

Table 9
Financial guarantees:
Amounts drawn on government guarantees

2006/07			2007/08			
Domestic	Foreign	Total	Domestic	Foreign	Total	R million
6 948	–	6 948	7 313	–	7 313	General Government Sector
6 948	–	6 948	7 313	–	7 313	Central Government
248	–	248	212	–	212	<i>Former regional authorities</i>
446	–	446	374	–	374	<i>Guarantee scheme for housing loans to employees</i>
14	–	14	10	–	10	<i>Guarantee scheme for motor vehicles - senior officials</i>
5 885	–	5 885	6 441	–	6 441	<i>South African National Roads Agency</i>
355	–	355	276	–	276	<i>Universities and Technikons</i>
41 918	18 677	60 595	38 205	18 781	56 986	Public Entities
39 655	5 279	44 934	35 863	5 173	41 036	Non-financial
–	360	360	–	243	243	<i>Central Energy Fund</i>
–	133	133	–	–	–	<i>Eskom</i>
44	–	44	43	–	43	<i>Irrigation Boards</i>
16	–	16	16	–	16	<i>Kalahari East Water Board</i>
1 548	–	1 548	1 514	–	1 514	<i>Komati Basin Water Authority</i>
12	606	618	9	604	613	<i>Lesotho Highlands Development Authority</i>
1 300	–	1 300	4 460	–	4 460	<i>South African Airways</i>
20	–	20	20	–	20	<i>Nuclear Energy Corporation of South Africa</i>
4 679	106	4 785	–	140	140	<i>Telkom South Africa</i>
17 417	273	17 690	19 021	250	19 271	<i>Trans-Caledon Tunnel Authority</i>
14 619	3 801	18 420	10 780	3 936	14 716	<i>Transnet</i>
2 263	13 398	15 661	2 342	13 608	15 950	Financial
–	12 178	12 178	–	12 414	12 414	<i>Development Bank of Southern Africa</i>
–	1 220	1 220	–	1 194	1 194	<i>Industrial Development Corporation of South Africa</i>
1 500	–	1 500	1 500	–	1 500	<i>Land Bank</i>
763	–	763	842	–	842	<i>South African Reserve Bank</i>
95	–	95	95	–	95	Private Sector
95	–	95	95	–	95	<i>Agricultural Co-operatives</i>
–	–	–	–	–	–	<i>Servcon Housing Solutions</i>
145	–	145	91	–	91	Foreign Sector
145	–	145	91	–	91	<i>Foreign Central Banks and Governments</i>
49 106	18 677	67 783	45 704	18 781	64 485	Total¹

