

# B

## Statistical tables

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

#### **General remarks**

This annexure presents details of the main budget, consolidated national and provincial expenditure, consolidated government expenditure, 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 2011/12 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 (1999).

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

Table 1 summarises the main budget balances since 2004/05 and medium-term estimates to 2013/14. 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.

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 2007/08 to 2013/14. 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 2011 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 2011 *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. Specific adjustments to functional categories are listed below:

- *Health* – Payments made by provincial health departments to the National Health Laboratory Service have been eliminated as inter-entity transactions due to improvements in the classification of the service’s revenue. Military Health Services have been reclassified from function *Health* to function *Defence* because a substantial portion of this spending relates to the provision of medical services to defence staff, similar to medical aid contributions paid for staff in other functions. In addition, the expenditure related to the Forensic Health Laboratories has been reclassified as *Public order and safety*, as these laboratories provide a specific service to the police and do not relate to general health services.
- *Economic affairs* – Expenditure related to the Sector Education and Training Authorities (SETAs) and the National Skills Fund has been reclassified to function *Education*. While these programmes facilitate labour mobility and promote employment, their main purpose is to equip individuals with theoretical and practical skills through formal education.
- The various tourism programmes included in the Department of Environmental Affairs were previously classified as function *Environmental affairs*. With the establishment of the new Department of Tourism, activities could be more clearly identified and expenditure is now classified as *Economic affairs* in terms of the international definition used for classification.
- *General public services* – Civil and military pensions have been reclassified as *Social protection* because it provides social security to individuals either through direct cash benefits or contributions to identified funds.

### **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 2011 Budget, a total of 160 national and provincial departments and 181 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](http://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 2010/11 to 2013/14 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 government 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 national government's *consolidated financial information*. Amounts drawn in respect of guarantees and interest on these amounts, if guaranteed, are disclosed.



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

	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
	Actual outcome				Preliminary outcome	
<b>R million</b>						
<b>Main budget revenue</b>						
Current revenue	347 824.2	411 668.6	481 158.2	559 267.6	607 867.4	578 685.2
Tax revenue (gross) 2)	354 978.8	417 195.7	495 548.6	572 814.6	625 100.2	598 705.4
Less: SACU payments	-13 327.8	-14 144.9	-25 194.9	-24 712.6	-28 920.6	-27 915.4
Other adjustment 3)	-	-	-	-	-	-
Non-tax revenue (departmental receipts) 4)	6 173.2	8 617.8	10 804.5	11 165.6	11 687.9	7 895.2
Financial transactions in assets and liabilities				1 296.9	797.1	957.1
Sales of capital assets	30.2	79.3	38.8	230.1	131.2	36.3
<b>Total revenue</b>	<b>347 854.4</b>	<b>411 747.9</b>	<b>481 197.0</b>	<b>560 794.6</b>	<b>608 795.7</b>	<b>579 678.6</b>
<b>Main budget expenditure</b>						
Direct charges against the National Revenue Fund	175 496.3	192 340.8	208 090.9	231 642.6	265 332.8	310 813.2
Cost of servicing state debt 5)	48 851.2	50 912.0	52 192.2	52 877.1	54 393.7	57 129.2
Provincial equitable share	120 884.5	135 291.6	149 245.6	171 053.7	201 795.6	236 890.8
General fuel levy sharing with metros	-	-	-	-	-	6 800.1
Skills levy and Setas	4 725.4	4 883.3	5 328.4	6 284.3	7 234.1	7 815.6
Other 6)	1 035.3	1 253.9	1 324.7	1 427.6	1 909.3	2 177.5
Appropriated by vote	192 963.0	224 343.2	262 101.6	309 800.8	370 620.6	436 383.5
Current payments 7)	61 481.7	68 568.7	76 586.8	87 084.5	101 467.1	114 952.4
Transfers and subsidies 8)	126 136.6	148 790.8	178 111.1	214 591.9	249 672.4	280 675.8
Payments for capital assets 9)	5 344.7	6 983.7	6 067.8	7 018.5	8 508.4	9 202.2
Payments for financial assets 10)	-	-	1 335.8	1 105.9	10 972.6	31 553.0
Plus: Unallocated funds	-	-	-	-	-	-
Contingency reserve	-	-	-	-	-	-
<b>Total expenditure</b>	<b>368 459.4</b>	<b>416 684.0</b>	<b>470 192.5</b>	<b>541 443.4</b>	<b>635 953.3</b>	<b>747 196.8</b>
<b>Budget balance</b>	<b>-20 604.9</b>	<b>-4 936.1</b>	<b>11 004.5</b>	<b>19 351.2</b>	<b>-27 157.6</b>	<b>-167 518.2</b>
Budget balance as percentage of GDP	-1.4%	-0.3%	0.6%	0.9%	-1.2%	-6.9%
Extraordinary payments 11)	-9 787.3	-4 553.9	-4 213.7	-775.6	-4 284.1	-671.2
Extraordinary receipts 12)	2 492.0	6 905.2	3 438.1	1 849.8	8 203.4	6 434.6
<b>Net borrowing requirement (-)</b>	<b>-27 900.2</b>	<b>-2 584.8</b>	<b>10 228.9</b>	<b>20 425.4</b>	<b>-23 238.3</b>	<b>-161 754.8</b>
<b>Financing</b>						
<b>Change in loan liabilities</b>						
<b>Domestic short-term loans (net)</b>	<b>6 132.0</b>	<b>5 716.4</b>	<b>5 334.1</b>	<b>5 672.9</b>	<b>12 225.1</b>	<b>49 770.3</b>
<b>Domestic long-term loans (net)</b>	<b>33 409.3</b>	<b>23 086.0</b>	<b>891.7</b>	<b>-2 448.2</b>	<b>23 059.0</b>	<b>118 855.8</b>
Market loans	50 300.2	44 932.0	36 938.3	26 820.2	42 354.3	132 394.9
Extraordinary issues	9 460.8	4 539.0	-	-	-	-
Redemptions	-26 351.7	-26 385.0	-36 046.6	-29 268.4	-19 295.3	-13 539.1
<b>Foreign loans (net)</b>	<b>4 537.9</b>	<b>518.0</b>	<b>181.5</b>	<b>-4 745.4</b>	<b>-3 954.4</b>	<b>23 257.5</b>
Market loans	9 872.9	-	3 617.9	-1 568.0	-	30 872.4
Arms procurement loan agreements	-	2 896.8	3 690.0	2 426.5	3 057.3	800.0
World Bank loans	-	50.0	-	20.0	1.4	-
Redemptions (including revaluation of loans) 13)	-5 335.0	-2 428.8	-7 126.4	-5 623.9	-7 013.1	-8 414.9
<b>Change in cash and other balances (- increase)</b>	<b>-16 178.9</b>	<b>-26 735.6</b>	<b>-16 636.2</b>	<b>-18 904.7</b>	<b>-8 091.4</b>	<b>-30 128.9</b>
<b>Total financing (net)</b>	<b>27 900.2</b>	<b>2 584.8</b>	<b>-10 228.9</b>	<b>-20 425.4</b>	<b>23 238.3</b>	<b>161 754.8</b>
<b>Gross domestic product (GDP)</b>	<b>1 449 020</b>	<b>1 613 812</b>	<b>1 832 763</b>	<b>2 078 822</b>	<b>2 312 965</b>	<b>2 442 593</b>

1) This table summarises revenue, expenditure and the main budget balance since 2004/05. As available data are incomplete, the estimates are not fully consistent with other sources, such as the government finance statistics series of the South African 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) Payment to SACU partners in respect of a previous error in calculation of the 1969 agreement.

4) Excludes sales of capital assets, discount and premium on the issuance of new government debt instruments, premium on debt portfolio restructuring and revaluation of foreign loan repayments.

5) Includes cost of raising loans and management cost.

6) Include direct appropriations in 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)**

2010/11			2011/12	2012/13	2013/14	
Budget estimate	Revised estimate	Deviation	Medium-term estimates			
						R million
<b>Main budget revenue</b>						
641 839.7	665 521.7	23 682.0	728 901.1	806 352.9	904 245.2	
647 850.0	672 200.0	24 350.0	741 620.0	827 310.0	927 960.0	2) Current revenue
-14 991.3	-14 991.3	-	-21 763.2	-32 431.8	-35 997.4	Tax revenue (gross)
-	-2 900.0	-2 900.0	-	-	-	Less: SACU payments
8 981.0	11 213.0	2 232.1	9 044.4	11 474.7	12 282.6	3) Other adjustment
1 341.3	982.6	-	894.4	-	-	4) Non-tax revenue (departmental receipts)
58.0	58.3	0.3	62.2	65.3	68.5	Financial transactions in assets and liabilities
						Sales of capital assets
<b>643 239.0</b>	<b>666 562.7</b>	<b>23 682.3</b>	<b>729 857.7</b>	<b>806 418.2</b>	<b>904 313.7</b>	<b>Total revenue</b>
<b>Main budget expenditure</b>						
350 625.0	350 003.5	-621.5	385 312.0	418 016.1	450 423.3	Direct charges against the National Revenue Fund
71 357.6	66 570.4	-4 787.2	76 578.7	90 807.7	104 036.2	5) Cost of servicing state debt
260 973.7	265 139.4	4 165.7	288 492.8	305 725.4	323 604.4	Provincial equitable share
7 542.4	7 542.4	-	8 573.1	9 039.7	9 613.4	General fuel levy sharing with metros
8 424.2	8 424.2	-	9 148.7	9 606.1	10 134.5	Skills levy and Setas
2 327.1	2 327.1	-	2 518.6	2 837.0	3 034.8	6) Other
461 517.9	459 919.7	-1 598.2	499 480.9	538 380.2	578 700.1	Appropriated by vote
128 611.4	132 986.2	4 374.8	145 241.7	153 373.6	163 849.1	7) Current payments
302 727.5	297 226.8	-5 500.7	342 282.2	371 182.8	397 386.3	8) Transfers and subsidies
9 290.5	8 817.0	-473.5	11 206.9	13 823.7	17 464.5	9) Payments for capital assets
20 888.6	20 889.7	1.1	750.1	0.1	0.1	10) Payments for financial assets
-	-	-	40.0	330.0	530.0	Plus: Unallocated funds
6 000.0	-	-6 000.0	4 090.4	11 405.4	23 375.2	Contingency reserve
<b>818 142.9</b>	<b>809 923.3</b>	<b>-8 219.7</b>	<b>888 923.3</b>	<b>968 131.7</b>	<b>1 053 028.6</b>	<b>Total expenditure</b>
<b>-174 903.9</b>	<b>-143 360.6</b>	<b>31 543.4</b>	<b>-159 065.6</b>	<b>-161 713.5</b>	<b>-148 714.8</b>	<b>Budget balance</b>
-6.5%	-5.4%	1.1%	-5.5%	-5.1%	-4.2%	Budget balance as percentage of GDP
-	-802.0	-802.0	-150.0	-	-	11) Extraordinary payments
-	3 148.0	3 148.0	1 350.0	-	-	12) Extraordinary receipts
<b>-174 903.9</b>	<b>-141 014.6</b>	<b>33 889.4</b>	<b>-157 865.6</b>	<b>-161 713.5</b>	<b>-148 714.8</b>	<b>Net borrowing requirement (-)</b>
<b>Financing</b>						
<b>Change in loan liabilities</b>						
<b>22 000.0</b>	<b>35 100.0</b>	<b>13 100.0</b>	<b>22 000.0</b>	<b>22 000.0</b>	<b>21 000.0</b>	<b>Domestic short-term loans (net)</b>
<b>137 740.2</b>	<b>139 150.0</b>	<b>1 409.8</b>	<b>135 366.7</b>	<b>124 238.9</b>	<b>111 838.9</b>	<b>Domestic long-term loans (net)</b>
151 344.3	152 613.8	1 269.5	150 400.0	150 675.0	143 450.0	Market loans
-	-	-	-	-	-	Extraordinary issues
-13 604.1	-13 463.8	140.3	-15 033.3	-26 436.1	-31 611.1	Redemptions
<b>11 563.9</b>	<b>-2 267.0</b>	<b>-13 830.9</b>	<b>4 998.7</b>	<b>-3 545.5</b>	<b>-9 629.9</b>	<b>Foreign loans (net)</b>
14 439.0	-	-14 439.0	7 150.0	7 870.0	8 690.0	Market loans
352.0	512.0	160.0	1 009.0	26.0	-	Arms procurement loan agreements
-	-	-	-	-	-	World Bank loans
-3 227.1	-2 779.0	448.1	-3 160.3	-11 441.5	-18 319.9	13) Redemptions (including revaluation of loans)
<b>3 600.0</b>	<b>-30 968.7</b>	<b>-34 568.7</b>	<b>-4 499.6</b>	<b>19 020.6</b>	<b>25 505.5</b>	<b>Change in cash and other balances (- increase)</b>
<b>174 903.9</b>	<b>141 014.3</b>	<b>-33 889.7</b>	<b>157 865.7</b>	<b>161 713.9</b>	<b>148 714.5</b>	<b>Total financing (net)</b>
2 699 888	2 666 894	-32 994	2 914 862	3 201 299	3 536 002	Gross domestic product (GDP)

