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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 2010 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 2010/11 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 and in the consolidated government expenditure in Table 7.

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 to defray expenditure on the Burundi peacekeeping mission, appropriated on the budget of the Department of Defence.

Prior-year adjustments due to function shifts

Function shifts implemented in previous budgets 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 2006/07.
- 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 7 on national, provincial government and public entity 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 and Provincial Departments and Public Entities (2000/01 to 2008/09), as well as draft financial statements for some of the provinces and the revenue accounts of the former self-governing territories and TBVC states.
- Printed estimates of revenue and expenditure for the national and provincial budgets.
- The Reserve Bank.
- The Development Bank of Southern Africa.
- Annual statements of 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 2003/04 and medium-term estimates to 2012/13. 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 2003/04 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 2006/07 to 2012/13. In 2009/10, amounts appropriated in the main budget, the adjusted estimates and preliminary estimates of spending on each vote are shown. Since the new government administration took office, a number of new departments were created while some of the existing departments were renamed or functions shifted between departments. The historical data has been adjusted for function shifts between the 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 2010 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.

The functional classification categories in the 2010 *Budget Review* are aligned to the Classification of Functions of Government as set out in the GFS, which differs from the categories used in budgets prior

to 2009. The historical data published in these tables has been reclassified to be in line with the new classification categories.

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 2010 Budget a total of 155 national and provincial departments and 180 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 2009/10 to 2012/13 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.

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Table 1

Main Budget:

Revenue, expenditure, budget balance and financing 1)

	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09
	Actual outcome				Preliminary outcome	
R million						
Main budget revenue						
Current revenue	299 414.7	347 824.2	411 668.6	481 158.2	559 543.7	608 664.5
Tax revenue (gross) 2)	302 442.6	354 978.8	417 195.7	495 548.6	572 814.6	625 100.2
Less: SACU payments	-9 722.7	-13 327.8	-14 144.9	-25 194.9	-24 712.6	-28 920.6
Non-tax revenue (departmental receipts) 3)	6 694.8	6 173.2	8 617.8	10 804.5	11 441.6	12 484.9
Sales of capital assets	16.5	30.2	79.3	38.8	230.1	131.2
Total revenue	299 431.2	347 854.4	411 747.9	481 197.0	559 773.8	608 795.7
Main budget expenditure						
Direct charges against the National Revenue Fund	158 544.2	175 496.3	192 340.8	208 090.9	231 642.6	265 385.4
Cost of servicing state debt 4)	46 312.9	48 851.2	50 912.0	52 192.2	52 877.1	54 393.7
Provincial equitable share	107 538.4	120 884.5	135 291.6	149 245.6	171 053.7	201 795.6
General fuel levy sharing with metros	-	-	-	-	-	-
Skills levy and Setas	3 777.0	4 725.4	4 883.3	5 328.4	6 284.3	7 234.1
Other 5)	915.9	1 035.3	1 253.9	1 324.7	1 427.6	1 962.0
Appropriated by vote	170 121.9	192 963.0	224 343.2	262 101.6	309 853.1	370 678.0
Current payments 6)	55 600.6	61 481.7	68 568.7	76 586.8	87 172.2	101 601.2
Transfers and subsidies 7)	110 082.3	126 136.6	148 790.8	178 111.1	213 685.4	249 323.0
Payments for capital assets 8)	4 439.1	5 344.7	6 983.7	6 067.8	7 182.9	8 780.8
Payments for financial assets 9)	-	-	-	1 335.8	1 812.5	10 972.9
Contingency reserve	-	-	-	-	-	-
Total expenditure	328 666.1	368 459.4	416 684.0	470 192.5	541 495.7	636 063.5
Budget balance	-29 235.0	-20 604.9	-4 936.1	11 004.5	18 278.1	-27 267.7
Budget balance as percentage of GDP	-2.2%	-1.4%	-0.3%	0.6%	0.9%	-1.2%
Extraordinary payments 10)	-7 443.4	-9 787.4	-4 553.9	-4 213.7	-775.6	-4 284.1
Extraordinary receipts 11)	1 598.2	2 492.0	6 905.2	3 438.1	2 870.7	8 203.4
Net borrowing requirement (-)	-35 080.2	-27 900.3	-2 584.8	10 228.9	20 373.2	-23 348.4
Financing						
Change in loan liabilities						
Domestic short-term loans (net)	6 719.8	6 132.0	5 716.4	5 334.1	5 672.9	12 225.1
Domestic long-term loans (net)	31 123.3	33 409.3	23 086.0	891.7	-2 448.2	23 059.0
Market loans	50 554.5	50 300.2	44 932.0	36 938.3	26 820.2	42 354.3
Extraordinary issues	7 205.6	9 460.8	4 539.0	-	-	-
Redemptions	-26 636.8	-26 351.7	-26 385.0	-36 046.6	-29 268.4	-19 295.3
Foreign loans (net)	1 045.1	4 537.9	518.0	181.5	-4 745.4	-3 954.4
Market loans	10 576.1	9 872.9	-	3 617.9	-1 568.0	-
Arms procurement loan agreements	3 770.9	-	2 896.8	3 690.0	2 426.5	3 057.3
World Bank loans	-	-	50.0	-	20.0	1.4
Redemptions (including revaluation of loans) 12)	-13 301.9	-5 335.0	-2 428.8	-7 126.4	-5 623.9	-7 013.1
Change in cash and other balances (- increase)	-3 807.9	-16 178.9	-26 735.6	-16 636.2	-18 852.5	-7 981.3
Total financing (net)	35 080.2	27 900.3	2 584.8	-10 228.9	-20 373.2	23 348.4
Gross domestic product (GDP)	1 303 907	1 449 020	1 613 812	1 833 191	2 081 626	2 320 117

1) This table summarises revenue, expenditure and the main budget balance since 2003/04. 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) Include statutory appropriations iro the salaries of the President, Deputy President, judges, magistrates and members of Parliament. Standing appropriations have been reclassified as Transfers and subsidies.

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

2009/10			2010/11	2011/12	2012/13	
Budget estimate	Revised estimate	Deviation	Medium-term estimates			R million
642 947.2	571 434.1	-71 513.0	643 239.0	721 688.8	807 832.3	Main budget revenue
659 304.0	590 425.0	-68 879.0	647 850.0	721 477.0	818 298.0	Current revenue
-27 915.4	-27 915.4	-	-14 991.3	-11 211.0	-22 781.0	Tax revenue (gross)
11 558.6	8 924.5	-2 634.0	10 380.3	11 422.8	12 315.3	Less: SACU payments
43.0	58.0	15.0	-	60.4	64.2	3) Non-tax revenue (departmental receipts)
						Sales of capital assets
642 990.2	571 492.1	-71 498.0	643 239.0	721 749.2	807 896.4	Total revenue
						Main budget expenditure
302 919.6	311 080.3	8 160.7	350 625.0	389 349.8	420 052.9	Direct charges against the National Revenue Fund
55 268.0	57 599.8	2 331.8	71 357.6	88 462.7	104 022.0	4) Cost of servicing state debt
231 050.9	236 877.8	5 826.9	260 973.7	280 688.7	294 780.0	Provincial equitable share
6 800.1	6 800.1	-	7 542.4	8 531.1	8 957.7	General fuel levy sharing with metros
7 750.0	7 750.0	-	8 424.2	9 148.7	9 606.1	Skills levy and Setas
2 050.7	2 052.7	2.0	2 327.1	2 518.6	2 687.0	5) Other
429 643.2	437 736.1	8 092.9	461 517.9	486 987.8	520 261.0	Appropriated by vote
112 939.4	117 163.1	4 223.7	128 611.4	139 118.0	146 203.9	6) Current payments
276 415.7	279 125.2	2 709.5	302 727.5	336 443.2	360 714.2	7) Transfers and subsidies
8 530.5	8 687.9	157.4	9 290.5	10 676.6	13 342.9	8) Payments for capital assets
31 757.6	32 760.0	1 002.4	20 888.6	750.0	0.0	9) Contingency reserve
6 000.0	-	-6 000.0	6 000.0	12 000.0	24 000.0	
738 562.8	748 816.5	10 253.6	818 142.9	888 337.6	964 313.8	Total expenditure
-95 572.6	-177 324.3	-81 751.7	-174 903.9	-166 588.4	-156 417.4	Budget balance
-4.2%	-7.2%	-3.1%	-6.5%	-5.6%	-4.7%	Budget balance as percentage of GDP
-900.0	-673.0	227.0	-	-	-	10) Extraordinary payments
6 100.0	6 536.0	436.0	-	-	-	11) Extraordinary receipts
-90 372.6	-171 461.3	-81 088.7	-174 903.9	-166 588.4	-156 417.4	Net borrowing requirement (-)
						Financing
						Change in loan liabilities
15 400.0	49 700.0	34 300.0	22 000.0	20 000.0	20 000.0	Domestic short-term loans (net)
61 521.7	114 043.4	52 521.7	137 740.2	129 136.8	117 072.7	Domestic long-term loans (net)
70 499.8	127 714.6	57 214.8	151 344.3	142 677.7	142 951.3	Market loans
-	-	-	-	-	-	Extraordinary issues
-8 978.1	-13 671.2	-4 693.1	-13 604.1	-13 540.9	-25 878.6	Redemptions
3 836.8	9 059.9	5 223.1	11 563.9	13 851.6	15 744.7	Foreign loans (net)
9 800.0	16 098.0	6 298.0	14 439.0	17 271.0	29 003.0	Market loans
3 872.0	1 413.0	-2 459.0	352.0	511.0	38.0	Arms procurement loan agreements
-	-	-	-	-	-	World Bank loans
-9 835.2	-8 451.1	1 384.1	-3 227.1	-3 930.4	-13 296.3	12) Redemptions (including revaluation of loans)
9 614.1	-1 342.0	-10 956.1	3 600.0	3 600.0	3 600.0	Change in cash and other balances (- increase)
90 372.6	171 461.3	81 088.7	174 903.9	166 588.4	156 417.4	Total financing (net)
2 286 906	2 449 858	162 952	2 699 888	2 967 560	3 295 749	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) Consists mainly of lending to public corporations or making equity investments in them for policy purposes. Previously included in Transfers and subsidies.

10) Includes premiums incurred on loan issues, bond switch and buy-back transactions and revaluation adjustments when utilising foreign exchange deposits.

11) 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 and revaluation adjustments when utilising foreign exchange deposits.

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

Table 2
Main Budget: Estimates of national revenue
Summary of revenue 1)

	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99
	Actual collections						
R million							
Taxes on income and profits	47 559.4	50 933.7	61 004.7	68 883.8	82 876.1	95 003.6	108 021.5
Persons and individuals	33 833.0	37 805.3	44 972.8	51 179.3	59 519.8	68 342.4	77 733.9
Gold mines	421.5	622.5	1 172.7	893.7	507.7	332.5	188.6
Other mines	575.7	508.6	457.2	714.8	1 341.6	1 349.4	1 946.1
Companies	12 126.0	10 359.3	11 961.3	14 059.0	16 985.0	19 696.4	20 388.0
Secondary tax on companies	–	876.7	1 303.6	1 262.2	1 337.9	1 446.4	1 930.8
Tax on retirement funds	–	–	–	–	2 565.5	3 229.7	5 098.8
Other 2)	603.1	761.4	1 137.1	774.8	618.6	606.8	735.3
Taxes on payroll and workforce	–	–	–	–	–	–	–
Skills development levy 3)	–	–	–	–	–	–	–
Taxes on property	1 187.5	1 500.9	2 074.7	2 233.9	2 359.3	2 618.4	2 830.4
Donations tax	18.0	39.0	104.4	61.0	46.7	17.7	9.1
Estate duty	84.9	118.3	125.3	181.3	181.8	302.6	256.4
Securities transfer tax 4)	164.5	267.0	431.5	462.9	397.3	442.3	721.1
Transfer duties	920.1	1 076.7	1 413.5	1 528.7	1 733.5	1 855.8	1 565.4
Demutualisation charge	–	–	–	–	–	–	278.5
Domestic taxes on goods and services	29 551.5	38 949.2	44 070.3	48 881.7	53 572.9	60 619.0	66 213.2
Value-added tax 5)	17 506.1	25 449.0	29 288.4	32 768.2	35 902.9	40 095.6	43 985.4
Specific excise duties	4 099.5	4 628.3	5 431.3	6 075.0	5 912.4	7 425.8	8 052.8
Ad valorem excise duties	336.5	338.7	372.9	400.2	718.7	581.6	518.9
General fuel levy	7 083.1	7 860.2	8 351.5	8 928.0	10 391.6	12 091.2	13 640.0
Air departure tax	–	–	–	–	–	–	–
Other 6)	526.4	673.0	626.2	710.2	647.2	424.8	16.0
Taxes on international trade and transactions	4 644.7	5 246.9	5 606.4	6 169.6	7 200.5	5 638.6	6 052.5
Customs duties	2 961.1	3 413.4	4 247.0	5 325.9	6 518.0	6 055.7	5 985.7
Import surcharges	1 520.9	1 756.1	1 170.8	456.7	-5.9	-1.4	1.6
Other 7)	162.7	77.3	188.5	387.1	688.4	-415.7	65.2
Stamp duties and fees	760.4	846.7	942.9	1 024.8	1 202.4	1 483.8	1 489.0
State miscellaneous revenue 8)	25.8	10.3	75.6	84.1	121.2	-36.0	179.3
TOTAL TAX REVENUE (gross)	83 729.3	97 487.7	113 774.5	127 278.0	147 332.3	165 327.4	184 785.9
Non-tax revenue 9)	2 131.0	2 275.7	1 802.2	2 614.9	3 522.7	3 299.4	4 796.2
Less: SACU payments 10)	-2 984.1	-3 089.4	-3 248.8	-3 890.1	-4 362.7	-5 237.2	-5 576.7
TOTAL MAIN BUDGET REVENUE	82 876.1	96 674.0	112 327.9	126 002.7	146 492.4	163 389.6	184 005.4
Current revenue	82 807.3	96 645.2	112 312.4	125 979.4	146 477.7	163 371.2	183 978.6
Direct taxes	47 662.3	51 091.0	61 234.4	69 126.1	83 104.6	95 323.9	108 565.5
Indirect taxes	36 041.2	46 386.4	52 464.5	58 067.7	64 106.6	70 039.5	76 041.1
State miscellaneous revenue	25.8	10.3	75.6	84.1	121.2	-36.0	179.3
Non-tax revenue (excluding sales of capital assets) 11)	2 062.2	2 246.9	1 786.7	2 591.5	3 508.0	3 280.9	4 769.3
Less: SACU payments	-2 984.1	-3 089.4	-3 248.8	-3 890.1	-4 362.7	-5 237.2	-5 576.7
Sales of capital assets	68.8	28.8	15.5	23.4	14.7	18.4	26.9
Extraordinary receipts 12)	1 221.5	1 583.7	1 201.0	1 391.4	1 629.4	2 947.4	2 757.6