7) Includes compensation of employees, payments for goods and services, interest on overdue accounts and rent on land. Payment for medical benefits to former employees has been moved to transfers.

8) Includes current and capital transfers and subsidies to business, households, foreign countries and other levels and funds of general government.

9) Includes acquisition and own account construction of new assets and the cost of upgrading, improving and extensions to existing capital assets.

10) Consists mainly of lending to public corporations or making equity investments in them for policy purposes. Previously included in transfers and subsidies.

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

12) 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.

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

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

	1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00
	<b>Actual collections</b>						
<b>R million</b>							
<b>Taxes on income and profits</b>	<b>50 933.7</b>	<b>61 004.7</b>	<b>68 883.8</b>	<b>82 876.1</b>	<b>95 003.6</b>	<b>108 021.5</b>	<b>116 148.9</b>
Persons and individuals	37 805.3	44 972.8	51 179.3	59 519.8	68 342.4	77 733.9	85 883.8
Gold mines	622.5	1 172.7	893.7	507.7	332.5	188.6	-
Other mines	508.6	457.2	714.8	1 341.6	1 349.4	1 946.1	-
Companies	10 359.3	11 961.3	14 059.0	16 985.0	19 696.4	20 388.0	20 971.6
Secondary tax on companies	876.7	1 303.6	1 262.2	1 337.9	1 446.4	1 930.8	3 149.9
Tax on retirement funds	-	-	-	2 565.5	3 229.7	5 098.8	5 330.4
Other 2)	761.4	1 137.1	774.8	618.6	606.8	735.3	813.1
<b>Taxes on payroll and workforce</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.1</b>
Skills development levy 3)	-	-	-	-	-	-	0.1
<b>Taxes on property</b>	<b>1 500.9</b>	<b>2 074.7</b>	<b>2 233.9</b>	<b>2 359.3</b>	<b>2 618.4</b>	<b>2 830.4</b>	<b>3 808.4</b>
Donations tax	39.0	104.4	61.0	46.7	17.7	9.1	15.2
Estate duty	118.3	125.3	181.3	181.8	302.6	256.4	304.2
Securities transfer tax 4)	267.0	431.5	462.9	397.3	442.3	721.1	1 090.4
Transfer duties	1 076.7	1 413.5	1 528.7	1 733.5	1 855.8	1 565.4	1 821.6
Demutualisation charge	-	-	-	-	-	278.5	577.0
<b>Domestic taxes on goods and services</b>	<b>38 949.2</b>	<b>44 070.3</b>	<b>48 881.7</b>	<b>53 572.9</b>	<b>60 619.0</b>	<b>66 213.2</b>	<b>72 184.7</b>
Value-added tax 5)	25 449.0	29 288.4	32 768.2	35 902.9	40 095.6	43 985.4	48 376.8
Specific excise duties	4 628.3	5 431.3	6 075.0	5 912.4	7 425.8	8 052.8	8 886.1
Ad valorem excise duties	338.7	372.9	400.2	718.7	581.6	518.9	584.3
General fuel levy	7 860.2	8 351.5	8 928.0	10 391.6	12 091.2	13 640.0	14 289.8
Air departure tax	-	-	-	-	-	-	-
Electricity levy	-	-	-	-	-	-	-
Other 6)	673.0	626.2	710.2	647.2	424.8	16.0	47.6
<b>Taxes on international trade and transactions</b>	<b>5 246.9</b>	<b>5 606.4</b>	<b>6 169.6</b>	<b>7 200.5</b>	<b>5 638.6</b>	<b>6 052.5</b>	<b>6 778.1</b>
Customs duties	3 413.4	4 247.0	5 325.9	6 518.0	6 055.7	5 985.7	6 517.8
Import surcharges	1 756.1	1 170.8	456.7	-5.9	-1.4	1.6	0.4
Other 7)	77.3	188.5	387.1	688.4	-415.7	65.2	259.9
<b>Stamp duties and fees</b>	<b>846.7</b>	<b>942.9</b>	<b>1 024.8</b>	<b>1 202.4</b>	<b>1 483.8</b>	<b>1 489.0</b>	<b>1 618.9</b>
<b>State miscellaneous revenue</b>	<b>10.3</b>	<b>75.6</b>	<b>84.1</b>	<b>121.2</b>	<b>-36.0</b>	<b>179.3</b>	<b>727.0</b>
<b>TOTAL TAX REVENUE (gross)</b>	<b>97 487.7</b>	<b>113 774.5</b>	<b>127 278.0</b>	<b>147 332.3</b>	<b>165 327.4</b>	<b>184 785.9</b>	<b>201 265.9</b>
<b>Non-tax revenue</b> 9)	<b>2 275.7</b>	<b>1 802.2</b>	<b>2 614.9</b>	<b>3 522.7</b>	<b>3 299.4</b>	<b>4 796.2</b>	<b>4 093.8</b>
<b>Less: SACU payments</b> 10)	<b>-3 089.4</b>	<b>-3 248.8</b>	<b>-3 890.1</b>	<b>-4 362.7</b>	<b>-5 237.2</b>	<b>-5 576.7</b>	<b>-7 197.3</b>
<b>TOTAL MAIN BUDGET REVENUE</b>	<b>96 674.0</b>	<b>112 327.9</b>	<b>126 002.7</b>	<b>146 492.4</b>	<b>163 389.6</b>	<b>184 005.4</b>	<b>198 162.4</b>
<b>Current revenue</b>	<b>96 645.2</b>	<b>112 312.4</b>	<b>125 979.4</b>	<b>146 477.7</b>	<b>163 371.2</b>	<b>183 978.6</b>	<b>198 120.7</b>
Direct taxes	51 091.0	61 234.4	69 126.1	83 104.6	95 323.9	108 565.5	117 045.3
Indirect taxes	46 386.4	52 464.5	58 067.7	64 106.6	70 039.5	76 041.1	83 493.7
State miscellaneous revenue	10.3	75.6	84.1	121.2	-36.0	179.3	727.0
Non-tax revenue (excluding sales of capital assets) 12)	2 246.9	1 786.7	2 591.5	3 508.0	3 280.9	4 769.3	4 052.1
Less: SACU payments	-3 089.4	-3 248.8	-3 890.1	-4 362.7	-5 237.2	-5 576.7	-7 197.3
<b>Sales of capital assets</b>	<b>28.8</b>	<b>15.5</b>	<b>23.4</b>	<b>14.7</b>	<b>18.4</b>	<b>26.9</b>	<b>41.7</b>
<b>Extraordinary receipts</b> 13)	<b>1 583.7</b>	<b>1 201.0</b>	<b>1 391.4</b>	<b>1 629.4</b>	<b>2 947.4</b>	<b>2 757.6</b>	<b>7 238.3</b>

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), levies on financial services (up to 2004/05) and CO<sub>2</sub> motor vehicle emissions tax (from 2010/11). Mining leases and ownership has been reclassified as non-tax revenue.

The historical years from 1998/99 have been adjusted for comparative purposes.

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

2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	
<b>Actual collections</b>							<b>R million</b>
<b>126 145.2</b>	<b>147 310.4</b>	<b>164 565.9</b>	<b>171 962.8</b>	<b>195 219.1</b>	<b>230 803.6</b>	<b>279 990.5</b>	<b>Taxes on income and profits</b>
86 478.0	90 389.5	94 336.7	98 495.1	110 981.9	125 645.3	140 578.3	Persons and individuals
-	-	-	-	-	-	-	Gold mines
-	-	-	-	-	-	-	Other mines
29 491.8	42 354.5	55 745.1	60 880.8	70 781.9	86 160.8	118 998.6	Companies
4 031.3	7 162.7	6 325.6	6 132.9	7 487.1	12 277.6	15 291.4	Secondary tax on companies
5 219.8	6 190.6	6 989.7	4 897.7	4 406.1	4 783.1	3 190.5	Tax on retirement funds
924.3	1 213.1	1 169.0	1 556.3	1 562.2	1 936.7	1 931.7	2) Other
<b>1 257.4</b>	<b>2 717.3</b>	<b>3 352.1</b>	<b>3 896.4</b>	<b>4 443.3</b>	<b>4 872.0</b>	<b>5 597.4</b>	<b>Taxes on payroll and workforce</b>
1 257.4	2 717.3	3 352.1	3 896.4	4 443.3	4 872.0	5 597.4	3) Skills development levy
<b>3 978.8</b>	<b>4 628.3</b>	<b>5 084.6</b>	<b>6 707.5</b>	<b>9 012.6</b>	<b>11 137.5</b>	<b>10 332.3</b>	<b>Taxes on property</b>
32.1	20.6	17.7	17.1	25.2	29.5	47.0	Donations tax
442.7	481.9	432.7	417.1	506.9	624.7	747.4	Estate duty
1 102.1	1 212.8	1 205.2	1 101.1	1 365.9	1 973.4	2 763.9	4) Securities transfer tax
2 401.9	2 913.0	3 429.0	5 172.1	7 114.6	8 510.0	6 774.0	Transfer duties
-	-	-	-	-	-	-	Demutualisation charge
<b>78 877.5</b>	<b>86 885.1</b>	<b>97 311.5</b>	<b>110 108.6</b>	<b>131 980.6</b>	<b>151 223.7</b>	<b>174 671.4</b>	<b>Domestic taxes on goods and services</b>
54 455.2	61 056.6	70 149.9	80 681.8	98 157.9	114 351.6	134 462.6	5) Value-added tax
9 126.6	9 797.2	10 422.6	11 364.6	13 066.7	14 546.5	16 369.5	Specific excise duties
693.9	776.1	1 050.2	1 016.2	1 015.2	1 157.3	1 282.7	Ad valorem excise duties
14 495.3	14 923.2	15 333.8	16 652.4	19 190.4	20 506.7	21 844.6	General fuel levy
85.8	296.4	324.8	367.2	412.2	458.2	484.8	Air departure tax
-	-	-	-	-	-	-	Electricity levy
20.7	35.5	30.3	26.5	138.3	203.4	227.2	6) Other
<b>8 226.6</b>	<b>8 680.1</b>	<b>9 619.8</b>	<b>8 414.3</b>	<b>13 286.5</b>	<b>18 201.9</b>	<b>24 002.2</b>	<b>Taxes on international trade and transactions</b>
7 853.6	8 632.2	9 330.7	8 479.4	12 888.4	18 303.5	23 697.0	Customs duties
0.0	0.5	0.0	-	-	-	-	Import surcharges
372.9	47.5	289.1	-65.1	398.1	-101.6	305.2	7) Other
<b>1 561.6</b>	<b>1 767.2</b>	<b>1 572.4</b>	<b>1 360.1</b>	<b>1 167.7</b>	<b>792.8</b>	<b>615.7</b>	<b>Stamp duties and fees</b>
<b>72.0</b>	<b>306.7</b>	<b>433.0</b>	<b>-7.1</b>	<b>-130.9</b>	<b>164.2</b>	<b>339.2</b>	<b>8) State miscellaneous revenue</b>
<b>220 119.1</b>	<b>252 295.0</b>	<b>281 939.3</b>	<b>302 442.6</b>	<b>354 978.8</b>	<b>417 195.7</b>	<b>495 548.6</b>	<b>TOTAL TAX REVENUE (gross)</b>
<b>3 868.8</b>	<b>4 172.2</b>	<b>4 827.9</b>	<b>6 711.3</b>	<b>6 203.3</b>	<b>8 697.1</b>	<b>10 843.3</b>	<b>9) Non-tax revenue</b>
<b>-8 396.1</b>	<b>-8 204.8</b>	<b>-8 259.4</b>	<b>-9 722.7</b>	<b>-13 327.8</b>	<b>-14 144.9</b>	<b>-25 194.9</b>	<b>10) Less: SACU payments</b>
<b>215 591.9</b>	<b>248 262.4</b>	<b>278 507.7</b>	<b>299 431.2</b>	<b>347 854.4</b>	<b>411 747.9</b>	<b>481 197.0</b>	<b>TOTAL MAIN BUDGET REVENUE</b>
<b>215 548.4</b>	<b>248 258.2</b>	<b>278 449.9</b>	<b>299 414.7</b>	<b>347 824.2</b>	<b>411 668.6</b>	<b>481 158.2</b>	<b>Current revenue</b>
127 877.4	150 530.1	168 368.4	176 293.5	200 194.5	236 329.7	286 382.4	Direct taxes
92 169.7	101 458.2	113 137.9	126 156.1	154 915.3	180 701.8	208 827.1	Indirect taxes
72.0	306.7	433.0	-7.1	-130.9	164.2	339.2	State miscellaneous revenue
3 825.4	4 168.0	4 770.0	6 694.8	6 173.2	8 617.8	10 804.5	12) Non-tax revenue (excluding sales of capital assets)
-8 396.1	-8 204.8	-8 259.4	-9 722.7	-13 327.8	-14 144.9	-25 194.9	Less: SACU payments
<b>43.5</b>	<b>4.2</b>	<b>57.8</b>	<b>16.5</b>	<b>30.2</b>	<b>79.3</b>	<b>38.8</b>	<b>Sales of capital assets</b>
<b>2 983.5</b>	<b>4 159.1</b>	<b>8 167.9</b>	<b>1 598.2</b>	<b>2 492.0</b>	<b>6 905.2</b>	<b>3 438.1</b>	<b>13) Extraordinary receipts</b>

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) Payment to SACU partners in respect of a previous error in calculation of the 1969 agreement.

12) Excludes sales of capital assets.

13) 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 <sup>1)</sup>

	2007/08	2008/09	2009/10	2010/11		2011/12	
	Actual collections			Revised estimates	% change on actual 2009/10	Budget estimates Before tax proposals	After
<b>R million</b>							
<b>Taxes on income and profits</b>	<b>332 058.3</b>	<b>383 482.7</b>	<b>359 044.8</b>	<b>380 080.0</b>	<b>5.9%</b>	<b>426 694.6</b>	<b>418 344.6</b>
Persons and individuals	168 774.4	195 115.0	205 145.0	228 000.0	11.1%	261 600.0	252 750.0
Companies	140 119.8	165 378.3	134 883.4	132 500.0	-1.8%	143 665.0	144 165.0
Secondary tax on companies	20 585.4	20 017.6	15 467.8	16 500.0	6.7%	18 100.0	18 100.0
Tax on retirement funds	285.4	143.3	42.7	–	-100.0%	–	–
Other <sup>2)</sup>	2 293.3	2 828.6	3 505.9	3 080.0	-12.1%	3 329.6	3 329.6
<b>Taxes on payroll and workforce</b>	<b>6 330.9</b>	<b>7 327.5</b>	<b>7 804.8</b>	<b>8 420.0</b>	<b>7.9%</b>	<b>9 150.0</b>	<b>9 150.0</b>
Skills development levy <sup>3)</sup>	6 330.9	7 327.5	7 804.8	8 420.0	7.9%	9 150.0	9 150.0
<b>Taxes on property</b>	<b>11 883.9</b>	<b>9 477.1</b>	<b>8 826.4</b>	<b>9 365.0</b>	<b>6.1%</b>	<b>10 340.0</b>	<b>9 590.0</b>
Donations tax	27.6	125.0	60.1	65.0	–	70.0	70.0
Estate duty	691.0	756.7	759.3	800.0	5.4%	870.0	870.0
Securities transfer tax <sup>4)</sup>	3 757.1	3 664.5	3 324.0	3 000.0	-9.7%	3 300.0	3 300.0
Transfer duties	7 408.2	4 930.9	4 683.0	5 500.0	17.4%	6 100.0	5 350.0
<b>Domestic taxes on goods and services</b>	<b>194 690.3</b>	<b>201 416.0</b>	<b>203 666.8</b>	<b>247 540.0</b>	<b>21.5%</b>	<b>269 225.0</b>	<b>274 210.0</b>
Value-added tax <sup>5)</sup>	150 442.8	154 343.1	147 941.3	181 335.0	22.6%	200 880.0	200 880.0
Specific excise duties	18 218.4	20 184.5	21 289.3	22 900.0	7.6%	23 300.0	25 085.0
Ad valorem excise duties	1 480.5	1 169.5	1 275.9	1 900.0	48.9%	2 080.0	2 230.0
General fuel levy	23 740.5	24 883.8	28 832.5	34 300.0	19.0%	35 000.0	36 900.0
Air departure tax	540.6	549.4	580.3	705.0	21.5%	730.0	730.0
Electricity levy	–	–	3 341.7	5 200.0	55.6%	5 380.0	6 530.0
Other <sup>6)</sup>	267.5	285.7	405.7	1 200.0	195.8%	1 855.0	1 855.0
<b>Taxes on international trade and transactions</b>	<b>27 081.9</b>	<b>22 852.4</b>	<b>19 318.9</b>	<b>26 790.0</b>	<b>38.7%</b>	<b>30 325.4</b>	<b>30 325.4</b>
Customs duties	26 469.9	22 751.0	19 577.1	26 400.0	34.9%	29 860.4	29 860.4
Other <sup>7)</sup>	612.0	101.4	-258.3	390.0	-251.0%	465.0	465.0
<b>Stamp duties and fees</b>	<b>557.1</b>	<b>571.8</b>	<b>49.5</b>	<b>5.0</b>	<b>-89.9%</b>	<b>–</b>	<b>–</b>
<b>State miscellaneous revenue</b> <sup>8)</sup>	<b>212.2</b>	<b>-27.4</b>	<b>-5.7</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>TOTAL TAX REVENUE (gross)</b>	<b>572 814.6</b>	<b>625 100.2</b>	<b>598 705.4</b>	<b>672 200.0</b>	<b>12.3%</b>	<b>745 735.0</b>	<b>741 620.0</b>
<b>Non-tax revenue</b> <sup>9)</sup>	<b>12 692.6</b>	<b>12 616.2</b>	<b>8 888.5</b>	<b>12 254.0</b>	<b>37.9%</b>	<b>10 000.9</b>	<b>10 000.9</b>
Less: SACU payments <sup>10)</sup>	-24 712.6	-28 920.6	-27 915.4	-14 991.3	-46.3%	-21 763.2	-21 763.2
Other adjustment <sup>11)</sup>	–	–	–	-2 900.0	–	–	–
<b>TOTAL MAIN BUDGET REVENUE</b>	<b>560 794.6</b>	<b>608 795.7</b>	<b>579 678.6</b>	<b>666 562.7</b>	<b>15.0%</b>	<b>733 972.7</b>	<b>729 857.7</b>
<b>Current revenue</b>	<b>560 564.4</b>	<b>608 664.5</b>	<b>579 642.3</b>	<b>669 404.4</b>	<b>15.5%</b>	<b>733 910.5</b>	<b>729 795.5</b>
Direct taxes	339 107.8	391 691.9	367 669.0	389 365.0	5.9%	436 784.6	428 434.6
Indirect taxes	233 494.6	233 435.6	231 042.1	282 835.0	22.4%	308 950.4	313 185.4
State miscellaneous revenue	212.2	-27.4	-5.7	–	–	–	–
Non-tax revenue (excluding sales of capital assets) <sup>12)</sup>	12 462.4	12 485.0	8 852.3	12 195.7	37.8%	9 938.7	9 938.7
Less: SACU payments	-24 712.6	-28 920.6	-27 915.4	-14 991.3	-46.3%	-21 763.2	-21 763.2
<b>Sales of capital assets</b>	<b>230.2</b>	<b>131.2</b>	<b>36.3</b>	<b>58.3</b>	<b>60.8%</b>	<b>62.2</b>	<b>62.2</b>
<b>Extraordinary receipts</b> <sup>13)</sup>	<b>1 849.8</b>	<b>8 202.3</b>	<b>6 434.6</b>	<b>3 148.0</b>		<b>–</b>	<b>–</b>

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), levies on financial services (up to 2004/05) and CO<sub>2</sub> motor vehicle emissions tax (from 2010/11). Mining leases and ownership has been reclassified as non-tax revenue. The historical years from 1998/99 have been adjusted for comparative purposes.