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. CC₂ tax motor vehicle emissions. The historical years from

Table 2
Main Budget: Estimates of national revenue
Summary of revenue 1)

1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	
Actual collections							R million
116 148.9	126 145.2	147 310.4	164 565.9	171 962.8	195 219.1	230 803.6	Taxes on income and profits
85 883.8	86 478.0	90 389.5	94 336.7	98 495.1	110 981.9	125 645.3	Persons and individuals
-	-	-	-	-	-	-	Gold mines
-	-	-	-	-	-	-	Other mines
20 971.6	29 491.8	42 354.5	55 745.1	60 880.8	70 781.9	86 160.8	Companies
3 149.9	4 031.3	7 162.7	6 325.6	6 132.9	7 487.1	12 277.6	Secondary tax on companies
5 330.4	5 219.8	6 190.6	6 989.7	4 897.7	4 406.1	4 783.1	Tax on retirement funds
813.1	924.3	1 213.1	1 169.0	1 556.3	1 562.2	1 936.7	2) Other
0.1	1 257.4	2 717.3	3 352.1	3 896.4	4 443.3	4 872.0	Taxes on payroll and workforce
0.1	1 257.4	2 717.3	3 352.1	3 896.4	4 443.3	4 872.0	3) Skills development levy
3 808.4	3 978.8	4 628.3	5 084.6	6 707.5	9 012.6	11 137.5	Taxes on property
15.2	32.1	20.6	17.7	17.1	25.2	29.5	Donations tax
304.2	442.7	481.9	432.7	417.1	506.9	624.7	Estate duty
1 090.4	1 102.1	1 212.8	1 205.2	1 101.1	1 365.9	1 973.4	4) Securities transfer tax
1 821.6	2 401.9	2 913.0	3 429.0	5 172.1	7 114.6	8 510.0	Transfer duties
577.0	-	-	-	-	-	-	Demutualisation charge
72 184.7	78 877.5	86 885.1	97 311.5	110 108.6	131 980.6	151 223.6	Domestic taxes on goods and services
48 376.8	54 455.2	61 056.6	70 149.9	80 681.8	98 157.9	114 351.6	5) Value-added tax
8 886.1	9 126.6	9 797.2	10 422.6	11 364.6	13 066.7	14 546.5	Specific excise duties
584.3	693.9	776.1	1 050.2	1 016.2	1 015.2	1 157.3	Ad valorem excise duties
14 289.8	14 495.3	14 923.2	15 333.8	16 652.4	19 190.4	20 506.7	General fuel levy
-	85.8	296.4	324.8	367.2	412.2	458.2	Air departure tax
47.6	20.7	35.5	30.3	26.5	138.3	203.4	6) Other
6 778.1	8 226.6	8 680.1	9 619.8	8 414.3	13 286.5	18 201.9	Taxes on international trade and transactions
6 517.8	7 853.6	8 632.2	9 330.7	8 479.4	12 888.4	18 303.5	Customs duties
0.4	0.0	0.5	0.0	-	-	-	Import surcharges
259.9	372.9	47.5	289.1	-65.1	398.1	-101.6	7) Other
1 618.9	1 561.6	1 767.2	1 572.4	1 360.1	1 167.7	792.8	Stamp duties and fees
727.0	72.0	306.7	433.0	-7.1	-130.9	164.2	8) State miscellaneous revenue
201 265.9	220 119.1	252 295.0	281 939.3	302 442.6	354 978.8	417 195.7	TOTAL TAX REVENUE (gross)
4 093.8	3 868.8	4 172.2	4 827.9	6 711.3	6 203.3	8 697.1	9) Non-tax revenue
-7 197.3	-8 396.1	-8 204.8	-8 259.4	-9 722.7	-13 327.8	-14 144.9	10) Less: SACU payments
198 162.4	215 591.9	248 262.4	278 507.7	299 431.2	347 854.4	411 747.9	TOTAL MAIN BUDGET REVENUE
198 120.7	215 548.4	248 258.2	278 449.9	299 414.7	347 824.2	411 668.6	Current revenue
117 045.3	127 877.4	150 530.1	168 368.4	176 293.5	200 194.5	236 329.7	Direct taxes
83 493.7	92 169.7	101 458.2	113 137.9	126 156.1	154 915.3	180 701.8	Indirect taxes
727.0	72.0	306.7	433.0	-7.1	-130.9	164.2	State miscellaneous revenue
4 052.1	3 825.4	4 168.0	4 770.0	6 694.8	6 173.2	8 617.8	11) Non-tax revenue (excluding sales of capital assets)
-7 197.3	-8 396.1	-8 204.8	-8 259.4	-9 722.7	-13 327.8	-14 144.9	Less: SACU payments
41.7	43.5	4.2	57.8	16.5	30.2	79.3	Sales of capital assets
7 238.3	2 983.5	4 159.1	8 167.9	1 598.2	2 492.0	6 905.2	12) Extraordinary receipts

1998/99 have been adjusted for 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 (including mineral and petroleum royalties), sales of capital assets as well as transactions in financial assets 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: Estimates of national revenue
Summary of revenue 1)

	2006/07	2007/08	2008/09	2009/10		2010/11	
	Actual collections			Revised estimates	% change on actual 2008/09	Budget estimates Before tax proposals	After
R million							
Taxes on income and profits	279 990.5	332 058.3	383 482.7	352 800.0	-8.0%	384 465.8	377 715.8
Persons and individuals	140 578.3	168 774.4	195 115.0	203 500.0	4.3%	230 075.8	224 675.8
Companies	118 998.6	140 119.8	165 378.3	130 500.0	-21.1%	135 000.0	133 650.0
Secondary tax on companies	15 291.4	20 585.4	20 017.6	16 000.0	-20.1%	16 500.0	16 500.0
Tax on retirement funds	3 190.5	285.4	143.3	–	-100.0%	–	–
Other 2)	1 931.7	2 293.3	2 828.6	2 800.0	-1.0%	2 890.0	2 890.0
Taxes on payroll and workforce	5 597.4	6 330.9	7 327.5	7 750.0	5.8%	8 424.2	8 424.2
Skills development levy 3)	5 597.4	6 330.9	7 327.5	7 750.0	5.8%	8 424.2	8 424.2
Taxes on property	10 332.3	11 883.9	9 477.1	9 000.0	-5.0%	9 960.0	9 960.0
Donations tax	47.0	27.6	125.0	60.0	–	60.0	60.0
Estate duty	747.4	691.0	756.7	740.0	-2.2%	800.0	800.0
Securities transfer tax 4)	2 763.9	3 757.1	3 664.5	3 600.0	-1.8%	4 100.0	4 100.0
Transfer duties	6 774.0	7 408.2	4 930.9	4 600.0	-6.7%	5 000.0	5 000.0
Domestic taxes on goods and services	174 671.4	194 690.3	201 416.1	201 995.0	0.3%	224 580.0	230 880.0
Value-added tax 5)	134 462.6	150 442.8	154 343.1	146 500.0	-5.1%	164 000.0	164 000.0
Specific excise duties	16 369.4	18 218.4	20 184.5	21 000.0	4.0%	22 000.0	24 250.0
Ad valorem excise duties	1 282.7	1 480.5	1 169.5	1 100.0	-5.9%	1 200.0	1 200.0
General fuel levy	21 844.6	23 740.5	24 883.8	29 000.0	16.5%	31 000.0	34 600.0
Air departure tax	484.8	540.6	549.4	600.0	9.2%	750.0	750.0
Electricity levy	–	–	–	3 400.0	–	5 200.0	5 200.0
Other 6)	227.2	267.4	285.7	395.0	38.2%	430.0	880.0
Taxes on international trade and transactions	24 002.2	27 081.9	22 852.4	18 830.0	-17.6%	20 850.0	20 850.0
Customs duties	23 697.0	26 469.8	22 751.0	18 500.0	-18.7%	20 500.0	20 500.0
Other 7)	305.2	612.1	101.4	330.0	225.4%	350.0	350.0
Stamp duties and fees	615.7	557.1	571.8	50.0	-91.3%	20.0	20.0
State miscellaneous revenue	339.2	212.2	-27.4	–	–	–	–
TOTAL TAX REVENUE (gross)	495 548.6	572 814.6	625 100.2	590 425.0	-5.5%	648 300.0	647 850.0
Non-tax revenue 9)	10 843.3	11 671.7	12 616.2	8 982.6	-28.8%	10 380.3	10 380.3
Less: SACU payments 10)	-25 194.9	-24 712.6	-28 920.6	-27 915.4	-3.5%	-14 991.3	-14 991.3
TOTAL MAIN BUDGET REVENUE	481 197.0	559 773.8	608 795.7	571 492	-6.1%	643 689	643 239
Current revenue	481 158.2	559 543.7	608 664.5	571 433.1	-6.1%	643 631.0	643 181.0
Direct taxes	286 382.4	339 107.8	391 691.9	361 350.0	-7.7%	393 750.0	387 000.0
Indirect taxes	208 827.1	233 494.6	233 435.7	229 075.0	-1.9%	254 550.0	260 850.0
State miscellaneous revenue	339.2	212.2	-27.4	–	–	–	–
Non-tax revenue (excluding sales of capital assets) 11)	10 804.5	11 441.6	12 484.9	8 923.6	-28.5%	10 322.3	10 322.3
Less: SACU payments	-25 194.9	-24 712.6	-28 920.6	-27 915.4	-3.5%	-14 991.3	-14 991.3
Sales of capital assets	38.8	230.1	131.2	59.0	-55.0%	58.0	58.0
<i>Extraordinary receipts</i> 12)	<i>3 438.0</i>	<i>2 870.7</i>	<i>8 203.4</i>	<i>7 535.9</i>		<i>–</i>	<i>–</i>

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. CO₂ tax motor vehicle emissions. The historical years from

Table 2
Main Budget: Estimates of national revenue
Summary of revenue 1)