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

2011/12		2012/13		2013/14		R million
% change on revised 2010/11	% of total budget revenue	Estimates	% change on after tax proposals 2011/12	Estimates	% change on 2012/13	
10.1%	57.3%	469 709.1	12.3%	533 560.6	13.6%	<b>Taxes on income and profits</b>
10.9%	34.6%	292 709.8	15.8%	337 970.0	15.5%	Persons and individuals
8.8%	19.8%	161 349.5	11.9%	178 230.2	10.5%	Companies
9.7%	2.5%	11 990.0	-33.8%	13 320.0	11.1%	Secondary tax on companies
-	-	-	-	-	-	Tax on retirement funds
8.1%	0.5%	3 659.8	9.9%	4 040.4	10.4%	2) Other
8.7%	1.3%	9 610.0	5.0%	10 130.0	5.4%	<b>Taxes on payroll and workforce</b>
8.7%	1.3%	9 610.0	5.0%	10 130.0	5.4%	3) Skills development levy
2.4%	1.3%	11 060.0	15.3%	12 695.4	14.8%	<b>Taxes on property</b>
7.7%	0.0%	80.0	14.3%	85.4	6.7%	Donations tax
8.7%	0.1%	960.0	10.3%	1 060.0	10.4%	Estate duty
10.0%	0.5%	3 630.0	10.0%	4 010.0	10.5%	4) Securities transfer tax
-2.7%	0.7%	6 390.0	19.4%	7 540.0	18.0%	Transfer duties
10.8%	37.6%	302 880.3	10.5%	333 170.0	10.0%	<b>Domestic taxes on goods and services</b>
10.8%	27.5%	226 900.0	13.0%	254 330.0	12.1%	5) Value-added tax
9.5%	3.4%	25 910.0	3.3%	26 660.0	2.9%	Specific excise duties
17.4%	0.3%	2 450.0	9.9%	2 710.0	10.6%	Ad valorem excise duties
7.6%	5.1%	38 110.0	3.3%	39 190.0	2.8%	General fuel levy
3.5%	0.1%	760.0	4.1%	790.0	3.9%	Air departure tax
25.6%	0.9%	6 800.0	4.1%	7 460.0	9.7%	Electricity levy
54.6%	0.3%	1 950.3	5.1%	2 030.0	4.1%	6) Other
13.2%	4.2%	34 050.7	12.3%	38 404.1	12.8%	<b>Taxes on international trade and transactions</b>
13.1%	4.1%	33 530.0	12.3%	37 820.0	12.8%	Customs duties
19.2%	0.1%	520.7	12.0%	584.1	12.2%	7) Other
-	-	-	-	-	-	<b>Stamp duties and fees</b>
-	-	-	-	-	-	8) State miscellaneous revenue
10.3%	101.6%	827 310.0	11.6%	927 960.0	12.2%	<b>TOTAL TAX REVENUE (gross)</b>
-18.4%	1.4%	11 540.0	15.4%	12 351.1	7.0%	9) Non-tax revenue
45.2%	-3.0%	-32 431.8	49.0%	-35 997.4	11.0%	10) Less: SACU payments
-	-	-	-	-	-	11) Other adjustment
9.5%	100.0%	806 418.2	10.5%	904 313.7	12.1%	<b>TOTAL MAIN BUDGET REVENUE</b>
9.0%	100.0%	806 352.9	10.5%	904 245.2	12.1%	<b>Current revenue</b>
10.0%	58.7%	480 359.1	12.1%	544 836.0	13.4%	Direct taxes
10.7%	42.9%	346 951.0	10.8%	383 124.1	10.4%	Indirect taxes
-	-	-	-	-	-	State miscellaneous revenue
-18.5%	1.4%	11 474.7	15.5%	12 282.6	7.0%	12) Non-tax revenue (excluding sales of capital assets)
45.2%	-3.0%	-32 431.8	49.0%	-35 997.4	11.0%	Less: SACU payments
6.6%	0.0%	65.3	5.0%	68.5	5.0%	<b>Sales of capital assets</b>
-	-	-	-	-	-	13) Extraordinary receipts

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) Payment to SACU partners in respect of a previous error in calculation of the 1969 agreement.

12) Excludes sales of capital assets.

13) 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

	2007/08	2008/09	2009/10			
	Actual collections		Before tax proposals	After	Revised estimate	Actual collection
<b>R thousands</b>						
<b>Taxes on income and profits</b>	<b>332 058 296</b>	<b>383 482 732</b>	<b>403 590 000</b>	<b>389 040 000</b>	<b>352 800 000</b>	<b>359 044 847</b>
Income tax on persons and individuals	168 774 352	195 115 008	221 000 000	207 450 000	203 500 000	205 145 021
Tax on corporate income						
Companies	140 119 831	165 378 278	161 000 000	160 000 000	130 500 000	134 883 420
Secondary tax on companies	20 585 421	20 017 580	19 000 000	19 000 000	16 000 000	15 467 795
Tax on retirement funds	285 357	143 251	-	-	-	42 699
Other						
Interest on overdue income tax	2 280 507	2 776 988	2 560 000	2 560 000	2 700 000	3 433 025
Small business tax amnesty	12 828	51 627	30 000	30 000	100 000	72 888
<b>Taxes on payroll and workforce</b>	<b>6 330 917</b>	<b>7 327 463</b>	<b>7 749 980</b>	<b>7 749 980</b>	<b>7 749 980</b>	<b>7 804 829</b>
Skills development levy	6 330 917	7 327 463	7 749 980	7 749 980	7 749 980	7 804 829
<b>Taxes on property</b>	<b>11 883 869</b>	<b>9 477 079</b>	<b>10 420 000</b>	<b>10 420 000</b>	<b>9 000 000</b>	<b>8 826 422</b>
Estate, inheritance and gift taxes						
Donations tax	27 551	124 992	80 000	80 000	60 000	60 084
Estate duty	691 031	756 738	700 000	700 000	740 000	759 273
Taxes on financial and capital transactions						
Securities transfer tax	1) 3 757 114	3 664 484	4 300 000	4 300 000	3 600 000	3 324 017
Transfer duties	7 408 173	4 930 865	5 340 000	5 340 000	4 600 000	4 683 047
<b>Domestic taxes on goods and services</b>	<b>194 690 295</b>	<b>201 416 062</b>	<b>216 832 000</b>	<b>226 757 000</b>	<b>201 995 000</b>	<b>203 666 753</b>
Value-added tax	150 442 849	154 343 122	168 807 000	168 807 000	146 500 000	147 941 322
Specific excise duties						
Beer	5 141 862	5 514 810	5 907 600	6 512 800	5 772 000	5 738 164
Sorghum beer and sorghum flour	34 675	38 240	40 500	40 500	41 000	34 394
Wine and other fermented beverages	1 253 881	1 358 440	1 414 300	1 559 200	1 489 000	1 482 517
Spirits	2 364 130	2 511 160	2 501 300	2 807 500	2 808 000	2 790 309
Cigarettes and cigarette tobacco	7 665 368	8 659 210	8 812 300	9 614 000	9 100 000	9 187 982
Pipe tobacco and cigars	379 064	596 030	457 700	679 700	400 000	482 195
Petroleum products	901 269	880 630	876 300	876 300	880 000	872 701
Revenue from neighbouring countries	2) 478 198	626 020	490 000	510 000	510 000	701 017
Ad valorem excise duties	3) 1 480 454	1 169 529	1 350 000	1 350 000	1 100 000	1 275 942
General fuel levy	23 740 511	24 883 776	25 200 000	30 090 000	29 000 000	28 832 536
Taxes on use of goods or permission to use goods or to perform activities						
Air passenger tax	540 635	549 365	650 000	770 000	600 000	580 326
Plastic bags levy	86 314	78 563	75 000	90 000	140 000	110 510
Electricity levy	-	-	-	2 780 000	3 400 000	3 341 691
Incandescent light bulb levy	-	-	-	20 000	20 000	63 880
CO <sub>2</sub> tax - motor vehicle emissions	-	-	-	-	-	-
Turnover tax for micro businesses	-	-	-	-	10 000	6 493
Other						
Universal Service Fund	181 085	207 167	250 000	250 000	225 000	224 774
<b>Taxes on international trade and transactions</b>	<b>27 081 900</b>	<b>22 852 428</b>	<b>25 287 000</b>	<b>25 337 000</b>	<b>18 830 000</b>	<b>19 318 860</b>
Import duties						
Customs duties	26 469 876	22 751 022	24 635 000	24 635 000	18 500 000	19 577 115
Other						
Miscellaneous customs and excise receipts	612 024	101 239	652 000	652 000	280 000	-294 020
Diamond export levy	-	167	-	50 000	50 000	35 766
<b>Other taxes</b>	<b>557 123</b>	<b>571 838</b>	<b>-</b>	<b>-</b>	<b>50 000</b>	<b>49 457</b>
Stamp duties and fees	557 123	571 838	-	-	50 000	49 457
<b>State miscellaneous revenue</b>	<b>212 236</b>	<b>-27 439</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-5 724</b>
<b>TOTAL TAX REVENUE (gross)</b>	<b>572 814 636</b>	<b>625 100 163</b>	<b>663 878 980</b>	<b>659 303 980</b>	<b>590 424 980</b>	<b>598 705 444</b>
<b>Less: SACU payments</b>	<b>5) -24 712 567</b>	<b>-28 920 624</b>	<b>-27 915 405</b>	<b>-27 915 405</b>	<b>-27 915 405</b>	<b>-27 915 405</b>
Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)	-24 712 567	-28 920 624	-27 915 405	-27 915 405	-27 915 405	-27 915 405
Other adjustment	6) -	-	-	-	-	-
<b>TOTAL TAX REVENUE (net of SACU payments)</b>	<b>548 102 069</b>	<b>596 179 539</b>	<b>635 963 575</b>	<b>631 388 575</b>	<b>562 509 575</b>	<b>570 790 038</b>

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.

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

2010/11				2011/12		R thousands
Budget estimates Before tax proposals	After	Revised estimate	% change on 2009/10 actual	Before tax proposals	After	
384 465 800	377 715 800	380 080 000	5.9%	426 694 589	418 344 589	<b>Taxes on income and profits</b>
230 075 800	224 675 800	228 000 000	11.1%	261 600 000	252 750 000	Income tax on persons and individuals
						Tax on corporate income
135 000 000	133 650 000	132 500 000	-1.8%	143 665 000	144 165 000	Companies
16 500 000	16 500 000	16 500 000	6.7%	18 100 000	18 100 000	Secondary tax on companies
-	-	-	-100.0%	-	-	Tax on retirement funds
						Other
2 780 000	2 780 000	3 050 000	-11.2%	3 329 589	3 329 589	Interest on overdue income tax
110 000	110 000	30 000	-58.8%	-	-	Small business tax amnesty
<b>8 424 228</b>	<b>8 424 228</b>	<b>8 420 000</b>	<b>7.9%</b>	<b>9 150 000</b>	<b>9 150 000</b>	<b>Taxes on payroll and workforce</b>
8 424 228	8 424 228	8 420 000	7.9%	9 150 000	9 150 000	Skills development levy
<b>9 960 000</b>	<b>9 960 000</b>	<b>9 365 000</b>	<b>6.1%</b>	<b>10 340 000</b>	<b>9 590 000</b>	<b>Taxes on property</b>
						Estate, inheritance and gift taxes
60 000	60 000	65 000	8.2%	70 000	70 000	Donations tax
800 000	800 000	800 000	5.4%	870 000	870 000	Estate duty
						Taxes on financial and capital transactions
4 100 000	4 100 000	3 000 000	-9.7%	3 300 000	3 300 000	1) Securities transfer tax
5 000 000	5 000 000	5 500 000	17.4%	6 100 000	5 350 000	Transfer duties
<b>224 579 990</b>	<b>230 880 000</b>	<b>247 540 000</b>	<b>21.5%</b>	<b>269 225 000</b>	<b>274 210 000</b>	<b>Domestic taxes on goods and services</b>
164 000 000	164 000 000	181 335 000	22.6%	200 880 000	200 880 000	Value-added tax
						Specific excise duties
						Beer
6 046 860	6 665 290	6 554 622	14.2%	6 669 113	7 180 030	Sorghum beer and sorghum flour
42 950	47 350	44 217	28.6%	44 989	48 436	Wine and other fermented beverages
1 559 900	1 719 440	1 498 867	1.1%	1 525 048	1 641 882	Spirits
2 941 710	3 242 570	2 908 354	4.2%	2 959 155	3 185 854	Cigarettes and cigarette tobacco
9 533 330	10 508 330	9 685 087	5.4%	9 854 259	10 609 188	Pipe tobacco and cigars
419 050	461 900	553 403	14.8%	563 069	606 205	2) Petroleum products
921 900	1 016 190	1 039 081	19.1%	1 057 231	1 138 224	3) Revenue from neighbouring countries
534 290	588 930	616 369	-12.1%	627 136	675 180	Ad valorem excise duties
1 200 000	1 200 000	1 900 000	48.9%	2 080 000	2 230 000	General fuel levy
31 000 000	34 600 000	34 300 000	19.0%	35 000 000	36 900 000	Taxes on use of goods or permission to use goods or to perform activities
						Air passenger tax
750 000	750 000	705 000	21.5%	730 000	730 000	Plastic bags levy
150 000	150 000	290 000	162.4%	300 000	300 000	Electricity levy
5 200 000	5 200 000	5 200 000	55.6%	5 380 000	6 530 000	Incandescent light bulb levy
20 000	20 000	165 000	158.3%	75 000	75 000	CO <sub>2</sub> tax - motor vehicle emissions
-	450 000	505 000	-	1 200 000	1 200 000	Turnover tax for micro businesses
10 000	10 000	5 000	-23.0%	15 000	15 000	Other
						Universal Service Fund
<b>20 850 000</b>	<b>20 850 000</b>	<b>26 790 000</b>	<b>38.7%</b>	<b>30 325 440</b>	<b>30 325 440</b>	<b>Taxes on international trade and transactions</b>
						Import duties
20 500 000	20 500 000	26 400 000	34.9%	29 860 400	29 860 400	Customs duties
						Other
300 000	300 000	340 000	-215.6%	409 540	409 540	Miscellaneous customs and excise receipts
50 000	50 000	50 000	39.8%	55 500	55 500	Diamond export levy
<b>20 000</b>	<b>20 000</b>	<b>5 000</b>	<b>-89.9%</b>	<b>-</b>	<b>-</b>	<b>Other taxes</b>
20 000	20 000	5 000	-89.9%	-	-	Stamp duties and fees
-	-	-	-100.0%	-	-	4) State miscellaneous revenue
<b>648 300 018</b>	<b>647 850 028</b>	<b>672 200 000</b>	<b>12.3%</b>	<b>745 735 029</b>	<b>741 620 029</b>	<b>TOTAL TAX REVENUE (gross)</b>
<b>-14 991 309</b>	<b>-14 991 309</b>	<b>-14 991 309</b>	<b>-46.3%</b>	<b>-21 763 239</b>	<b>-21 763 239</b>	5) Less: SACU payments
-14 991 309	-14 991 309	-14 991 309	-46.3%	-21 763 239	-21 763 239	Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)
-	-	-2 900 000	-	-	-	6) Other adjustment
<b>633 308 709</b>	<b>632 858 719</b>	<b>654 308 691</b>	<b>14.6%</b>	<b>723 971 790</b>	<b>719 856 790</b>	<b>TOTAL TAX REVENUE (net of SACU payments)</b>

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.

6) Payment to SACU partners in respect of a previous error in calculation of the 1969 agreement.



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

	2007/08	2008/09	2009/10			
	Actual collections		Before tax proposals	After tax proposals	Revised estimate	Actual collection
<b>R thousands</b>						
<b>TOTAL TAX REVENUE (net of SACU payments)</b>	<b>548 102 069</b>	<b>596 179 539</b>	<b>635 963 575</b>	<b>631 388 575</b>	<b>562 509 575</b>	<b>570 790 038</b>
<b>Sales of goods and services other than capital assets</b>	<b>2 841 309</b>	<b>3 392 687</b>	<b>3 256 336</b>	<b>3 256 336</b>	<b>1 802 843</b>	<b>2 313 946</b>
Sales of goods and services produced by departments						
Sales by market establishments 7)	83 112	40 923	57 341	57 341	61 882	34 744
Administrative fees	2 287 559	2 849 094	2 461 784	2 461 784	1 259 183	1 529 124
Other sales	446 893	431 361	695 599	695 599	455 874	726 067
Sales of scrap, waste, arms and other used current goods	23 745	71 309	41 612	41 612	25 904	24 011
<b>Transfers received</b>	<b>4 171</b>	<b>291 605</b>	<b>152 985</b>	<b>152 985</b>	<b>196 951</b>	<b>231 615</b>
<b>Fines, penalties and forfeits</b>	<b>1 469 019</b>	<b>478 895</b>	<b>471 355</b>	<b>471 355</b>	<b>1 663 720</b>	<b>1 698 145</b>
<b>Interest, dividends and rent on land</b>	<b>6 851 070</b>	<b>7 524 686</b>	<b>6 623 509</b>	<b>6 623 509</b>	<b>3 827 734</b>	<b>3 651 459</b>
Interest						
Cash and cash equivalents	91 240	90 080	118 263	118 263	40 170	1 739 970
Interest investments	42 684	41 882	48 125	48 125	16 360	–
Exchequer investments	1 756 587	1 847 642	1 518 000	1 518 000	867 983	392 782
Sterilisation deposits	3 109 463	2 981 834	2 600 000	2 600 000	1 260 457	–
Dividends						
Airports Company South Africa (ACSA)	100 709	–	110 000	110 000	–	–
Eskom	–	–	–	–	–	–
Industrial Development Corporation (IDC)	75 000	100 000	85 000	85 000	100 000	120 000
Registration of Deeds Trading Account surplus	119 215	–	–	–	–	–
SA Reserve Bank (SARB) surplus	1 685	119 005	150 000	150 000	–	–
Telkom	1 242 285	1 366 514	1 366 514	1 366 514	465 847	465 857
Department of Mineral Resources	–	–	–	–	–	–
Reserve Bank (National Treasury)	–	–	93 369	93 369	86 000	78 911
Rent on land						
Mineral and petroleum royalties 8)	–	–	–	–	–	–
Mining leases and ownership 9)	55 916	708 413	325 000	325 000	810 000	633 125
Royalties, prospecting fees and surface rental 10)	244 101	255 680	122 852	122 852	–	210 579
Land rent	12 185	13 636	86 386	86 386	180 917	10 235
<b>Sales of capital assets</b>	<b>230 100</b>	<b>131 244</b>	<b>42 991</b>	<b>42 991</b>	<b>59 003</b>	<b>36 263</b>
<b>Financial transactions in assets and liabilities 11)</b>	<b>1 296 910</b>	<b>797 067</b>	<b>1 054 399</b>	<b>1 054 399</b>	<b>1 432 319</b>	<b>957 093</b>
<b>TOTAL NON-TAX REVENUE</b>	<b>12 692 579</b>	<b>12 616 184</b>	<b>11 601 575</b>	<b>11 601 575</b>	<b>8 982 570</b>	<b>8 888 521</b>
<b>TOTAL MAIN BUDGET REVENUE</b>	<b>560 794 648</b>	<b>608 795 723</b>	<b>647 565 150</b>	<b>642 990 150</b>	<b>571 492 145</b>	<b>579 678 559</b>
<b>Extraordinary receipts</b>	<b>1 849 837</b>	<b>8 202 270</b>	<b>6 100 000</b>	<b>6 100 000</b>	<b>6 536 000</b>	<b>6 434 648</b>
Adjustments due to transactions in government stock	245 326	4 921 428	2 100 000	2 100 000	2 048 927	1 947 575
Agricultural Debt Account surrender	250 000	703 849	150 000	150 000	–	–
Proceeds from the sale of Telkom's share in Vodacom	–	–	3 500 000	3 500 000	3 933 903	3 933 903
Incorrect deposit to the exchequer	–	–	–	–	5 899	5 899
Surplus cash from ICASA	–	–	–	–	8 947	8 947
Profits on GFECRA	319 273	–	–	–	–	–
Special dividends						
Telkom	1 035 238	–	–	–	538 324	538 324
Special restructuring proceeds from SASRIA	–	2 141 531	350 000	350 000	–	–
Winding down of Diabo Share Trust	–	435 462	–	–	–	–

7) New item introduced on the Standard Chart of Accounts (SCOA) from 2008/09.

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

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

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

2010/11				2011/12		
Budget estimates Before tax proposals	After	Revised estimate	% change on 2009/10 actual	Before tax proposals	After	
						R thousands
633 308 709	632 858 719	654 308 691	14.6%	723 971 790	719 856 790	<b>TOTAL TAX REVENUE (net of SACU payments)</b>
1 924 561	1 924 561	1 645 451	-28.9%	1 548 626	1 548 626	<b>Sales of goods and services other than capital assets</b>
72 965	72 965	143 662	313.5%	69 505	69 505	Sales of goods and services produced by departments
1 318 712	1 318 712	838 361	-45.2%	945 028	945 028	7) Sales by market establishments
503 160	503 160	634 608	-12.6%	510 041	510 041	Administrative fees
29 724	29 724	28 820	20.0%	24 052	24 052	Other sales
						Sales of scrap, waste, arms and other used current goods
195 682	195 682	195 771	-15.5%	172 353	172 353	<b>Transfers received</b>
506 473	506 473	1 334 122	-21.4%	526 859	526 859	<b>Fines, penalties and forfeits</b>
6 354 246	6 354 246	8 037 694	120.1%	6 796 512	6 796 512	<b>Interest, dividends and rent on land</b>
						Interest
39 375	39 375	1 825 000	4.9%	500 000	500 000	Cash and cash equivalents
16 036	16 036	75 000	-	400 000	400 000	Interest investments
850 810	850 810	91 713	-76.7%	112 459	112 459	Exchequer investments
1 235 519	1 235 519	600 000	-	-	-	Sterilisation deposits
						Dividends
115 000	115 000	115 000	-	124 000	124 000	Airports Company South Africa (ACSA)
-	-	-	-	-	-	Eskom
90 000	90 000	-	-100.0%	95 400	95 400	Industrial Development Corporation (IDC)
-	-	-	-	-	-	Registration of Deeds Trading Account surplus
-	-	-	-	-	-	SA Reserve Bank (SARB) surplus
238 105	238 105	621 143	33.3%	621 143	621 143	Telkom
-	-	4 220	-	-	-	Department of Mineral Resources
-	-	-	-100.0%	-	-	Reserve Bank (National Treasury)
						Rent on land
3 540 000	3 540 000	3 712 000	-	4 890 000	4 890 000	8) Mineral and petroleum royalties
-	-	900 000	42.2%	-	-	9) Mining leases and ownership
-	-	90 623	-57.0%	23 063	23 063	10) Royalties, prospecting fees and surface rental
229 401	229 401	2 995	-70.7%	30 447	30 447	Land rent
58 022	58 022	58 322	60.8%	62 177	62 177	<b>Sales of capital assets</b>
1 341 298	1 341 298	982 640	2.7%	894 350	894 350	11) <b>Financial transactions in assets and liabilities</b>
10 380 282	10 380 282	12 254 000	37.9%	10 000 877	10 000 877	<b>TOTAL NON-TAX REVENUE</b>
643 688 991	643 239 001	666 562 691	15.0%	733 972 667	729 857 667	<b>TOTAL MAIN BUDGET REVENUE</b>
		3 148 000				<b>Extraordinary receipts</b>
		2 636 000				Adjustments due to transactions in government stock
		-				Agricultural Debt Account surrender
		-				Proceeds from the sale of Telkom's share in Vodacom
		-				Incorrect deposit to the exchequer
		-				Surplus cash from ICASA
		-				Profits on GFECRA
		362 000				Special dividends
		150 000				Telkom
		-				Special restructuring proceeds from SASRIA
		-				Winding down of Diabo Share Trust

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

11) Includes recoveries of loans and advances.