2010/11		2011/12		2012/13		R million
% change on revised 2009/10	% of total budget revenue	Estimates	% change on after tax proposals 2010/11	Estimates	% change on 2011/12	
7.1%	58.7%	428 132.5	13.3%	489 416.2	14.3%	Taxes on income and profits
10.4%	34.9%	264 646.5	17.8%	312 123.2	17.9%	Persons and individuals
2.4%	20.8%	143 065.0	7.0%	159 753.0	11.7%	Companies
3.1%	2.6%	17 360.0	5.2%	14 130.0	-18.6%	Secondary tax on companies
-	-	-	-	-	-	Tax on retirement funds
3.2%	0.4%	3 061.0	5.9%	3 410.0	11.4%	2) Other
8.7%	1.3%	9 148.5	8.6%	9 605.8	5.0%	Taxes on payroll and workforce
8.7%	1.3%	9 148.5	8.6%	9 605.8	5.0%	3) Skills development levy
10.7%	1.5%	10 980.0	10.2%	12 460.0	13.5%	Taxes on property
-	0.0%	70.0	16.7%	80.0	14.3%	Donations tax
8.1%	0.1%	870.0	8.7%	970.0	11.5%	Estate duty
13.9%	0.6%	4 310.0	5.1%	4 680.0	8.6%	4) Securities transfer tax
8.7%	0.8%	5 730.0	14.6%	6 730.0	17.5%	Transfer duties
14.3%	35.9%	250 335.0	8.4%	280 980.0	12.2%	Domestic taxes on goods and services
11.9%	25.5%	179 250.0	9.3%	203 820.0	13.7%	5) Value-added tax
15.5%	3.8%	25 210.0	4.0%	27 360.0	8.5%	Specific excise duties
9.1%	0.2%	1 270.0	5.8%	1 340.0	5.5%	Ad valorem excise duties
19.3%	5.4%	36 780.0	6.3%	39 880.0	8.4%	General fuel levy
25.0%	0.1%	780.0	4.0%	800.0	2.6%	Air departure tax
52.9%	0.8%	5 380.0	3.5%	5 900.0	9.7%	Electricity levy
122.8%	0.1%	1 665.0	89.2%	1 880.0	12.9%	6) Other
10.7%	3.2%	22 861.0	9.6%	25 806.0	12.9%	Taxes on international trade and transactions
10.8%	3.2%	22 490.0	9.7%	25 380.0	12.9%	Customs duties
6.1%	0.1%	371.0	6.0%	426.0	14.8%	7) Other
-	0.0%	20.0	-	30.0	50.0%	Stamp duties and fees
-	-	-	-	-	-	8) State miscellaneous revenue
9.7%	100.7%	721 477.0	11.4%	818 298.0	13.4%	TOTAL TAX REVENUE (gross)
15.6%	1.6%	11 483.2	10.6%	12 379.4	7.8%	9) Non-tax revenue
-46.3%	-2.3%	-11 211.0	-25.2%	-22 781.0	103.2%	10) Less: SACU payments
12.6%	100.0%	721 749	12.2%	807 896	11.9%	TOTAL MAIN BUDGET REVENUE
12.6%	100.0%	721 688.8	12.2%	807 832.3	11.9%	Current revenue
7.1%	60.2%	438 221.0	13.2%	500 072.0	14.1%	Direct taxes
13.9%	40.6%	283 256.0	8.6%	318 226.0	12.3%	Indirect taxes
-	-	-	-	-	-	State miscellaneous revenue
15.7%	1.6%	11 422.8	10.7%	12 315.3	7.8%	11) Non-tax revenue (excluding sales of capital assets)
-46.3%	-2.3%	-11 211.0	-25.2%	-22 781.0	103.2%	Less: SACU payments
-1.7%	0.0%	60.4	4.1%	64.2	6.2%	Sales of capital assets
-	-	-	-	-	-	12) Extraordinary receipts

1998/99 have been adjusted for 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 (including mineral and petroleum royalties), sales of capital assets as well as transactions in financial assets 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: Estimates of national revenue
Detailed classification of revenue

	2006/07	2007/08	2008/09			
	Actual collections		Before tax proposals	After	Revised estimate	Actual collection
R thousands						
Taxes on income and profits	279 990 516	332 058 296	384 354 900	369 754 000	383 635 000	383 482 732
Income tax on persons and individuals	140 578 347	168 774 352	198 746 900	191 046 000	199 000 000	195 115 008
Tax on corporate income						
Companies	118 998 582	140 119 831	163 371 000	156 471 000	162 000 000	165 378 278
Secondary tax on companies	15 291 351	20 585 421	20 000 000	20 000 000	20 000 000	20 017 580
Tax on retirement funds	3 190 529	285 357	-	-	230 000	143 251
Other						
Interest on overdue income tax	1 931 050	2 280 507	2 237 000	2 237 000	2 365 000	2 776 988
Small business tax amnesty	657	12 828	-	-	40 000	51 627
Taxes on payroll and workforce	5 597 401	6 330 917	7 529 600	7 529 600	7 255 600	7 327 463
Skills development levy	5 597 401	6 330 917	7 529 600	7 529 600	7 255 600	7 327 463
Taxes on property	10 332 290	11 883 869	14 212 000	14 212 000	9 710 000	9 477 079
Estate, inheritance and gift taxes						
Donations tax	47 022	27 551	35 000	35 000	110 000	124 992
Estate duty	747 447	691 031	875 000	875 000	685 000	756 738
Taxes on financial and capital transactions						
Securities transfer tax	2 763 861	3 757 114	4 682 000	4 682 000	3 875 000	3 664 484
Transfer duties	6 773 960	7 408 173	8 620 000	8 620 000	5 040 000	4 930 865
Domestic taxes on goods and services	174 671 372	194 690 295	214 319 000	218 420 000	202 064 000	201 416 062
Value-added tax	134 462 599	150 442 849	167 528 000	167 028 000	154 919 000	154 343 122
Specific excise duties						
Beer	4 795 442	5 141 862	5 630 000	5 941 000	5 763 200	5 514 810
Sorghum beer and sorghum flour	43 357	34 675	35 000	35 000	38 900	38 240
Wine and other fermented beverages	1 031 611	1 253 881	1 320 000	1 410 000	1 405 400	1 358 440
Spirits	2 016 802	2 364 130	2 620 000	2 890 000	2 649 800	2 511 160
Cigarettes and cigarette tobacco	6 783 519	7 665 368	7 780 000	8 375 000	8 591 600	8 659 210
Pipe tobacco and cigars	410 079	379 064	415 000	430 000	424 900	596 030
Petroleum products	846 609	901 269	925 000	980 000	1 010 200	880 630
Revenue from neighbouring countries	441 978	478 198	325 000	340 000	536 000	626 020
<i>Ad valorem</i> excise duties	1 282 664	1 480 454	1 682 000	1 682 000	1 370 000	1 169 529
General fuel levy	21 844 641	23 740 511	25 184 000	26 434 000	24 480 000	24 883 776
Taxes on use of goods or permission to use goods or to perform activities						
Air passenger tax	484 823	540 635	545 000	545 000	580 000	549 365
Plastic bags levy	75 128	86 314	90 000	90 000	70 000	78 563
Electricity levy	-	-	-	2 000 000	-	-
Incandescent light bulb levy	-	-	-	-	-	-
CO ₂ tax - motor vehicle emissions	-	-	-	-	-	-
Turnover tax for micro businesses	-	-	-	-	-	-
Other						
Universal Service Fund	152 120	181 085	240 000	240 000	225 000	207 167
Taxes on international trade and transactions	24 002 197	27 081 900	31 473 000	31 473 000	24 410 170	22 852 428
Import duties						
Customs duties	23 697 003	26 469 760	31 073 000	31 073 000	23 780 000	22 751 022
Other						
Miscellaneous customs and excise receipts	305 194	612 024	400 000	400 000	630 000	101 239
Diamond export levy	-	116	-	-	170	167
Other taxes	615 670	557 123	700 000	700 000	618 000	571 838
Stamp duties and fees	615 670	557 123	700 000	700 000	618 000	571 838
State miscellaneous revenue	339 171	212 236	-	-	-	-27 439
TOTAL TAX REVENUE (gross)	495 548 617	572 814 636	652 588 500	642 088 600	627 692 770	625 100 163
Less: SACU payments	-25 194 939	-24 712 567	-28 920 625	-28 920 625	-28 920 625	-28 920 624
Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)	-25 194 939	-24 712 567	-28 920 625	-28 920 625	-28 920 625	-28 920 624
TOTAL TAX REVENUE (net of SACU payments)	470 353 678	548 102 069	623 667 875	613 167 975	598 772 145	596 179 539

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: Estimates of national revenue
Detailed classification of revenue

2009/10				2010/11		R thousands
Budget estimates Before tax proposals	After	Revised estimate	% change on 2008/09 actual	Before tax proposals	After	
403 590 000	389 040 000	352 800 000	-8.0%	384 465 800	377 715 800	Taxes on income and profits
221 000 000	207 450 000	203 500 000	4.3%	230 075 800	224 675 800	Income tax on persons and individuals
161 000 000	160 000 000	130 500 000	-21.1%	135 000 000	133 650 000	Tax on corporate income
19 000 000	19 000 000	16 000 000	-20.1%	16 500 000	16 500 000	Companies
-	-	-	-100.0%	-	-	Secondary tax on companies
2 560 000	2 560 000	2 700 000	-2.8%	2 780 000	2 780 000	Tax on retirement funds
30 000	30 000	100 000	-	110 000	110 000	Other
7 749 980	7 749 980	7 749 980	5.8%	8 424 228	8 424 228	Interest on overdue income tax
7 749 980	7 749 980	7 749 980	5.8%	8 424 228	8 424 228	Small business tax amnesty
10 420 000	10 420 000	9 000 000	-5.0%	9 960 000	9 960 000	Taxes on payroll and workforce
80 000	80 000	60 000	-	60 000	60 000	Skills development levy
700 000	700 000	740 000	-2.2%	800 000	800 000	Taxes on property
4 300 000	4 300 000	3 600 000	-1.8%	4 100 000	4 100 000	Estate, inheritance and gift taxes
5 340 000	5 340 000	4 600 000	-6.7%	5 000 000	5 000 000	Donations tax
216 832 000	226 757 000	201 995 000	0.3%	224 579 990	230 880 000	Estate duty
168 807 000	168 807 000	146 500 000	-5.1%	164 000 000	164 000 000	Taxes on financial and capital transactions
5 907 600	6 512 800	5 772 000	4.7%	6 046 860	6 665 290	1) Securities transfer tax
40 500	40 500	41 000	7.2%	42 950	47 350	Transfer duties
1 414 300	1 559 200	1 489 000	9.6%	1 559 900	1 719 440	Domestic taxes on goods and services
2 501 300	2 807 500	2 808 000	11.8%	2 941 710	3 242 570	Value-added tax
8 812 300	9 614 000	9 100 000	5.1%	9 533 330	10 508 330	Specific excise duties
457 700	679 700	400 000	-32.9%	419 050	461 900	Beer
876 300	876 300	880 000	-0.1%	921 900	1 016 190	Sorghum beer and sorghum flour
490 000	510 000	510 000	-18.5%	534 290	588 930	Wine and other fermented beverages
1 350 000	1 350 000	1 100 000	-5.9%	1 200 000	1 200 000	Spirits
25 200 000	30 090 000	29 000 000	16.5%	31 000 000	34 600 000	Cigarettes and cigarette tobacco
650 000	770 000	600 000	9.2%	750 000	750 000	Pipe tobacco and cigars
75 000	90 000	140 000	78.2%	150 000	150 000	2) Petroleum products
-	2 780 000	3 400 000	-	5 200 000	5 200 000	3) Revenue from neighbouring countries
-	20 000	20 000	-	20 000	20 000	Ad valorem excise duties
-	-	-	-	-	450 000	General fuel levy
-	-	10 000	-	10 000	10 000	Taxes on use of goods or permission to use goods or to perform activities
250 000	250 000	225 000	8.6%	250 000	250 000	Air passenger tax
25 287 000	25 337 000	18 830 000	-17.6%	20 850 000	20 850 000	Plastic bags levy
24 635 000	24 635 000	18 500 000	-18.7%	20 500 000	20 500 000	Electricity levy
652 000	652 000	280 000	176.6%	300 000	300 000	Incandescent light bulb levy
-	50 000	50 000	29 840.1%	50 000	50 000	CO ₂ tax - motor vehicle emissions
-	-	50 000	-91.3%	20 000	20 000	Turnover tax for micro businesses
-	-	50 000	-91.3%	20 000	20 000	Other
-	-	-	-	-	-	Universal Service Fund
663 878 980	659 303 980	590 424 980	-5.5%	648 300 018	647 850 028	Taxes on international trade and transactions
-27 915 405	-27 915 405	-27 915 405	-3.5%	-14 991 309	-14 991 309	Import duties
-27 915 405	-27 915 405	-27 915 405	-3.5%	-14 991 309	-14 991 309	Customs duties
635 963 575	631 388 575	562 509 575	-5.6%	633 308 709	632 858 719	Other
-	-	-	-	-	-	Miscellaneous customs and excise receipts
-	-	-	-	-	-	Diamond export levy
-	-	-	-	-	-	Other taxes
-	-	-	-	-	-	Stamp duties and fees
663 878 980	659 303 980	590 424 980	-5.5%	648 300 018	647 850 028	4) State miscellaneous revenue
663 878 980	659 303 980	590 424 980	-5.5%	648 300 018	647 850 028	TOTAL TAX REVENUE (gross)
-27 915 405	-27 915 405	-27 915 405	-3.5%	-14 991 309	-14 991 309	5) Less: SACU payments
-27 915 405	-27 915 405	-27 915 405	-3.5%	-14 991 309	-14 991 309	Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)
635 963 575	631 388 575	562 509 575	-5.6%	633 308 709	632 858 719	TOTAL TAX REVENUE (net of SACU payments)

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: Estimates of national revenue
Detailed classification of revenue