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

R million	2007/08			2008/09	
	Expenditure on budget vote Outcome	of which transfers to provinces 1)	transfers to local government 2)	Expenditure on budget vote Outcome	of which transfers to provinces 1)
<b>Central Government Administration</b>					
The Presidency	649.4	-	-	308.8	-
Parliament	849.8	-	-	1 071.5	-
Cooperative Governance and Traditional Affairs	28 359.9	-	27 842.9	33 386.0	29.7
Of which: Local government equitable share	-	-	20 675.6	-	-
Home Affairs	3 241.7	-	-	4 666.6	-
International Relations and Cooperation	4 069.7	-	-	5 472.3	-
Public Works	3 402.3	836.6	-	4 197.0	889.3
Women, Children and People with Disabilities	52.5	-	-	61.9	-
Performance Monitoring and Evaluation	2.0	-	-	3.6	-
<b>Financial and Administrative Services</b>					
Government Communication and Information System	380.9	-	-	427.5	-
National Treasury	12 569.3	-	716.5	23 762.8	-
Public Enterprises	4 604.0	-	-	3 265.1	-
Public Service and Administration	609.6	-	-	630.6	-
Statistics South Africa	1 054.3	-	-	1 323.1	-
<b>Social Services</b>					
Arts and Culture	1 585.8	163.2	-	2 114.5	344.6
Basic Education	4 799.5	4 012.9	-	6 384.0	5 215.6
Health	13 578.6	12 368.6	-	16 424.5	14 988.7
Higher Education and Training	15 999.1	2 435.3	-	18 767.8	3 005.8
Labour	1 431.5	-	-	1 507.2	-
Social Development	67 191.4	-	-	76 096.7	-
Sport and Recreation South Africa	5 048.0	194.0	4 605.0	4 871.4	293.7
<b>Justice, Crime Prevention and Security</b>					
Correctional Services	11 122.4	-	-	12 822.6	-
Defence and Military Veterans	25 180.1	-	-	27 801.3	-
Independent Complaints Directorate	80.9	-	-	99.3	-
Justice and Constitutional Development	7 194.0	-	-	8 244.4	-
Police	36 525.9	-	-	41 635.2	-
<b>Economic Services and Infrastructure</b>					
Agriculture, Forestry and Fisheries	3 957.2	761.7	-	3 564.9	898.0
Communications	1 911.8	-	-	2 328.6	-
Economic Development	245.1	-	-	220.4	-
Energy	2 229.8	-	462.5	2 961.7	-
Environmental Affairs	1 564.5	-	-	1 789.9	-
Human Settlements	10 503.0	6 988.5	2 948.3	13 269.5	8 727.6
Mineral Resources	717.5	-	-	768.3	-
Rural Development and Land Reform	5 896.6	-	-	6 669.8	-
Science and Technology	3 127.3	-	-	3 703.5	-
Tourism	1 056.0	-	-	1 202.2	-
Trade and Industry	5 050.2	-	-	4 836.7	-
Transport	19 155.9	5 853.7	1 174.0	28 161.7	7 663.3
Water Affairs	4 802.9	-	732.9	5 797.8	-
	<b>309 800.8</b>	<b>33 614.6</b>	<b>38 482.0</b>	<b>370 620.6</b>	<b>42 056.3</b>
Plus:					
Unallocated/Projected underspending	-	-	-	-	-
Contingency Reserve	-	-	-	-	-
<b>Subtotal: Appropriations by vote</b>	<b>309 800.8</b>	<b>33 614.6</b>	<b>38 482.0</b>	<b>370 620.6</b>	<b>42 056.3</b>
Plus:					
<b>Direct charges against the National Revenue Fund</b>					
President and Deputy President salary (The Presidency)	2.3	-	-	4.0	-
Members remuneration (Parliament)	240.7	-	-	304.2	-
State debt costs (National Treasury)	52 877.1	-	-	54 393.7	-
Provincial equitable share (National Treasury)	171 053.7	171 053.7	-	201 795.6	201 795.6
General fuel levy sharing with metros (National Treasury)	-	-	-	-	-
Skills levy and Setas (Higher Education and Training)	6 284.3	-	-	7 234.1	-
Judges and magistrates salaries (Justice and Const. Dev.)	1 184.5	-	-	1 601.1	-
Unemployment Insurance Fund (Labour)	-	-	-	-	-
Road Accident Fund (Transport)	-	-	-	-	-
<b>Main budget expenditure</b>	<b>541 443.4</b>	<b>204 668.3</b>	<b>38 482.0</b>	<b>635 953.3</b>	<b>243 851.9</b>

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**

2008/09	2009/10			2010/11		
<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
–	659.1	–	–	702.2	766.9	<b>Central Government Administration</b>
–	1 009.0	–	–	1 179.2	1 201.6	The Presidency
32 746.0	33 661.6	–	32 833.8	41 096.9	41 748.5	Parliament
25 559.7	–	–	23 845.5	–	–	Cooperative Governance and Traditional Affairs
–	5 195.4	–	–	5 719.6	5 834.4	<i>Of which: Local government equitable share</i>
–	5 417.4	–	–	4 824.4	4 715.8	Home Affairs
–	5 533.6	1 466.0	100.5	6 446.3	7 364.8	International Relations and Cooperation
–	77.5	–	–	97.8	106.2	Public Works
–	10.4	–	–	20.4	40.5	Women, Children and People with Disabilities
–	–	–	–	–	–	Performance Monitoring and Evaluation
–	495.4	–	–	546.2	550.2	<b>Financial and Administrative Services</b>
361.5	53 240.6	4 200.0	808.1	38 715.4	38 704.9	Government Communication and Information System
–	3 983.3	–	–	350.6	555.5	National Treasury
–	670.8	–	–	651.5	658.7	Public Enterprises
–	1 555.8	–	–	1 973.4	2 101.4	Public Service and Administration
–	–	–	–	–	–	Statistics South Africa
–	2 224.9	440.6	–	2 406.7	2 441.2	<b>Social Services</b>
–	7 854.3	6 460.1	–	10 918.5	10 924.3	Arts and Culture
–	19 168.6	17 523.8	–	22 967.9	23 132.5	Basic Education
–	20 684.4	3 155.3	–	23 720.7	23 776.2	Health
–	1 698.7	–	–	1 783.9	1 835.8	Higher Education and Training
–	85 318.2	–	–	95 929.1	95 941.1	Labour
4 295.0	2 866.4	402.3	2 168.7	1 245.6	1 255.5	Social Development
–	–	–	–	–	–	Sport and Recreation South Africa
–	13 687.3	–	–	15 129.0	15 427.5	<b>Justice, Crime Prevention and Security</b>
–	31 324.2	–	–	30 715.3	30 442.6	Correctional Services
–	106.2	–	–	129.3	131.4	Defence and Military Veterans
–	9 653.5	–	–	10 250.5	10 787.3	Independent Complaints Directorate
–	47 662.5	–	–	52 556.4	53 529.7	Justice and Constitutional Development
–	–	–	–	–	–	Police
–	3 961.8	973.7	–	3 708.0	4 003.9	<b>Economic Services and Infrastructure</b>
–	2 301.9	–	–	2 114.0	2 138.0	Agriculture, Forestry and Fisheries
–	314.6	–	–	418.6	449.8	Communications
589.1	3 690.9	–	1 074.6	5 535.4	5 648.7	Economic Development
–	2 124.3	–	–	2 557.8	2 438.5	Energy
3 572.4	16 407.4	10 819.3	4 418.2	19 215.6	19 305.9	Environmental Affairs
–	853.8	–	–	1 030.0	995.8	Human Settlements
–	5 863.8	–	–	6 769.6	7 293.4	Mineral Resources
–	4 183.9	–	–	4 615.5	4 128.0	Rural Development and Land Reform
–	1 145.6	–	–	1 151.8	1 183.8	Science and Technology
–	5 923.3	–	–	6 150.1	6 194.2	Tourism
2 928.7	28 664.0	10 832.1	2 431.0	30 178.0	30 380.8	Trade and Industry
994.6	7 188.6	–	902.4	7 996.6	8 203.2	Transport
45 487.3	436 383.5	56 273.0	44 737.2	461 517.9	466 338.6	Water Affairs
–	–	–	–	–	-1 700.0	Plus:
–	–	–	–	6 000.0	–	Unallocated/Projected underspending
–	–	–	–	–	–	Contingency Reserve
45 487.3	436 383.5	56 273.0	44 737.2	467 517.9	464 638.6	<b>Subtotal: Appropriations by vote</b>
–	–	–	–	–	–	Plus:
–	3.8	–	–	4.6	4.6	<b>Direct charges against the National Revenue Fund</b>
–	398.8	–	–	392.7	392.7	President and Deputy President salary (The Presidency)
–	57 129.2	–	–	71 357.6	67 606.9	Members remuneration (Parliament)
–	236 890.8	236 890.8	–	260 973.7	265 139.4	State debt costs (National Treasury)
–	6 800.1	–	6 800.1	7 542.4	7 542.4	Provincial equitable share (National Treasury)
–	7 815.6	–	–	8 424.2	8 424.2	General fuel levy sharing with metros (National Treasury)
–	1 774.9	–	–	1 929.9	1 929.9	Skills levy and Setas (Higher Education and Training)
–	–	–	–	–	–	Judges and magistrates salaries (Justice and Const. Dev.)
–	–	–	–	–	–	Unemployment Insurance Fund (Labour)
45 487.3	747 196.8	293 163.8	51 537.3	818 142.9	815 678.6	<b>Main budget expenditure</b>