	2006/07	2007/08	2008/09			
	Actual collections		Before tax proposals	After tax proposals	Revised estimate	Actual collection
R thousands						
TOTAL TAX REVENUE (net of SACU payments)	470 353 678	548 102 069	623 667 875	613 167 975	598 772 145	596 179 539
Sales of goods and services other than capital assets	2 654 047	2 841 309	3 448 085	3 448 085	3 042 001	3 392 521
Sales of goods and services produced by departments						
Sales by market establishments 6)	78 043	83 112	–	–	55 411	34 153
Administrative fees	2 150 159	2 287 559	2 753 191	2 753 191	2 287 330	2 857 079
Other sales	361 349	446 893	670 161	670 161	655 596	430 148
Sales of scrap, waste, arms and other used current goods	64 496	23 745	24 733	24 733	43 664	71 141
Transfers received	548	4 171	200	200	231 480	291 605
Fines, penalties and forfeits	417 121	448 142	437 019	437 019	474 883	478 895
Interest, dividends and rent on land	5 993 025	6 851 070	7 436 067	7 436 067	7 435 572	7 524 852
Interest						
Cash and cash equivalents	86 178	91 240	203 178	203 178	42 941	89 880
Interest investments	7 171	42 684	–	–	45 616	41 882
Exchequer investments	2 552 673	1 756 587	1 412 500	1 412 500	1 784 000	1 847 642
Sterilisation deposits	1 710 715	3 109 463	3 731 000	3 731 000	3 300 000	2 981 834
Dividends						
Airports Company South Africa (ACSA)	231 257	100 709	254 964	254 964	–	–
Eskom	–	–	–	–	–	–
Industrial Development Corporation (IDC)	70 007	75 000	80 000	80 000	80 000	100 000
Registration of Deeds Trading Account surplus	124 027	119 215	140 000	140 000	–	–
SA Reserve Bank (SARB) surplus	16 299	1 685	88 923	88 923	119 005	119 005
Telkom	1 035 238	1 242 285	1 141 297	1 141 297	1 366 514	1 366 514
Reserve Bank (National Treasury)	–	–	–	–	–	–
Rent on land						
Mineral and petroleum royalties 7)	–	–	–	–	–	–
Mining leases and ownership 8)	-33 506	55 916	180 000	180 000	495 000	708 413
Royalties, prospecting fees and surface rental 9)	188 485	244 101	196 812	196 812	191 956	255 680
Land rent	4 481	12 185	7 393	7 393	10 540	14 002
Sales of capital assets	38 785	230 100	148 832	148 832	98 325	131 244
Financial transactions in assets and liabilities 10)	1 739 790	1 296 910	714 797	714 797	1 069 381	797 067
TOTAL NON-TAX REVENUE	10 843 316	11 671 702	12 185 000	12 185 000	12 351 642	12 616 184
TOTAL MAIN BUDGET REVENUE	481 196 994	559 773 771	635 852 875	625 352 975	611 123 787	608 795 723
Extraordinary receipts	3 438 017	2 870 714	850 000	850 000	8 122 462	8 203 424
Adjustments due to transactions in government stock	910 655	245 326	600 000	600 000	5 285 500	4 921 428
Agricultural Debt Account surrender	200 000	250 000	250 000	250 000	250 000	703 849
Exchange control penalties and forfeits from SARB	–	1 020 877	–	–	1 500	1 154
Foreign exchange amnesty proceeds	365 000	–	–	–	–	–
Lebowa Minerals Trust abolition	466 511	–	–	–	–	–
Proceeds from the sale of Telkom's share in Vodacom	–	–	–	–	–	–
Profits on GFECRA	–	319 273	–	–	–	–
Special dividends						
Airports Company South Africa (ACSA)	667 661	–	–	–	–	–
Eskom	–	–	–	–	–	–
Telkom	828 190	1 035 238	–	–	–	–
Special restructuring proceeds from SASRIA	–	–	–	–	2 150 000	2 141 531
Winding down of Diabo Share Trust	–	–	–	–	435 462	435 462

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) Mineral royalties imposed on the transfer of mineral resources in terms of the Mineral and Petroleum Resources Royalty Act, 2008. This Act comes into operation on 1 May 2009.

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

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

10) Includes recoveries of loans and advances.

Table 3
Main Budget: Estimates of national revenue
Detailed classification of revenue

2009/10				2010/11		
Budget estimates Before tax proposals	After tax proposals	Revised estimate	% change on 2008/09 actual	Before tax proposals	After tax proposals	
						R thousands
635 963 575	631 388 575	562 509 575	-5.6%	633 308 709	632 858 719	TOTAL TAX REVENUE (net of SACU payments)
3 256 336	3 256 336	1 802 843	-46.9%	1 924 561	1 924 561	Sales of goods and services other than capital assets
57 341	57 341	61 882	81.2%	72 965	72 965	Sales of goods and services produced by departments
2 461 784	2 461 784	1 259 183	-55.9%	1 318 712	1 318 712	6) Sales by market establishments
695 599	695 599	455 874	6.0%	503 160	503 160	Administrative fees
41 612	41 612	25 904	-63.6%	29 724	29 724	Other sales
152 985	152 985	196 951	-	195 682	195 682	Sales of scrap, waste, arms and other used current goods
471 355	471 355	1 663 720	247.4%	506 473	506 473	Transfers received
6 623 509	6 623 509	3 827 734	-49.1%	6 354 246	6 354 246	Fines, penalties and forfeits
118 263	118 263	40 170	-55.3%	39 375	39 375	Interest, dividends and rent on land
48 125	48 125	16 360	-60.9%	16 036	16 036	Interest
1 518 000	1 518 000	867 983	-53.0%	850 810	850 810	Cash and cash equivalents
2 600 000	2 600 000	1 260 457	-57.7%	1 235 519	1 235 519	Interest investments
110 000	110 000	-	-	115 000	115 000	Exchequer investments
-	-	-	-	-	-	Sterilisation deposits
85 000	85 000	100 000	-	90 000	90 000	Dividends
-	-	-	-	-	-	Airports Company South Africa (ACSA)
150 000	150 000	-	-	-	-	Eskom
1 366 514	1 366 514	465 847	-65.9%	238 105	238 105	Industrial Development Corporation (IDC)
93 369	93 369	86 000	-	-	-	Registration of Deeds Trading Account surplus
-	-	-	-	-	-	SA Reserve Bank (SARB) surplus
325 000	325 000	810 000	-	3 540 000	3 540 000	Telkom
68 284	68 284	-	-100.0%	-	-	Reserve Bank (National Treasury)
140 954	140 954	180 917	1 192.1%	229 401	229 401	Rent on land
42 991	42 991	59 003	-55.0%	58 022	58 022	7) Mineral and petroleum royalties
1 054 399	1 054 399	1 432 319	79.7%	1 341 298	1 341 298	8) Mining leases and ownership
-	-	-	-	-	-	9) Royalties, prospecting fees and surface rental
-	-	-	-	-	-	Land rent
-	-	-	-	-	-	Sales of capital assets
-	-	-	-	-	-	10) Financial transactions in assets and liabilities
11 601 575	11 601 575	8 982 570	-28.8%	10 380 282	10 380 282	TOTAL NON-TAX REVENUE
647 565 150	642 990 150	571 492 145	-6.1%	643 688 991	643 239 001	TOTAL MAIN BUDGET REVENUE
6 100 000	6 100 000	7 535 901		-	-	Extraordinary receipts
2 100 000	2 100 000	1 909 674		-	-	Adjustments due to transactions in government stock
150 000	150 000	-		-	-	Agricultural Debt Account surrender
-	-	1 000 000		-	-	Exchange control penalties and forfeits from SARB
-	-	-		-	-	Foreign exchange amnesty proceeds
-	-	-		-	-	Lebowa Minerals Trust abolition
3 500 000	3 500 000	3 933 903		-	-	Proceeds from the sale of Telkom's share in Vodacom
-	-	-		-	-	Profits on GFECRA
-	-	-		-	-	Special dividends
-	-	-		-	-	Airports Company South Africa (ACSA)
-	-	-		-	-	Eskom
-	-	538 324		-	-	Telkom
350 000	350 000	154 000		-	-	Special restructuring proceeds from SASRIA
-	-	-		-	-	Winding down of Diabo Share Trust

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

R million	2006/07			2007/08	
	Expenditure on budget vote Outcome	of which		Expenditure on budget vote Outcome	of which transfers to provinces 1)
		transfers to provinces 1)	transfers to local government 2)		
Central Government Administration					
The Presidency	224.4	–	–	651.4	–
Parliament	755.1	–	–	902.1	–
Cooperative Governance and Traditional Affairs	24 571.6	–	24 196.3	30 026.2	–
Of which: Local government equitable share	18 057.9	–	18 057.9	20 675.6	–
Home Affairs	2 546.9	–	–	3 241.7	–
International Relations and Cooperation	2 944.7	–	–	4 069.7	–
Public Works	3 025.8	710.1	–	3 402.3	836.6
Women, Children and People with Disabilities	49.6	–	–	52.5	–
Financial and Administrative Services					
Government Communication and Information System	293.1	–	–	380.9	–
National Treasury	16 171.0	4 983.5	410.3	18 966.2	6 276.2
Public Enterprises	2 589.8	–	–	4 604.0	–
Public Service and Administration	583.7	–	–	609.6	–
Statistics South Africa	1 096.6	–	–	1 054.3	–
Social Services					
Arts and Culture	1 329.9	–	–	1 585.8	163.2
Basic Education	1 571.6	1 242.5	–	2 165.3	1 376.9
Health	11 338.0	10 206.5	–	12 762.7	11 552.7
Higher Education and Training	14 292.2	1 973.7	–	15 997.3	2 435.3
Labour	1 343.3	–	–	1 431.5	–
Social Development	61 676.1	–	–	67 191.4	–
Sport and Recreation South Africa	886.5	119.0	600.0	5 048.0	194.0
Justice, Crime Prevention and Security					
Correctional Services	9 251.2	–	–	11 122.4	–
Defence and Military Veterans	23 817.6	–	–	25 180.1	–
Independent Complaints Directorate	65.3	–	–	80.9	–
Justice and Constitutional Development	5 853.8	–	–	7 194.0	–
Police	32 634.9	–	–	36 525.9	–
Economic Services and Infrastructure					
Agriculture, Forestry and Fisheries	2 711.0	401.1	–	3 858.6	761.7
Communications	1 319.6	–	–	1 911.8	–
Economic Development	238.7	–	–	245.1	–
Energy	1 930.8	–	390.7	2 189.1	–
Environmental Affairs	1 164.2	–	–	1 654.1	–
Human Settlements	7 178.2	6 677.8	–	8 716.1	8 149.9
Mineral Resources	676.8	–	–	758.2	–
Rural Development and Land Reform	3 724.6	8.0	–	5 896.6	–
Science and Technology	2 613.0	–	–	3 127.3	–
Tourism	853.5	–	–	1 065.1	–
Trade and Industry	3 566.1	58.2	–	5 050.2	–
Transport	13 360.4	3 241.0	518.0	16 331.6	3 029.4
Water Affairs	3 851.9	–	385.7	4 802.9	–
	262 101.6	29 621.6	26 501.0	309 853.1	34 775.9
Plus:					
Unallocated funds/Projected underspending	–	–	–	–	–
Contingency reserve	–	–	–	–	–
Subtotal: Appropriations by vote	262 101.6	29 621.6	26 501.0	309 853.1	34 775.9
Plus:					
Direct charges against the National Revenue Fund					
President and Deputy President salary (The Presidency)	2.2	–	–	2.3	–
Members remuneration (Parliament)	223.3	–	–	240.7	–
State debt costs (National Treasury)	52 192.2	–	–	52 877.1	–
Provincial equitable share (National Treasury)	149 245.6	149 245.6	–	171 053.7	171 053.7
General fuel levy sharing with metros (National Treasury)	–	–	–	–	–
Skills levy and Setas (Higher Education and Training)	5 328.4	–	–	6 284.3	–
Judges and magistrates salaries (Justice and Const. Dev.)	1 099.3	–	–	1 184.5	–
Unemployment Insurance Fund (Labour)	–	–	–	–	–
Road Accident Fund (Transport)	–	–	–	–	–
Main budget expenditure	470 192.5	178 867.2	26 501.0	541 495.7	205 829.6

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

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

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

2007/08	2008/09			2009/10		
<i>of which transfers to local government 2)</i>	Expenditure on budget vote Outcome	<i>of which transfers to provinces 1)</i>	<i>transfers to local government 2)</i>	Budget estimate 3)	Adjusted appropriation	R million
						Central Government Administration
–	312.4	–	–	605.3	694.8	The Presidency
–	1 135.1	–	–	974.1	1 108.0	Parliament
29 629.8	35 343.2	29.7	34 868.1	35 604.4	36 683.5	Cooperative Governance and Traditional Affairs
20 675.6	25 559.7	–	25 559.7	23 846.5	23 846.5	<i>Of which: Local government equitable share</i>
–	4 666.6	–	–	5 050.6	5 263.8	Home Affairs
–	5 472.3	–	–	5 337.0	5 553.0	International Relations and Cooperation
–	4 197.0	889.3	–	5 298.0	5 890.1	Public Works
–	61.9	–	–	64.0	68.2	Women, Children and People with Disabilities
						Financial and Administrative Services
–	427.5	–	–	482.0	496.8	Government Communication and Information System
716.5	31 312.1	7 384.5	361.5	61 676.2	62 845.6	National Treasury
–	3 265.1	–	–	3 797.3	3 991.2	Public Enterprises
–	630.6	–	–	596.3	682.8	Public Service and Administration
–	1 323.1	–	–	1 608.6	1 715.2	Statistics South Africa
						Social Services
–	2 114.5	344.6	–	2 623.5	2 632.1	Arts and Culture
–	3 284.4	2 114.1	–	3 929.9	4 474.4	Basic Education
–	15 464.5	14 028.7	–	17 058.1	18 423.5	Health
–	18 765.9	3 005.8	–	17 509.6	20 696.6	Higher Education and Training
–	1 507.2	–	–	1 671.0	1 709.2	Labour
–	76 096.7	–	–	86 408.3	86 508.2	Social Development
4 605.0	4 871.4	293.7	4 295.0	2 859.9	2 883.9	Sport and Recreation South Africa
						Justice, Crime Prevention and Security
–	12 822.6	–	–	13 238.6	13 834.5	Correctional Services
–	27 801.3	–	–	32 024.4	31 325.3	Defence and Military Veterans
–	99.3	–	–	114.9	116.5	Independent Complaints Directorate
–	8 244.4	–	–	9 608.9	9 721.0	Justice and Constitutional Development
–	41 635.2	–	–	46 409.7	47 622.0	Police
						Economic Services and Infrastructure
–	3 465.0	898.0	–	2 792.8	3 874.5	Agriculture, Forestry and Fisheries
–	2 328.6	–	–	2 266.9	2 470.5	Communications
–	220.4	–	–	292.5	316.2	Economic Development
462.5	2 918.4	–	589.1	3 742.3	3 756.9	Energy
–	1 882.7	–	–	2 371.7	2 244.2	Environmental Affairs
–	11 147.4	10 177.9	–	14 020.0	14 036.2	Human Settlements
–	811.6	–	–	904.9	925.1	Mineral Resources
–	6 663.7	–	–	6 109.4	6 401.4	Rural Development and Land Reform
–	3 703.5	–	–	4 234.1	4 261.7	Science and Technology
–	1 211.8	–	–	1 109.1	1 155.7	Tourism
–	4 836.6	–	–	6 051.7	6 085.9	Trade and Industry
1 174.0	24 838.6	4 340.3	2 928.7	23 734.8	24 238.5	Transport
732.9	5 795.3	–	994.6	7 462.4	7 342.6	Water Affairs
37 320.7	370 678.0	43 506.6	44 037.0	429 643.2	442 049.4	
–	–	–	–	–	-3 000.0	Plus:
–	–	–	–	6 000.0	–	Unallocated funds/Projected underspending
						Contingency reserve
37 320.7	370 678.0	43 506.6	44 037.0	435 643.2	439 049.4	Subtotal: Appropriations by vote
						Plus:
–	4.0	–	–	4.3	4.3	Direct charges against the National Revenue Fund
–	356.9	–	–	376.7	376.7	President and Deputy President salary (The Presidency)
–	54 393.7	–	–	55 268.0	59 995.0	Members remuneration (Parliament)
–	201 795.6	201 795.6	–	231 050.9	236 877.8	State debt costs (National Treasury)
–	–	–	–	6 800.1	6 800.1	Provincial equitable share (National Treasury)
–	7 234.1	–	–	7 750.0	7 750.0	General fuel levy sharing with metros (National Treasury)
–	1 601.1	–	–	1 669.7	1 669.7	Skills levy and Setas (Higher Education and Training)
–	–	–	–	–	–	Judges and magistrates salaries (Justice and Const. Dev.)
–	–	–	–	–	–	Unemployment Insurance Fund (Labour)
–	–	–	–	–	–	Road Accident Fund (Transport)
37 320.7	636 063.5	245 302.3	44 037.0	738 562.8	752 522.9	Main budget expenditure

3) Budget estimate adjusted for function shifts.

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

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

R million	2009/10			2010/11		
	Projected vote outturn	of which transfers to provinces 1)	transfers to local government 2)	Budget estimate	of which transfers to provinces 1)	transfers to local government 2)
Central Government Administration						
The Presidency	691.8	–	–	722.6	–	–
Parliament	1 108.0	–	–	1 179.2	–	–
Cooperative Governance and Traditional Affairs	36 629.6	–	35 989.0	43 921.5	–	42 908.6
Of which: Local government equitable share	24 355.5	–	24 355.5	30 167.7	–	30 167.7
Home Affairs	5 159.4	–	–	5 719.6	–	–
International Relations and Cooperation	5 508.0	–	–	4 824.4	–	–
Public Works	5 740.1	1 401.2	201.7	6 446.3	1 483.8	623.0
Women, Children and People with Disabilities	68.2	–	–	97.8	–	–
Financial and Administrative Services						
Government Communication and Information System	496.8	–	–	546.2	–	–
National Treasury	62 512.7	13 449.2	611.4	50 219.9	11 314.9	1 394.6
Public Enterprises	3 991.2	–	–	350.6	–	–
Public Service and Administration	681.0	–	–	651.5	–	–
Statistics South Africa	1 715.2	–	–	1 973.4	–	–
Social Services						
Arts and Culture	2 440.1	440.6	–	2 406.7	512.7	–
Basic Education	4 197.9	2 575.4	–	6 166.2	3 931.4	–
Health	18 025.5	16 417.5	–	21 497.0	19 852.8	–
Higher Education and Training	20 681.8	3 168.3	–	23 720.7	3 772.7	–
Labour	1 674.4	–	–	1 783.9	–	–
Social Development	86 108.2	–	–	95 929.1	–	–
Sport and Recreation South Africa	2 872.4	402.3	2 168.7	1 245.6	426.4	512.6
Justice, Crime Prevention and Security						
Correctional Services	13 834.5	–	–	15 129.0	–	–
Defence and Military Veterans	30 325.3	–	–	30 715.3	–	–
Independent Complaints Directorate	116.5	–	–	129.3	–	–
Justice and Constitutional Development	9 673.3	–	–	10 250.5	–	–
Police	47 622.0	–	–	52 556.4	–	–
Economic Services and Infrastructure						
Agriculture, Forestry and Fisheries	3 305.5	973.7	–	3 658.0	1 116.9	–
Communications	2 354.5	–	–	2 114.0	–	–
Economic Development	316.2	–	–	418.6	–	–
Energy	3 740.2	–	1 092.2	5 535.4	–	1 240.1
Environmental Affairs	2 244.2	–	–	2 607.8	–	–
Human Settlements	14 036.2	12 592.3	–	16 201.5	15 160.6	–
Mineral Resources	924.0	–	–	1 030.0	–	–
Rural Development and Land Reform	6 401.4	–	–	6 769.6	–	–
Science and Technology	4 261.7	–	–	4 615.5	–	–
Tourism	1 155.7	–	–	1 151.8	–	–
Trade and Industry	5 988.8	–	–	6 150.1	–	–
Transport	24 164.1	6 669.9	2 428.0	25 086.3	4 312.4	3 709.9
Water Affairs	6 969.8	–	854.6	7 996.6	–	890.1
	437 736.1	58 090.4	43 345.6	461 517.9	61 884.5	51 278.8
Plus:						
Unallocated funds/Projected underspending	–	–	–	–	–	–
Contingency reserve	–	–	–	6 000.0	–	–
Subtotal: Appropriations by vote	437 736.1	58 090.4	43 345.6	467 517.9	61 884.5	51 278.8
Plus:						
Direct charges against the National Revenue Fund						
President and Deputy President salary (The Presidency)	4.3	–	–	4.6	–	–
Members remuneration (Parliament)	376.7	–	–	392.7	–	–
State debt costs (National Treasury)	57 599.8	–	–	71 357.6	–	–
Provincial equitable share (National Treasury)	236 877.8	236 877.8	–	260 973.7	260 973.7	–
General fuel levy sharing with metros (National Treasury)	6 800.1	–	6 800.1	7 542.4	–	7 542.4
Skills levy and Setas (Higher Education and Training)	7 750.0	–	–	8 424.2	–	–
Judges and magistrates salaries (Justice and Const. Dev.)	1 671.7	–	–	1 929.9	–	–
Unemployment Insurance Fund (Labour)	–	–	–	–	–	–
Road Accident Fund (Transport)	–	–	–	–	–	–
Main budget expenditure	748 816.5	294 968.2	50 145.7	818 142.9	322 858.2	58 821.1

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

2011/12			2012/13			R million
Budget estimate	of which		Budget estimate	of which		
	transfers to provinces 1)	transfers to local government 2)		transfers to provinces 1)	transfers to local government 2)	
772.2	–	–	810.5	–	–	Central Government Administration
1 238.6	–	–	1 288.4	–	–	The Presidency
50 449.1	–	49 233.2	57 238.3	–	55 792.3	Parliament
33 939.9	–	33 939.9	37 234.4	–	37 234.4	Cooperative Governance and Traditional Affairs
5 003.5	–	–	5 144.8	–	–	Of which: Local government equitable share
5 087.0	–	–	5 393.0	–	–	Home Affairs
7 984.1	1 962.0	1 108.0	8 246.2	2 060.1	1 163.4	International Relations and Cooperation
108.3	–	–	114.9	–	–	Public Works
						Women, Children and People with Disabilities
						Financial and Administrative Services
507.1	–	–	515.4	–	–	Government Communication and Information System
33 127.9	13 091.2	1 575.1	34 265.6	14 007.6	1 586.3	National Treasury
186.8	–	–	196.2	–	–	Public Enterprises
657.1	–	–	684.1	–	–	Public Service and Administration
2 845.9	–	–	1 769.6	–	–	Statistics South Africa
						Social Services
2 417.4	543.4	–	2 562.7	570.8	–	Arts and Culture
7 549.8	5 048.1	–	8 099.3	5 447.4	–	Basic Education
23 707.9	21 971.8	–	25 844.7	24 030.4	–	Health
26 104.6	3 972.0	–	27 856.1	4 169.1	–	Higher Education and Training
1 866.6	–	–	1 942.5	–	–	Labour
105 715.4	–	–	114 023.7	–	–	Social Development
760.5	452.0	–	793.7	474.6	–	Sport and Recreation South Africa
						Justice, Crime Prevention and Security
16 027.4	–	–	18 277.2	–	–	Correctional Services
33 931.4	–	–	36 386.5	–	–	Defence and Military Veterans
144.1	–	–	152.4	–	–	Independent Complaints Directorate
11 083.7	–	–	11 730.6	–	–	Justice and Constitutional Development
56 916.6	–	–	60 390.8	–	–	Police
						Economic Services and Infrastructure
4 361.4	1 437.1	–	4 740.5	1 508.9	–	Agriculture, Forestry and Fisheries
1 814.1	–	–	1 630.4	–	–	Communications
494.4	–	–	520.3	–	–	Economic Development
5 739.6	–	1 376.6	5 538.7	–	1 151.4	Energy
2 817.5	–	–	3 058.7	–	–	Environmental Affairs
18 483.0	17 222.4	–	19 603.8	17 938.7	–	Human Settlements
1 112.1	–	–	1 168.0	–	–	Mineral Resources
7 972.9	–	–	8 360.1	–	–	Rural Development and Land Reform
4 968.8	–	–	4 560.2	–	–	Science and Technology
1 223.2	–	–	1 291.2	–	–	Tourism
6 757.4	–	–	7 264.0	–	–	Trade and Industry
27 960.1	4 158.5	4 436.1	29 169.5	4 360.9	4 136.7	Transport
9 090.2	–	380.0	9 628.2	–	399.0	Water Affairs
486 987.8	69 858.4	58 109.0	520 261.0	74 568.4	64 229.2	
						Plus:
12 000.0	–	–	24 000.0	–	–	Unallocated funds/Projected underspending
						Contingency reserve
498 987.8	69 858.4	58 109.0	544 261.0	74 568.4	64 229.2	Subtotal: Appropriations by vote
						Plus:
						Direct charges against the National Revenue Fund
4.8	–	–	5.1	–	–	President and Deputy President salary (The Presidency)
409.6	–	–	430.1	–	–	Members remuneration (Parliament)
88 462.7	–	–	104 022.0	–	–	State debt costs (National Treasury)
280 688.7	280 688.7	–	294 780.0	294 780.0	–	Provincial equitable share (National Treasury)
8 531.1	–	8 531.1	8 957.7	–	8 957.7	General fuel levy sharing with metros (National Treasury)
9 148.7	–	–	9 606.1	–	–	Skills levy and Setas (Higher Education and Training)
2 104.2	–	–	2 251.9	–	–	Judges and magistrates salaries (Justice and Const. Dev.)
–	–	–	–	–	–	Unemployment Insurance Fund (Labour)
–	–	–	–	–	–	Road Accident Fund (Transport)
888 337.6	350 547.1	66 640.1	964 313.8	369 348.4	73 186.9	Main budget expenditure

3) Budget estimate adjusted for function shifts.

4) Provincial equitable share excluding conditional grants to provinces.