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	2010/11			2011/12		
	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)
<b>Central Government Administration</b>						
The Presidency	766.9	–	–	815.0	–	–
Parliament	1 201.6	–	–	1 265.3	–	–
Cooperative Governance and Traditional Affairs	41 748.5	214.4	40 285.3	47 933.6	305.0	46 240.8
Of which: Local government equitable share	–	–	30 558.6	–	–	34 107.9
Home Affairs	5 834.4	–	–	5 464.1	–	–
International Relations and Cooperation	4 715.8	–	–	4 796.8	–	–
Public Works	7 138.7	2 181.3	551.4	7 819.3	2 270.9	679.6
Women, Children and People with Disabilities	106.2	–	–	117.9	–	–
Performance Monitoring and Evaluation	40.5	–	–	75.8	–	–
<b>Financial and Administrative Services</b>						
Government Communication and Information System	550.2	–	–	496.4	–	–
National Treasury	38 375.4	–	1 186.6	22 598.2	–	1 184.6
Public Enterprises	555.5	–	–	230.2	–	–
Public Service and Administration	656.7	–	–	690.1	–	–
Statistics South Africa	1 741.7	–	–	3 240.9	–	–
<b>Social Services</b>						
Arts and Culture	2 339.7	512.7	–	2 468.6	543.4	–
Basic Education	9 093.0	7 107.4	–	13 868.1	10 546.4	–
Health	22 218.7	20 483.0	–	25 731.6	23 947.7	–
Higher Education and Training	23 757.2	3 804.0	–	28 228.6	4 326.0	–
Labour	1 793.2	–	–	1 981.5	–	–
Social Development	94 841.0	–	–	104 732.7	–	–
Sport and Recreation South Africa	1 249.6	426.4	512.6	802.7	452.0	–
<b>Justice, Crime Prevention and Security</b>						
Correctional Services	15 232.5	–	–	16 559.2	–	–
Defence and Military Veterans	30 442.6	–	–	34 605.0	–	–
Independent Complaints Directorate	131.4	–	–	151.6	–	–
Justice and Constitutional Development	10 742.3	–	–	11 413.5	–	–
Police	53 529.7	–	–	58 061.5	–	–
<b>Economic Services and Infrastructure</b>						
Agriculture, Forestry and Fisheries	4 003.9	1 166.9	–	4 719.7	1 487.1	–
Communications	2 138.0	–	–	1 889.1	–	–
Economic Development	384.5	–	–	594.5	–	–
Energy	5 648.7	–	1 240.1	6 089.9	–	1 376.6
Environmental Affairs	2 359.8	–	–	2 846.1	–	–
Human Settlements	19 305.9	13 032.1	5 157.6	22 578.5	14 941.5	6 267.0
Mineral Resources	995.8	–	–	1 036.2	–	–
Rural Development and Land Reform	7 293.4	–	–	8 124.2	–	–
Science and Technology	4 128.0	–	–	4 404.6	–	–
Tourism	1 183.8	–	–	1 242.9	–	–
Trade and Industry	6 075.5	–	–	6 786.9	–	–
Transport	29 989.4	9 012.8	3 709.9	35 084.0	10 615.9	4 838.8
Water Affairs	7 609.7	–	966.3	9 936.2	–	1 010.8
	<b>459 919.7</b>	<b>57 940.8</b>	<b>53 609.8</b>	<b>499 480.9</b>	<b>69 435.8</b>	<b>61 598.2</b>
Plus:						
Unallocated/Projected underspending	–	–	–	40.0	–	–
Contingency Reserve	–	–	–	4 090.4	–	–
<b>Subtotal: Appropriations by vote</b>	<b>459 919.7</b>	<b>57 940.8</b>	<b>53 609.8</b>	<b>503 611.3</b>	<b>69 435.8</b>	<b>61 598.2</b>
Plus:						
<b>Direct charges against the National Revenue Fund</b>						
President and Deputy President salary (The Presidency)	4.6	–	–	4.8	–	–
Members remuneration (Parliament)	392.7	–	–	409.6	–	–
State debt costs (National Treasury)	66 570.4	–	–	76 578.7	–	–
Provincial equitable share (National Treasury)	265 139.4	265 139.4	–	288 492.8	288 492.8	–
General fuel levy sharing with metros (National Treasury)	7 542.4	–	7 542.4	8 573.1	–	8 573.1
Skills levy and Setas (Higher Education and Training)	8 424.2	–	–	9 148.7	–	–
Judges and magistrates salaries (Justice and Const. Dev.)	1 929.9	–	–	2 104.2	–	–
Unemployment Insurance Fund (Labour)	–	–	–	–	–	–
Road Accident Fund (Transport)	–	–	–	–	–	–
<b>Main budget expenditure</b>	<b>809 923.3</b>	<b>323 080.3</b>	<b>61 152.1</b>	<b>888 923.3</b>	<b>357 928.6</b>	<b>70 171.4</b>

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**

2012/13			2013/14			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)	
887.5	–	–	924.2	–	–	<b>Central Government Administration</b>
1 315.9	–	–	1 387.6	–	–	The Presidency
53 842.8	180.0	52 047.6	57 120.8	190.0	55 232.4	Parliament
–	–	37 573.4	–	–	39 960.3	Cooperative Governance and Traditional Affairs
5 249.7	–	–	5 864.3	–	–	Of which: Local government equitable share
5 154.9	–	–	5 569.3	–	–	Home Affairs
8 061.2	2 504.8	665.7	8 900.1	2 778.5	779.5	International Relations and Cooperation
129.5	–	–	140.8	–	–	Public Works
141.0	–	–	160.4	–	–	Women, Children and People with Disabilities
–	–	–	–	–	–	Performance Monitoring and Evaluation
524.4	–	–	552.0	–	–	<b>Financial and Administrative Services</b>
23 469.1	–	1 279.3	25 578.9	–	1 326.1	Government Communication and Information System
199.7	–	–	210.4	–	–	National Treasury
726.2	–	–	774.5	–	–	Public Enterprises
1 698.3	–	–	1 717.7	–	–	Public Service and Administration
–	–	–	–	–	–	Statistics South Africa
2 625.1	570.8	–	2 784.7	602.2	–	<b>Social Services</b>
16 557.9	11 330.6	–	20 409.6	11 953.7	–	Arts and Culture
27 610.8	25 746.5	–	30 136.7	28 175.2	–	Basic Education
31 318.5	4 705.1	–	33 688.2	5 262.4	–	Health
2 098.5	–	–	2 221.7	–	–	Higher Education and Training
113 524.0	–	–	122 075.5	–	–	Labour
852.3	474.6	–	915.5	500.7	–	Social Development
–	–	–	–	–	–	Sport and Recreation South Africa
17 805.0	–	–	18 827.8	–	–	<b>Justice, Crime Prevention and Security</b>
37 371.2	–	–	39 702.2	–	–	Correctional Services
161.0	–	–	170.4	–	–	Defence and Military Veterans
12 674.3	–	–	13 409.3	–	–	Independent Complaints Directorate
62 077.6	–	–	66 696.7	–	–	Justice and Constitutional Development
–	–	–	–	–	–	Police
5 312.0	1 683.9	–	5 503.2	1 866.9	–	<b>Economic Services and Infrastructure</b>
1 721.7	–	–	1 851.7	–	–	Agriculture, Forestry and Fisheries
674.7	–	–	713.3	–	–	Communications
5 575.3	–	1 151.4	4 304.8	–	1 214.8	Economic Development
2 399.3	–	–	2 643.0	–	–	Energy
24 875.1	15 599.4	7 409.5	26 674.7	16 457.4	8 126.8	Environmental Affairs
1 107.5	–	–	1 178.7	–	–	Human Settlements
8 674.1	–	–	9 381.1	–	–	Mineral Resources
4 887.4	–	–	5 510.1	–	–	Rural Development and Land Reform
1 273.9	–	–	1 345.3	–	–	Science and Technology
7 366.9	–	–	7 572.4	–	–	Tourism
38 204.4	11 928.5	5 037.2	41 198.9	12 860.0	5 602.9	Trade and Industry
10 231.5	–	399.0	10 883.5	–	420.9	Transport
538 380.2	74 724.2	67 989.8	578 700.1	80 647.0	72 703.4	Water Affairs
330.0	–	–	530.0	–	–	Plus:
11 405.4	–	–	23 375.2	–	–	Unallocated/Projected underspending
–	–	–	–	–	–	Contingency Reserve
550 115.6	74 724.2	67 989.8	602 605.3	80 647.0	72 703.4	<b>Subtotal: Appropriations by vote</b>
5.1	–	–	5.3	–	–	Plus:
430.1	–	–	453.8	–	–	<b>Direct charges against the National Revenue Fund</b>
90 807.7	–	–	104 036.2	–	–	President and Deputy President salary (The Presidency)
305 725.4	305 725.4	–	323 604.4	323 604.4	–	Members remuneration (Parliament)
9 039.7	–	9 039.7	9 613.4	–	9 613.4	State debt costs (National Treasury)
9 606.1	–	–	10 134.5	–	–	Provincial equitable share (National Treasury)
2 401.9	–	–	2 575.7	–	–	General fuel levy sharing with metros (National Treasury)
–	–	–	–	–	–	Skills levy and Setas (Higher Education and Training)
–	–	–	–	–	–	Judges and magistrates salaries (Justice and Const. Dev.)
–	–	–	–	–	–	Unemployment Insurance Fund (Labour)
968 131.7	380 449.6	77 029.4	1 053 028.6	404 251.4	82 316.7	<b>Main budget expenditure</b>

3) 3) Budget estimate adjusted for function shifts.