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

R million	2006/07		2007/08		2008/09		2009/10
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
Current payments	275 636.0	55.8%	308 254.3	54.2%	362 068.7	53.7%	415 573.8
Compensation of employees	154 735.9	31.3%	177 122.4	31.2%	211 321.8	31.3%	247 535.3
Goods and services	68 648.2	13.9%	78 172.9	13.8%	96 159.9	14.3%	110 268.2
Interest and rent on land	52 251.9	10.6%	52 959.0	9.3%	54 587.0	8.1%	57 770.3
Transfers and subsidies	194 667.5	39.4%	233 851.1	41.1%	271 268.6	40.2%	305 182.5
Municipalities	29 564.9	6.0%	40 620.3	7.1%	47 760.6	7.1%	54 556.6
<i>of which: Local government share</i> 2)	26 501.0	5.4%	37 320.7	6.6%	44 037.0	6.5%	50 145.7
Departmental agencies and accounts	46 118.6	9.3%	53 474.4	9.4%	62 764.9	9.3%	66 596.3
Universities and technikons	11 092.4	2.2%	12 126.6	2.1%	14 043.9	2.1%	15 572.3
Foreign governments and international organisations	919.7	0.2%	936.3	0.2%	1 017.4	0.2%	1 263.1
Public corporations and private enterprises	15 177.8	3.1%	20 635.6	3.6%	21 690.6	3.2%	25 243.4
Public corporations	10 792.8	2.2%	15 553.9	2.7%	15 670.1	2.3%	18 958.6
<i>Subsidies on products and production</i>	4 359.5	0.9%	3 953.7	0.7%	5 047.0	0.7%	5 417.5
<i>Other transfers</i>	6 433.3	1.3%	11 600.2	2.0%	10 623.1	1.6%	13 541.0
Private enterprises	4 385.0	0.9%	5 081.7	0.9%	6 020.5	0.9%	6 284.8
<i>Subsidies on products and production</i>	3 610.8	0.7%	4 364.8	0.8%	5 568.7	0.8%	5 720.8
<i>Other transfers</i>	774.2	0.2%	717.0	0.1%	451.8	0.1%	564.0
Non-profit institutions	8 828.8	1.8%	11 647.5	2.0%	14 996.9	2.2%	16 893.0
Households	82 965.4	16.8%	94 410.3	16.6%	108 994.2	16.2%	125 057.8
Social benefits	72 462.4	14.7%	80 314.7	14.1%	92 029.7	13.6%	106 583.7
Other transfers to households	10 503.0	2.1%	14 095.6	2.5%	16 964.5	2.5%	18 474.1
Payments for capital assets	22 038.8	4.5%	24 264.4	4.3%	30 137.7	4.5%	33 359.2
Buildings and other fixed structures	15 368.6	3.1%	18 131.4	3.2%	23 676.5	3.5%	26 374.3
Buildings	10 300.1	2.1%	11 770.0	2.1%	15 697.7	2.3%	17 021.1
Other fixed structures	5 068.5	1.0%	6 361.4	1.1%	7 978.8	1.2%	9 353.2
Machinery and equipment	6 189.9	1.3%	5 763.9	1.0%	6 095.4	0.9%	6 681.7
Transport equipment	1 982.4	0.4%	1 942.7	0.3%	1 849.2	0.3%	2 009.4
Other machinery and equipment	4 207.5	0.9%	3 821.2	0.7%	4 246.2	0.6%	4 672.3
Land and sub-soil assets	104.4	0.0%	159.3	0.0%	76.5	0.0%	127.2
Software and other intangible assets	369.1	0.1%	193.5	0.0%	283.4	0.0%	140.5
Other assets 3)	6.8	0.0%	16.3	0.0%	5.9	0.0%	35.6
Payments for financial assets	1 434.9	0.3%	1 960.2	0.3%	11 033.1	1.6%	32 805.7
Subtotal: Votes and Direct charges	493 777.2	100%	568 330.0	100%	674 508.2	100%	786 921.2
Plus:							
Contingency reserve	–	–	–	–	–	–	–
Total consolidated expenditure	493 777.2	100%	568 330.0	100%	674 508.2	100%	786 921.2

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)

2009/10	2010/11		2011/12		2012/13		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	
							R million
52.8%	460 997.5	54.3%	509 015.4	55.1%	547 601.6	54.6%	Current payments
31.5%	269 128.3	31.7%	288 610.3	31.2%	303 117.7	30.2%	Compensation of employees
14.0%	120 270.5	14.2%	131 700.7	14.3%	140 219.7	14.0%	Goods and services
7.3%	71 598.7	8.4%	88 704.3	9.6%	104 264.2	10.4%	Interest and rent on land
38.8%	325 029.7	38.3%	360 023.6	39.0%	384 997.1	38.4%	Transfers and subsidies
6.9%	62 399.0	7.3%	70 378.2	7.6%	77 073.3	7.7%	Municipalities
6.4%	58 821.1	6.9%	66 640.1	7.2%	73 186.9	7.3%	2) <i>of which: Local government share</i>
8.5%	63 713.2	7.5%	70 641.1	7.6%	73 902.9	7.4%	Departmental agencies and accounts
2.0%	17 825.2	2.1%	19 643.7	2.1%	21 010.6	2.1%	Universities and technikons
0.2%	1 315.1	0.2%	1 290.1	0.1%	1 381.7	0.1%	Foreign governments and international organisations
3.2%	26 006.9	3.1%	27 090.3	2.9%	27 818.4	2.8%	Public corporations and private enterprises
2.4%	18 356.2	2.2%	18 513.6	2.0%	18 449.8	1.8%	Public corporations
0.7%	5 295.9	0.6%	5 349.0	0.6%	5 581.0	0.6%	<i>Subsidies on products and production</i>
1.7%	13 060.3	1.5%	13 164.6	1.4%	12 868.8	1.3%	<i>Other transfers</i>
0.8%	7 650.7	0.9%	8 576.7	0.9%	9 368.6	0.9%	Private enterprises
0.7%	7 093.5	0.8%	7 969.0	0.9%	8 670.2	0.9%	<i>Subsidies on products and production</i>
0.1%	557.2	0.1%	607.7	0.1%	698.4	0.1%	<i>Other transfers</i>
2.1%	18 126.6	2.1%	19 382.6	2.1%	19 893.4	2.0%	Non-profit institutions
15.9%	135 643.7	16.0%	151 597.7	16.4%	163 916.7	16.3%	Households
13.5%	114 101.9	13.4%	126 605.7	13.7%	138 509.7	13.8%	Social benefits
2.3%	21 541.9	2.5%	24 992.0	2.7%	25 407.0	2.5%	Other transfers to households
4.2%	36 749.1	4.3%	41 963.4	4.5%	46 398.2	4.6%	Payments for capital assets
3.4%	28 847.2	3.4%	33 667.6	3.6%	37 669.4	3.8%	Buildings and other fixed structures
2.2%	19 126.5	2.3%	22 443.7	2.4%	25 877.2	2.6%	Buildings
1.2%	9 720.7	1.1%	11 223.9	1.2%	11 792.2	1.2%	Other fixed structures
0.8%	7 681.6	0.9%	8 084.3	0.9%	8 419.1	0.8%	Machinery and equipment
0.3%	1 909.5	0.2%	2 107.7	0.2%	2 308.4	0.2%	Transport equipment
0.6%	5 772.1	0.7%	5 976.6	0.6%	6 110.7	0.6%	Other machinery and equipment
0.0%	77.0	0.0%	68.6	0.0%	65.9	0.0%	Land and sub-soil assets
0.0%	111.8	0.0%	107.2	0.0%	110.4	0.0%	Software and other intangible assets
0.0%	31.5	0.0%	35.7	0.0%	133.4	0.0%	3) Other assets
4.2%	20 892.6	2.5%	754.3	0.1%	4.5	0.0%	Payments for financial assets
100%	843 668.9	99.3%	911 756.6	98.7%	979 001.5	97.6%	Subtotal: Votes and Direct charges
–	6 000.0	–	12 000.0	–	24 000.0	–	Plus: Contingency reserve
100%	849 668.9	100%	923 756.6	100%	1 003 001.5	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)

R million	2006/07		2007/08		2008/09		2009/10
	Estimated outcome	% of total	Estimated outcome	% of total	Estimated outcome	% of total	Revised estimate
General public services 2)	80 927.2	16.4%	87 197.6	15.3%	96 952.6	14.4%	107 292.3
<i>of which: State debt cost</i>	52 192.2	10.6%	52 877.1	9.3%	54 393.7	8.1%	57 599.8
Defense	25 101.6	5.1%	26 748.1	4.7%	29 530.6	4.4%	32 386.1
Public order and safety	51 980.6	10.5%	59 544.7	10.5%	68 445.3	10.1%	78 284.9
Police services	34 863.7	7.1%	39 038.6	6.9%	44 506.9	6.6%	51 465.3
Law courts	7 272.7	1.5%	8 727.3	1.5%	10 291.0	1.5%	11 898.8
Prisons	9 844.3	2.0%	11 778.8	2.1%	13 647.5	2.0%	14 920.8
Economic affairs	61 642.7	12.5%	78 311.8	13.8%	101 666.4	15.1%	129 212.8
General economic, commercial and labour affairs	13 217.0	2.7%	16 954.8	3.0%	18 172.2	2.7%	20 592.5
Agriculture, forestry, fishing and hunting	10 453.3	2.1%	13 719.1	2.4%	15 067.0	2.2%	14 691.0
Fuel and energy	4 975.9	1.0%	6 797.7	1.2%	16 292.3	2.4%	37 118.9
Mining, manufacturing and construction	2 107.8	0.4%	2 421.3	0.4%	2 033.6	0.3%	2 243.8
Transport	27 469.1	5.6%	34 233.4	6.0%	45 306.4	6.7%	49 421.7
Communication	1 714.6	0.3%	2 493.0	0.4%	2 932.8	0.4%	3 115.0
Economic affairs not elsewhere classified	1 705.1	0.3%	1 692.4	0.3%	1 862.1	0.3%	2 029.9
Environmental protection	2 770.7	0.6%	3 567.3	0.6%	4 130.5	0.6%	4 476.6
Housing and community amenities	37 196.3	7.5%	44 807.0	7.9%	54 969.3	8.1%	67 046.1
Housing development	9 091.1	1.8%	11 328.6	2.0%	14 425.8	2.1%	17 507.1
Community development	21 004.8	4.3%	24 138.6	4.2%	29 846.2	4.4%	36 643.9
Water supply	7 100.4	1.4%	9 339.8	1.6%	10 697.2	1.6%	12 895.1
Health	57 233.0	11.6%	66 382.8	11.7%	79 177.4	11.7%	94 697.5
Recreation and culture	3 784.5	0.8%	8 272.7	1.5%	9 257.3	1.4%	7 473.5
Education	93 948.6	19.0%	105 371.5	18.5%	127 989.4	19.0%	148 263.6
Social protection	79 192.1	16.0%	88 126.4	15.5%	102 389.3	15.2%	117 787.9
Subtotal: Votes and Direct charges	493 777.2	100%	568 330.0	100%	674 508.2	100%	786 921.2
Plus:							
Contingency reserve	–	–	–	–	–	–	–
Total consolidated expenditure	493 777.2	–	568 330.0	–	674 508.2	–	786 921.2

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⁾

2009/10	2010/11		2011/12		2012/13		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
13.6%	121 843.3	14.4%	142 207.1	15.6%	157 876.4	16.1%	2) General public services
7.3%	71 357.6	8.5%	88 462.7	9.7%	104 022.0	10.6%	<i>of which: State debt cost</i>
4.1%	32 884.1	3.9%	36 527.2	4.0%	38 941.7	4.0%	Defense
9.9%	85 500.2	10.1%	92 563.8	10.2%	99 287.9	10.1%	Public order and safety
6.5%	56 488.0	6.7%	61 284.3	6.7%	64 902.4	6.6%	Police services
1.5%	12 740.4	1.5%	13 859.1	1.5%	14 672.7	1.5%	Law courts
1.9%	16 271.9	1.9%	17 420.4	1.9%	19 712.8	2.0%	Prisons
16.4%	121 162.7	14.4%	110 504.8	12.1%	115 706.7	11.8%	Economic affairs
2.6%	21 326.0	2.5%	22 754.2	2.5%	23 513.7	2.4%	General economic, commercial and labour affairs
1.9%	16 517.8	2.0%	18 835.4	2.1%	20 005.2	2.0%	Agriculture, forestry, fishing and hunting
4.7%	27 031.3	3.2%	7 371.7	0.8%	7 519.5	0.8%	Fuel and energy
0.3%	2 585.0	0.3%	2 859.0	0.3%	3 077.5	0.3%	Mining, manufacturing and construction
6.3%	48 696.0	5.8%	53 688.8	5.9%	56 380.5	5.8%	Transport
0.4%	2 947.4	0.3%	2 816.6	0.3%	2 847.9	0.3%	Communication
0.3%	2 059.3	0.2%	2 179.1	0.2%	2 362.5	0.2%	Economic affairs not elsewhere classified
0.6%	4 565.6	0.5%	4 868.3	0.5%	5 161.9	0.5%	Environmental protection
8.5%	78 063.2	9.3%	88 555.6	9.7%	95 524.3	9.8%	Housing and community amenities
2.2%	19 679.4	2.3%	22 544.3	2.5%	23 250.8	2.4%	Housing development
4.7%	44 125.5	5.2%	49 480.3	5.4%	53 731.4	5.5%	Community development
1.6%	14 258.3	1.7%	16 531.0	1.8%	18 542.0	1.9%	Water supply
12.0%	101 087.7	12.0%	109 659.5	12.0%	116 585.1	11.9%	Health
0.9%	5 479.2	0.6%	5 055.0	0.6%	5 342.6	0.5%	Recreation and culture
18.8%	164 520.0	19.5%	179 305.2	19.7%	189 084.3	19.3%	Education
15.0%	128 562.9	15.2%	142 510.2	15.6%	155 490.7	15.9%	Social protection
100%	843 668.9	100%	911 756.6	100%	979 001.5	100%	Subtotal: Votes and Direct charges
-	6 000.0	-	12 000.0	-	24 000.0	-	Plus:
-	849 668.9	-	923 756.6	-	1 003 001.5	-	Contingency reserve
-	849 668.9	-	923 756.6	-	1 003 001.5	-	Total consolidated expenditure

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

Table 7
Consolidated government revenue and expenditure 1)

	2006/07		2007/08		2008/09		2009/10
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
R million							
Revenue							
Current revenue	540 998.7	100.0%	627 217.4	99.9%	689 308.7	99.9%	656 841.9
<i>Tax revenue (net of SACU)</i>	491 705.0	90.9%	572 774.5	91.3%	623 933.5	90.5%	593 321.9
<i>Non-tax revenue</i>	49 293.7	9.1%	54 442.9	8.7%	65 375.2	9.5%	63 520.0
Sales of capital assets	224.8	0.0%	451.2	0.1%	362.9	0.1%	710.0
Total revenue	541 223.5	100.0%	627 668.6	100.0%	689 671.6	100.0%	657 551.9
Expenditure							
Economic classification							
Current payments	317 279.4	61.2%	353 822.1	59.6%	415 969.4	58.3%	480 408.2
Compensation of employees	170 287.6	32.8%	195 010.4	32.9%	232 594.6	32.6%	270 858.9
Goods and services	91 506.2	17.7%	101 933.8	17.2%	124 711.7	17.5%	147 181.1
Interest and rent on land	55 485.6	10.7%	56 877.8	9.6%	58 663.0	8.2%	62 368.2
Transfers and subsidies	171 241.2	33.0%	204 347.1	34.4%	237 534.4	33.3%	268 580.4
Municipalities	30 602.4	5.9%	41 835.2	7.1%	48 189.8	6.8%	55 108.7
Departmental agencies and accounts	19 244.6	3.7%	21 254.1	3.6%	25 373.1	3.6%	23 277.0
Universities and technikons	11 092.4	2.1%	12 126.6	2.0%	14 043.9	2.0%	15 614.2
Foreign governments and international organisations	1 312.3	0.3%	1 290.3	0.2%	1 499.1	0.2%	1 894.5
Public corporations and private enterprises	14 523.4	2.8%	18 848.0	3.2%	20 366.8	2.9%	23 629.4
Non-profit institutions	9 605.7	1.9%	12 257.1	2.1%	15 900.5	2.2%	19 168.5
Households	84 860.5	16.4%	96 735.7	16.3%	112 161.2	15.7%	129 888.2
Payments for capital assets	28 491.2	5.5%	33 139.5	5.6%	49 353.1	6.9%	53 530.1
Buildings and other fixed structures	19 361.1	3.7%	24 826.5	4.2%	39 140.2	5.5%	40 947.3
Machinery and equipment	8 117.2	1.6%	7 439.6	1.3%	8 512.2	1.2%	11 224.4
Land and sub-soil assets	140.2	0.0%	199.1	0.0%	396.6	0.1%	177.0
Software and other intangible assets	713.2	0.1%	623.1	0.1%	1 173.3	0.2%	822.2
Other assets 2)	159.5	0.0%	51.2	0.0%	130.8	0.0%	359.2
Payments for financial assets	1 434.9	0.3%	1 960.2	0.3%	11 033.1	1.5%	32 805.7
Subtotal: Economic classification	518 446.7	100%	593 268.8	100.0%	713 890.0	100.0%	835 324.4
Functional classification							
General public services 3)	83 449.8	16.1%	88 358.3	14.9%	98 937.0	13.9%	108 981.7
<i>of which: State debt cost</i>	52 192.2	10.1%	52 877.1	8.9%	54 393.7	7.6%	57 599.8
Defense	26 347.9	5.1%	27 772.5	4.7%	31 029.4	4.3%	33 292.9
Public order and safety	52 054.7	10.0%	59 635.9	10.1%	68 659.4	9.6%	78 406.7
Police services	34 863.7	6.7%	39 038.6	6.6%	44 506.9	6.2%	51 465.3
Law courts	7 346.8	1.4%	8 818.5	1.5%	10 505.0	1.5%	12 020.6
Prisons	9 844.3	1.9%	11 778.8	2.0%	13 647.5	1.9%	14 920.8
Economic affairs	69 784.0	13.5%	86 080.2	14.5%	119 565.7	16.7%	154 073.0
General economic, commercial and labour affairs	14 731.3	2.8%	17 382.5	2.9%	20 633.3	2.9%	27 493.6
Agriculture, forestry, fishing and hunting	10 952.3	2.1%	14 190.9	2.4%	15 577.6	2.2%	15 192.2
Fuel and energy	5 534.8	1.1%	7 495.4	1.3%	17 249.5	2.4%	38 810.3
Mining, manufacturing and construction	2 565.3	0.5%	2 839.0	0.5%	2 550.7	0.4%	2 887.5
Transport	30 743.9	5.9%	38 375.0	6.5%	55 881.9	7.8%	60 094.3
Communication	2 411.0	0.5%	2 660.8	0.4%	3 350.1	0.5%	4 128.0
Economic affairs not elsewhere classified	2 845.5	0.5%	3 136.6	0.5%	4 322.7	0.6%	5 467.1
Environmental protection	3 886.3	0.7%	4 437.8	0.7%	5 193.7	0.7%	5 841.2
Housing and community amenities	46 416.9	9.0%	55 100.3	9.3%	66 902.2	9.4%	81 614.2
Housing development	9 342.8	1.8%	11 707.5	2.0%	15 168.0	2.1%	18 345.2
Community development	21 011.8	4.1%	24 152.9	4.1%	29 863.6	4.2%	36 668.8
Water supply	16 062.3	3.1%	19 239.9	3.2%	21 870.6	3.1%	26 600.2
Health	59 046.6	11.4%	68 826.9	11.6%	82 179.6	11.5%	97 968.7
Recreation and culture	4 163.4	0.8%	8 469.5	1.4%	9 560.1	1.3%	8 080.9
Education	94 492.8	18.2%	106 021.5	17.9%	129 099.5	18.1%	148 867.1
Social protection	78 804.3	15.2%	88 565.9	14.9%	102 763.3	14.4%	118 197.9
Subtotal: Functional classification	518 446.7	100.0%	593 268.8	100.0%	713 890.0	100.0%	835 324.4
Plus:							
Contingency reserve	–	–	–	–	–	–	–
Total consolidated expenditure	518 446.7	–	593 268.8	–	713 890.0	–	835 324.4
Consolidated budget balance	22 776.8		34 399.8		-24 218.4		-177 772.5

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 revenue and expenditure 1)

2009/10	2010/11		2011/12		2012/13		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
							Revenue
99.9%	738 286.0	100.0%	827 613.8	100.0%	922 140.4	100.0%	Current revenue
90.2%	665 267.7	90.1%	745 681.3	90.1%	834 711.9	90.5%	<i>Tax revenue (net of SACU)</i>
9.7%	73 018.2	9.9%	81 932.5	9.9%	87 428.4	9.5%	<i>Non-tax revenue</i>
0.1%	117.8	0.0%	128.1	0.0%	138.0	0.0%	Sales of capital assets
100.0%	738 403.7	100.0%	827 741.9	100.0%	922 278.4	100.0%	Total revenue
							Expenditure
							Economic classification
							Current payments
57.5%	527 892.2	58.6%	580 140.5	60.1%	623 715.5	60.3%	Compensation of employees
32.4%	294 431.7	32.7%	315 773.0	32.7%	332 283.1	32.1%	Goods and services
17.6%	155 789.4	17.3%	168 533.4	17.5%	178 804.1	17.3%	Interest and rent on land
7.5%	77 671.1	8.6%	95 834.0	9.9%	112 628.3	10.9%	Transfers and subsidies
32.2%	284 016.0	31.5%	315 048.5	32.6%	337 335.4	32.6%	Municipalities
6.6%	62 992.2	7.0%	71 030.7	7.4%	77 791.1	7.5%	Departmental agencies and accounts
2.8%	17 474.9	1.9%	19 870.5	2.1%	20 233.7	2.0%	Universities and technikons
1.9%	17 864.9	2.0%	19 684.0	2.0%	21 047.7	2.0%	Foreign governments and international organisations
0.2%	1 716.2	0.2%	1 845.5	0.2%	1 952.2	0.2%	Public corporations and private enterprises
2.8%	24 091.6	2.7%	25 138.5	2.6%	25 711.1	2.5%	Non-profit institutions
2.3%	20 574.5	2.3%	22 079.8	2.3%	22 742.1	2.2%	Households
15.5%	139 301.8	15.5%	155 399.6	16.1%	167 857.6	16.2%	Payments for capital assets
6.4%	68 163.2	7.6%	69 417.7	7.2%	73 566.9	7.1%	Buildings and other fixed structures
4.9%	53 086.2	5.9%	54 604.9	5.7%	58 791.9	5.7%	Machinery and equipment
1.3%	13 737.5	1.5%	13 698.6	1.4%	13 771.5	1.3%	Land and sub-soil assets
0.0%	152.5	0.0%	147.6	0.0%	147.9	0.0%	Software and other intangible assets
0.1%	1 031.5	0.1%	927.8	0.1%	719.2	0.1%	2) Other assets
0.0%	155.5	0.0%	38.7	0.0%	136.5	0.0%	Payments for financial assets
3.9%	20 892.6	2.3%	754.3	0.1%	4.5	0.0%	Subtotal: Economic classification
100.0%	900 964.0	100.0%	965 360.9	100.0%	1 034 622.3	100.0%	Functional classification
							3) General public services
13.0%	123 373.3	13.7%	143 809.5	14.9%	159 189.0	15.4%	<i>of which: State debt cost</i>
6.9%	71 357.6	7.9%	88 462.7	9.2%	104 022.0	10.1%	Defense
4.0%	33 792.5	3.8%	37 484.5	3.9%	39 966.4	3.9%	Public order and safety
9.4%	85 615.0	9.5%	92 681.6	9.6%	99 420.4	9.6%	Police services
6.2%	56 488.0	6.3%	61 284.3	6.3%	64 902.4	6.3%	Law courts
1.4%	12 855.2	1.4%	13 976.9	1.4%	14 805.1	1.4%	Prisons
1.8%	16 271.9	1.8%	17 420.4	1.8%	19 712.8	1.9%	Economic affairs
18.4%	154 810.5	17.2%	138 861.2	14.4%	144 577.6	14.0%	General economic, commercial and labour affairs
3.3%	28 642.6	3.2%	29 702.6	3.1%	30 672.0	3.0%	Agriculture, forestry, fishing and hunting
1.8%	17 067.3	1.9%	19 437.2	2.0%	20 568.5	2.0%	Fuel and energy
4.6%	28 867.5	3.2%	9 263.0	1.0%	9 529.4	0.9%	Mining, manufacturing and construction
0.3%	3 623.4	0.4%	4 025.4	0.4%	4 343.3	0.4%	Transport
7.2%	67 426.7	7.5%	67 067.1	6.9%	69 908.4	6.8%	Communication
0.5%	3 855.9	0.4%	3 728.2	0.4%	3 657.3	0.4%	Economic affairs not elsewhere classified
0.7%	5 327.1	0.6%	5 637.7	0.6%	5 898.8	0.6%	Environmental protection
0.7%	6 197.7	0.7%	6 591.5	0.7%	7 042.6	0.7%	Housing and community amenities
9.8%	93 194.5	10.3%	105 269.8	10.9%	113 482.8	11.0%	Housing development
2.2%	20 403.4	2.3%	23 299.0	2.4%	24 179.5	2.3%	Community development
4.4%	44 135.3	4.9%	49 489.8	5.1%	53 743.2	5.2%	Water supply
3.2%	28 655.8	3.2%	32 481.0	3.4%	35 560.1	3.4%	Health
11.7%	104 639.7	11.6%	113 431.6	11.8%	120 519.3	11.6%	Recreation and culture
1.0%	5 831.8	0.6%	5 282.9	0.5%	5 581.3	0.5%	Education
17.8%	165 073.7	18.3%	179 888.6	18.6%	189 710.3	18.3%	Social protection
14.1%	128 435.3	14.3%	142 059.7	14.7%	155 132.8	15.0%	Subtotal: Functional classification
							Plus:
–	6 000.0	–	12 000.0	–	24 000.0	–	Contingency reserve
–	906 964.0	–	977 360.9	–	1 058 622.3	–	Total consolidated expenditure
	-168 560.3		-149 619.0		-136 343.9		

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)

	1985/86	1986/87	1987/88	1988/89	1989/90	1990/91	1991/92
R million							
Marketable domestic debt	33 544	39 956	47 385	61 124	72 923	85 546	104 646
<i>Government bonds</i>	32 808	39 195	47 173	60 860	71 026	82 824	100 662
<i>Treasury bills</i>	736	761	212	264	1 897	2 722	3 984
<i>Bridging bonds</i>	–	–	–	–	–	–	–
Non-marketable domestic debt 3)	3 646	4 443	7 675	5 386	6 883	7 989	6 520
Total domestic debt	37 190	44 399	55 060	66 510	79 806	93 535	111 166
Total foreign debt 4)	2 295	2 446	2 442	2 227	2 090	1 770	2 940
Total loan debt gross	39 485	46 845	57 502	68 737	81 896	95 305	114 107
Cash balances 5)	1 081	1 573	1 588	3 785	11 181	8 524	9 762
Total loan debt net	38 404	45 272	55 914	64 952	70 715	86 781	104 345
Gold and Foreign Exchange Contingency Reserve Account 6)	-1 940	-3 469	-2 554	-11 158	-14 140	-10 351	-12 508
Composition of gross debt (excluding deduction of cash balances):							
Marketable domestic debt	85.0%	85.3%	82.4%	88.9%	89.0%	89.8%	91.7%
<i>Government bonds</i>	83.1%	83.7%	82.0%	88.5%	86.7%	86.9%	88.2%
<i>Treasury bills</i>	1.9%	1.6%	0.4%	0.4%	2.3%	2.9%	3.5%
<i>Bridging bonds</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-marketable domestic debt 3)	9.2%	9.5%	13.3%	7.8%	8.4%	8.4%	5.7%
Total domestic debt	94.2%	94.8%	95.8%	96.8%	97.4%	98.1%	97.4%
Total foreign debt 4)	5.8%	5.2%	4.2%	3.2%	2.6%	1.9%	2.6%
As percentage of GDP:							
Total domestic debt	28.3%	28.5%	30.3%	30.3%	30.6%	31.2%	32.3%
Total foreign debt	1.7%	1.6%	1.3%	1.0%	0.8%	0.6%	0.9%
Total loan debt gross	30.1%	30.1%	31.6%	31.3%	31.4%	31.8%	33.2%
Total loan debt net	29.3%	29.1%	30.7%	29.6%	27.1%	29.0%	30.3%

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 2010.
- 3) Includes non-marketable Treasury bills, retail bonds, former Namibian loans and loan levies.

Table 8
Total debt of government 1)

1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	R million
138 681	181 460	225 662	263 844	290 424	318 773	344 938	Marketable domestic debt
132 853	174 892	210 191	248 877	276 124	301 488	325 938	Government bonds
5 828	6 568	7 018	10 700	14 300	17 285	19 000	Treasury bills
–	–	8 453	4 267	–	–	–	Bridging bonds
4 703	3 310	5 705	4 700	6 421	2 778	2 013	3) Non-marketable domestic debt
143 384	184 770	231 367	268 544	296 845	321 551	346 951	Total domestic debt
2 348	5 201	8 784	10 944	11 394	14 560	16 276	4) Total foreign debt
145 731	189 970	240 151	279 488	308 239	336 111	363 227	Total loan debt gross
4 750	4 591	6 665	8 630	2 757	4 798	5 166	5) Cash balances
140 981	185 379	233 486	270 858	305 482	331 313	358 061	Total loan debt net
-8 934	-2 190	-4 147	–	-2 169	-73	-14 431	6) Gold and Foreign Exchange Contingency Reserve Account
Composition of gross debt (excluding deduction of cash balances):							
95.2%	95.5%	94.0%	94.4%	94.2%	94.8%	95.0%	Marketable domestic debt
91.2%	92.1%	87.5%	89.0%	89.6%	89.7%	89.7%	Government bonds
4.0%	3.5%	2.9%	3.8%	4.6%	5.1%	5.2%	Treasury bills
0.0%	0.0%	3.5%	1.5%	0.0%	0.0%	0.0%	Bridging bonds
3.2%	1.7%	2.4%	1.7%	2.1%	0.8%	0.6%	3) Non-marketable domestic debt
98.4%	97.3%	96.3%	96.1%	96.3%	95.7%	95.5%	Total domestic debt
1.6%	2.7%	3.7%	3.9%	3.7%	4.3%	4.5%	4) Total foreign debt
As percentage of GDP:							
37.5%	41.8%	46.5%	47.6%	46.7%	45.9%	45.8%	Total domestic debt
0.6%	1.2%	1.8%	1.9%	1.8%	2.1%	2.1%	Total foreign debt
38.1%	43.0%	48.3%	49.5%	48.5%	48.0%	48.0%	Total loan debt gross
36.8%	41.9%	47.0%	48.0%	48.1%	47.3%	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 2009 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 January 2010, 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) The balance on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2010 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	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06
Marketable domestic debt	354 706	365 231	349 415	350 870	388 300	428 593	457 780
<i>Government bonds</i>	332 706	339 731	331 505	328 820	359 700	394 143	417 380
<i>Treasury bills</i>	22 000	25 500	17 910	22 050	28 600	34 450	40 400
<i>Bridging bonds</i>	–	–	–	–	–	–	–
Non-marketable domestic debt 3)	998	2 382	2 030	1 910	1 999	3 498	3 699
Total domestic debt	355 704	367 613	351 445	352 780	390 299	432 091	461 479
Total foreign debt 4)	25 799	31 938	82 009	74 286	64 670	69 405	66 846
Total loan debt gross	381 503	399 551	433 454	427 066	454 969	501 497	528 324
Cash balances 5)	7 285	2 650	6 549	9 730	12 669	30 870	58 187
Total loan debt net	374 218	396 901	426 905	417 336	442 300	470 627	470 137
Gold and Foreign Exchange Contingency Reserve Account 6)	-9 200	-18 170	-28 024	-36 577	-18 036	-5 292	1 751
Composition of gross debt (excluding deduction of cash balances):							
Marketable domestic debt	93.0%	91.4%	80.6%	82.2%	85.3%	85.5%	86.6%
<i>Government bonds</i>	87.2%	85.0%	76.5%	77.0%	79.1%	78.6%	79.0%
<i>Treasury bills</i>	5.8%	6.4%	4.1%	5.2%	6.3%	6.9%	7.6%
<i>Bridging bonds</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-marketable domestic debt 3)	0.3%	0.6%	0.5%	0.4%	0.4%	0.7%	0.7%
Total domestic debt	93.2%	92.0%	81.1%	82.6%	85.8%	86.2%	87.3%
Total foreign debt 4)	6.8%	8.0%	18.9%	17.4%	14.2%	13.8%	12.7%
As percentage of GDP:							
Total domestic debt	42.5%	38.6%	33.5%	29.3%	29.9%	29.8%	28.6%
Total foreign debt	3.1%	3.4%	7.8%	6.2%	5.0%	4.8%	4.1%
Total loan debt gross	45.6%	42.0%	41.3%	35.5%	34.9%	34.6%	32.7%
Total loan debt net	44.7%	41.7%	40.7%	34.7%	33.9%	32.5%	29.1%

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 2010.
- 3) Includes non-marketable Treasury bills, retail bonds, former Namibian loans and loan levies.

Table 8
Total debt of government 1)

2006/07	2007/08	2008/09	2009/10 ²⁾	2010/11	2011/12	2012/13	R million
467 864	478 265	527 751	698 172	888 779	1 077 630	1 256 243	Marketable domestic debt
422 064	426 415	462 751	583 472	752 079	920 930	1 079 543	Government bonds
45 800	51 850	65 000	114 700	136 700	156 700	176 700	Treasury bills
–	–	–	–	–	–	–	Bridging bonds
3 238	2 555	1 956	4 235	6 112	7 941	9 832	3) Non-marketable domestic debt
471 102	480 821	529 707	702 407	894 891	1 085 571	1 266 075	4) Total domestic debt
82 581	96 218	97 268	94 034	106 291	128 441	152 973	Total foreign debt
553 683	577 039	626 975	796 441	1 001 182	1 214 012	1 419 048	Total loan debt gross
75 315	93 809	101 349	106 091	106 091	106 091	106 091	5) Cash balances
478 368	483 230	525 626	690 350	895 091	1 107 921	1 312 957	Total loan debt net
28 514	72 189	101 585	42 922	42 922	42 922	42 922	6) Gold and Foreign Exchange Contingency Reserve Account
Composition of gross debt (excluding deduction of cash balances):							
84.5%	82.9%	84.2%	87.7%	88.8%	88.8%	88.5%	Marketable domestic debt
76.2%	73.9%	73.8%	73.3%	75.1%	75.9%	76.1%	Government bonds
8.3%	9.0%	10.4%	14.4%	13.7%	12.9%	12.5%	Treasury bills
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Bridging bonds
0.6%	0.4%	0.3%	0.5%	0.6%	0.7%	0.7%	3) Non-marketable domestic debt
85.1%	83.3%	84.5%	88.2%	89.4%	89.4%	89.2%	4) Total domestic debt
14.9%	16.7%	15.5%	11.8%	10.6%	10.6%	10.8%	Total foreign debt
As percentage of GDP:							
25.7%	23.1%	22.8%	28.7%	33.1%	36.6%	38.4%	Total domestic debt
4.5%	4.6%	4.2%	3.8%	3.9%	4.3%	4.6%	Total foreign debt
30.2%	27.7%	27.0%	32.5%	37.1%	40.9%	43.1%	Total loan debt gross
26.1%	23.2%	22.7%	28.2%	33.2%	37.3%	39.8%	Total loan debt net

Sources: National Treasury and South African Reserve Bank.

- 4) Valued at appropriate foreign exchange rates up to 31 March 2009 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 January 2010, 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) The balance on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2010 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	2006/07			2007/08		
	Domestic	Foreign	Total	Domestic	Foreign	Total
General Government Sector	1 063	–	1 063	872	–	872
Central Government	1 063	–	1 063	872	–	872
<i>Former regional authorities</i>	248	–	248	212	–	212
<i>Guarantee scheme for housing loans to employees</i>	446	–	446	374	–	374
<i>Guarantee scheme for motor vehicles - senior officials</i>	14	–	14	10	–	10
<i>Universities and Technikons</i>	355	–	355	276	–	276
Public Entities	47 803	18 677	66 480	44 646	18 781	63 427
Non-financial	45 540	5 279	50 819	42 304	5 173	47 477
<i>Autopax Passenger Services</i>	–	–	–	–	–	–
<i>Central Energy Fund</i>	–	360	360	–	243	243
<i>Denel</i>	–	–	–	–	–	–
<i>Eskom</i>	–	133	133	–	–	–
<i>Irrigation Boards</i>	44	–	44	43	–	43
<i>Kalahari East Water Board</i>	16	–	16	16	–	16
<i>Komati Basin Water Authority</i>	1 548	–	1 548	1 514	–	1 514
<i>Lesotho Highlands Development Authority</i>	12	606	618	9	604	613
<i>Nuclear Energy Corporation of South Africa</i>	20	–	20	20	–	20
<i>South African Airways</i>	1 300	–	1 300	4 460	–	4 460
<i>South African National Roads Agency Limited</i>	5 885	–	5 885	6 441	–	6 441
<i>Telkom South Africa</i>	4 679	106	4 785	–	140	140
<i>Trans-Caledon Tunnel Authority</i>	17 417	273	17 690	19 021	250	19 271
<i>Transnet</i>	14 619	3 801	18 420	10 780	3 936	14 716
Financial	2 263	13 398	15 661	2 342	13 608	15 950
<i>Development Bank of Southern Africa</i>	–	12 178	12 178	–	12 414	12 414
<i>Industrial Development Corporation of South Africa</i>	–	1 220	1 220	–	1 194	1 194
<i>Land Bank</i>	1 500	–	1 500	1 500	–	1 500
<i>South African Reserve Bank</i>	763	–	763	842	–	842
Private Sector	95	–	95	95	–	95
Agricultural Co-operatives	95	–	95	95	–	95
Foreign Sector	145	–	145	91	–	91
Foreign Central Banks and Governments	145	–	145	91	–	91
Total	49 106	18 677	67 783	45 704	18 781	64 485

1) As projected at the end of January 2010.

Table 9
Financial guarantees:
Amounts drawn on government guarantees

2008/09			2009/10 ¹⁾			
Domestic	Foreign	Total	Domestic	Foreign	Total	R million
595	–	595	595	–	595	General Government Sector
595	–	595	595	–	595	Central Government
206	–	206	206	–	206	<i>Former regional authorities</i>
255	–	255	255	–	255	<i>Guarantee scheme for housing loans to employees</i>
8	–	8	8	–	8	<i>Guarantee scheme for motor vehicles - senior officials</i>
126	–	126	126	–	126	<i>Universities and Technikons</i>
42 976	19 315	62 291	99 773	37 370	137 143	Public Entities
41 334	5 521	46 855	92 073	24 766	116 839	Non-financial
–	–	–	1 400	–	1 400	<i>Autopax Passenger Services</i>
–	130	130	–	58	58	<i>Central Energy Fund</i>
880	–	880	1 850	–	1 850	<i>Denel</i>
–	–	–	36 039	19 961	56 000	<i>Eskom</i>
43	–	43	43	–	43	<i>Irrigation Boards</i>
16	–	16	16	–	16	<i>Kalahari East Water Board</i>
1 453	–	1 453	1 453	–	1 453	<i>Komati Basin Water Authority</i>
7	517	524	7	443	450	<i>Lesotho Highlands Development Authority</i>
20	–	20	20	–	20	<i>Nuclear Energy Corporation of South Africa</i>
4 460	–	4 460	4 460	–	4 460	<i>South African Airways</i>
6 708	–	6 708	19 038	–	19 038	<i>South African National Roads Agency Limited</i>
–	138	138	–	124	124	<i>Telkom South Africa</i>
19 363	225	19 588	19 363	193	19 556	<i>Trans-Caledon Tunnel Authority</i>
8 384	4 511	12 895	8 384	3 987	12 371	<i>Transnet</i>
1 642	13 794	15 436	7 700	12 604	20 304	Financial
–	12 348	12 348	5 200	11 510	16 710	<i>Development Bank of Southern Africa</i>
–	1 446	1 446	–	1 094	1 094	<i>Industrial Development Corporation of South Africa</i>
1 500	–	1 500	2 500	–	2 500	<i>Land Bank</i>
142	–	142	–	–	–	<i>South African Reserve Bank</i>
94	–	94	94	–	94	Private Sector
94	–	94	94	–	94	Agricultural Co-operatives
58	–	58	58	–	58	Foreign Sector
58	–	58	58	–	58	Foreign Central Banks and Governments
43 723	19 315	63 038	100 520	37 370	137 890	Total¹

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