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

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

R million	2007/08		2008/09		2009/10		2010/11
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
<b>Current payments</b>	<b>308 166.6</b>	<b>54.2%</b>	<b>361 883.6</b>	<b>53.6%</b>	<b>412 302.9</b>	<b>52.7%</b>	<b>470 138.7</b>
Compensation of employees	177 101.1	31.2%	211 164.1	31.3%	248 612.3	31.8%	286 060.6
Goods and services	78 074.4	13.7%	96 074.8	14.2%	106 218.6	13.6%	117 452.1
Interest and rent on land	52 991.1	9.3%	54 644.7	8.1%	57 471.9	7.3%	66 626.0
<b>Transfers and subsidies</b>	<b>234 757.6</b>	<b>41.3%</b>	<b>271 865.4</b>	<b>40.3%</b>	<b>305 605.0</b>	<b>39.1%</b>	<b>325 490.3</b>
Municipalities	38 945.3	6.9%	46 225.4	6.9%	55 549.1	7.1%	66 005.2
<i>of which: Local government share</i> 2)	38 482.0	6.8%	45 487.3	6.7%	51 537.3	6.6%	61 152.1
Departmental agencies and accounts	53 552.2	9.4%	62 901.3	9.3%	67 994.3	8.7%	64 029.9
Universities and technikons	12 126.9	2.1%	14 043.9	2.1%	15 563.6	2.0%	17 727.1
Foreign governments and international organisations	935.8	0.2%	1 017.4	0.2%	1 366.7	0.2%	1 359.3
Public corporations and private enterprises	24 193.1	4.3%	24 692.7	3.7%	25 884.5	3.3%	24 889.8
Public corporations	16 285.8	2.9%	15 698.7	2.3%	21 297.5	2.7%	20 445.6
<i>Subsidies on products and production</i>	6 555.0	1.2%	8 431.3	1.2%	9 621.2	1.2%	11 200.4
<i>Other transfers</i>	9 730.9	1.7%	7 267.5	1.1%	11 676.3	1.5%	9 245.3
Private enterprises	7 907.3	1.4%	8 994.0	1.3%	4 587.0	0.6%	4 444.2
<i>Subsidies on products and production</i>	6 740.7	1.2%	8 094.5	1.2%	2 780.5	0.4%	2 691.3
<i>Other transfers</i>	1 166.5	0.2%	899.4	0.1%	1 806.5	0.2%	1 752.9
Non-profit institutions	11 651.4	2.1%	14 998.9	2.2%	16 472.7	2.1%	17 559.3
Households	93 352.8	16.4%	107 985.7	16.0%	122 774.1	15.7%	133 919.7
Social benefits	80 313.2	14.1%	92 253.9	13.7%	105 710.5	13.5%	114 165.3
Other transfers to households	13 039.6	2.3%	15 731.8	2.3%	17 063.6	2.2%	19 754.4
<b>Payments for capital assets</b>	<b>24 100.0</b>	<b>4.2%</b>	<b>29 861.2</b>	<b>4.4%</b>	<b>32 607.6</b>	<b>4.2%</b>	<b>31 496.2</b>
Buildings and other fixed structures	17 804.5	3.1%	23 357.2	3.5%	25 629.0	3.3%	24 681.9
Buildings	11 681.2	2.1%	15 580.2	2.3%	17 340.5	2.2%	16 049.5
Other fixed structures	6 123.3	1.1%	7 777.0	1.2%	8 288.4	1.1%	8 632.4
Machinery and equipment	5 834.8	1.0%	6 137.1	0.9%	6 389.3	0.8%	6 612.6
Transport equipment	1 952.9	0.3%	1 939.8	0.3%	1 988.1	0.3%	2 378.3
Other machinery and equipment	3 881.9	0.7%	4 197.3	0.6%	4 401.2	0.6%	4 234.3
Land and sub-soil assets	159.3	0.0%	76.5	0.0%	237.9	0.0%	67.5
Software and other intangible assets	285.7	0.1%	284.4	0.0%	257.2	0.0%	90.9
Other assets 3)	15.7	0.0%	6.0	0.0%	94.1	0.0%	43.3
<b>Payments for financial assets</b>	<b>1 253.6</b>	<b>0.2%</b>	<b>11 032.9</b>	<b>1.6%</b>	<b>31 711.2</b>	<b>4.1%</b>	<b>21 254.2</b>
<b>Subtotal: Votes and Direct charges</b>	<b>568 277.7</b>	<b>100%</b>	<b>674 643.1</b>	<b>100%</b>	<b>782 226.6</b>	<b>100%</b>	<b>848 379.4</b>
<b>Plus:</b>							
Contingency reserve	–	–	–	–	–	–	–
<b>Total consolidated expenditure</b>	<b>568 277.7</b>	<b>100%</b>	<b>674 643.1</b>	<b>100%</b>	<b>782 226.6</b>	<b>100%</b>	<b>848 379.4</b>

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 <sup>1)</sup>

	2011/12		2012/13		2013/14		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
55.4%	516 153.4	55.7%	555 963.0	55.2%	596 952.1	54.6%	<b>Current payments</b>
33.7%	308 803.4	33.3%	326 068.8	32.4%	346 198.3	31.7%	Compensation of employees
13.8%	130 429.8	14.1%	138 754.6	13.8%	146 426.1	13.4%	Goods and services
7.9%	76 920.3	8.3%	91 139.7	9.0%	104 327.7	9.5%	Interest and rent on land
38.4%	366 747.2	39.6%	396 542.1	39.4%	424 315.1	38.8%	<b>Transfers and subsidies</b>
7.8%	73 933.0	8.0%	80 911.8	8.0%	86 831.9	7.9%	Municipalities
7.2%	70 171.4	7.6%	77 029.4	7.6%	82 316.7	7.5%	<sup>2)</sup> of which: Local government share
7.5%	75 118.0	8.1%	80 281.8	8.0%	85 977.5	7.9%	Departmental agencies and accounts
2.1%	19 525.8	2.1%	20 937.4	2.1%	22 134.2	2.0%	Universities and technikons
0.2%	1 464.7	0.2%	1 725.0	0.2%	1 832.0	0.2%	Foreign governments and international organisations
2.9%	27 879.1	3.0%	29 548.6	2.9%	30 209.1	2.8%	Public corporations and private enterprises
2.4%	22 473.8	2.4%	23 959.5	2.4%	24 298.6	2.2%	Public corporations
1.3%	11 236.0	1.2%	11 439.3	1.1%	10 309.0	0.9%	Subsidies on products and production
1.1%	11 237.8	1.2%	12 520.3	1.2%	13 989.6	1.3%	Other transfers
0.5%	5 405.3	0.6%	5 589.1	0.6%	5 910.5	0.5%	Private enterprises
0.3%	3 566.9	0.4%	3 571.4	0.4%	3 800.7	0.3%	Subsidies on products and production
0.2%	1 838.4	0.2%	2 017.7	0.2%	2 109.9	0.2%	Other transfers
2.1%	20 046.5	2.2%	21 556.1	2.1%	22 829.9	2.1%	Non-profit institutions
15.8%	148 780.0	16.0%	161 581.5	16.0%	174 500.5	16.0%	Households
13.5%	126 467.9	13.6%	137 560.0	13.7%	149 577.3	13.7%	Social benefits
2.3%	22 312.1	2.4%	24 021.5	2.4%	24 923.2	2.3%	Other transfers to households
3.7%	39 503.0	4.3%	43 308.2	4.3%	49 098.2	4.5%	<b>Payments for capital assets</b>
2.9%	31 624.7	3.4%	35 291.0	3.5%	40 568.2	3.7%	Buildings and other fixed structures
1.9%	20 818.1	2.2%	23 799.9	2.4%	28 006.5	2.6%	Buildings
1.0%	10 806.6	1.2%	11 491.1	1.1%	12 561.7	1.1%	Other fixed structures
0.8%	7 604.2	0.8%	7 801.8	0.8%	8 300.2	0.8%	Machinery and equipment
0.3%	2 577.6	0.3%	2 320.6	0.2%	2 399.5	0.2%	Transport equipment
0.5%	5 026.5	0.5%	5 481.3	0.5%	5 900.7	0.5%	Other machinery and equipment
0.0%	104.3	0.0%	44.8	0.0%	62.1	0.0%	Land and sub-soil assets
0.0%	148.6	0.0%	148.6	0.0%	144.6	0.0%	Software and other intangible assets
0.0%	21.2	0.0%	21.9	0.0%	23.0	0.0%	<sup>3)</sup> Other assets
2.5%	767.1	0.1%	8.0	0.0%	4.5	0.0%	<b>Payments for financial assets</b>
100%	923 170.8	99.6%	995 821.4	98.9%	1 070 369.8	97.9%	<b>Subtotal: Votes and Direct charges</b>
–	4 090.4	–	11 405.4	–	23 375.2	–	<b>Plus:</b>
							Contingency reserve
100%	927 261.2	100%	1 007 226.8	100%	1 093 745.0	100%	<b>Total consolidated expenditure</b>

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

3) Includes biological, heritage and specialised military assets

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

R million	2007/08		2008/09		2009/10		2010/11
	Estimated outcome	% of total	Estimated outcome	% of total	Estimated outcome	% of total	Revised estimate
<b>General public services</b> 2)	<b>84 893.8</b>	<b>14.9%</b>	<b>95 098.4</b>	<b>14.1%</b>	<b>102 321.8</b>	<b>13.1%</b>	<b>115 057.0</b>
<i>of which: State debt cost</i>	52 877.1	9.3%	54 393.7	8.1%	57 129.2	7.3%	66 570.4
<b>Defense</b>	<b>27 764.4</b>	<b>4.9%</b>	<b>30 644.9</b>	<b>4.5%</b>	<b>34 376.5</b>	<b>4.4%</b>	<b>33 749.3</b>
<b>Public order and safety</b>	<b>57 938.7</b>	<b>10.2%</b>	<b>66 640.4</b>	<b>9.9%</b>	<b>75 136.5</b>	<b>9.6%</b>	<b>83 880.8</b>
Police services	38 370.8	6.8%	43 837.0	6.5%	49 939.1	6.4%	55 950.1
Law courts	8 432.2	1.5%	9 939.4	1.5%	11 511.3	1.5%	12 743.2
Prisons	11 135.8	2.0%	12 864.0	1.9%	13 686.1	1.7%	15 187.4
<b>Economic affairs</b>	<b>73 236.8</b>	<b>12.9%</b>	<b>95 981.7</b>	<b>14.2%</b>	<b>123 646.5</b>	<b>15.8%</b>	<b>114 741.3</b>
General economic, commercial and labour affairs	9 143.3	1.6%	8 999.4	1.3%	9 909.5	1.3%	10 222.1
Agriculture, forestry, fishing and hunting	13 335.4	2.3%	14 607.0	2.2%	14 969.9	1.9%	15 739.8
Fuel and energy	4 742.8	0.8%	14 720.0	2.2%	35 439.0	4.5%	25 680.8
Mining, manufacturing and construction	4 746.4	0.8%	3 805.5	0.6%	4 808.9	0.6%	4 570.1
Transport	34 657.2	6.1%	45 675.2	6.8%	49 192.9	6.3%	49 449.7
Communication	1 975.1	0.3%	2 794.0	0.4%	2 589.1	0.3%	2 330.4
Economic affairs not elsewhere classified	4 636.6	0.8%	5 380.5	0.8%	6 737.2	0.9%	6 748.5
<b>Environmental protection</b>	<b>2 803.1</b>	<b>0.5%</b>	<b>3 278.6</b>	<b>0.5%</b>	<b>3 373.8</b>	<b>0.4%</b>	<b>3 473.0</b>
<b>Housing and community amenities</b>	<b>46 966.8</b>	<b>8.3%</b>	<b>57 002.3</b>	<b>8.4%</b>	<b>69 122.7</b>	<b>8.8%</b>	<b>82 335.2</b>
Housing development	11 720.0	2.1%	15 005.3	2.2%	18 082.3	2.3%	21 706.0
Community development	26 037.5	4.6%	31 498.9	4.7%	38 135.5	4.9%	47 262.2
Water supply	9 209.3	1.6%	10 498.2	1.6%	12 904.9	1.6%	13 367.0
<b>Health</b>	<b>62 266.3</b>	<b>11.0%</b>	<b>74 448.0</b>	<b>11.0%</b>	<b>90 747.6</b>	<b>11.6%</b>	<b>102 023.4</b>
<b>Recreation and culture</b>	<b>8 488.8</b>	<b>1.5%</b>	<b>9 651.8</b>	<b>1.4%</b>	<b>7 544.3</b>	<b>1.0%</b>	<b>5 961.9</b>
<b>Education</b>	<b>111 508.4</b>	<b>19.6%</b>	<b>135 055.6</b>	<b>20.0%</b>	<b>153 560.7</b>	<b>19.6%</b>	<b>173 923.3</b>
<b>Social protection</b>	<b>92 410.7</b>	<b>16.3%</b>	<b>106 841.4</b>	<b>15.8%</b>	<b>122 396.3</b>	<b>15.6%</b>	<b>133 234.1</b>
<b>Subtotal: Votes and Direct charges</b>	<b>568 277.7</b>	<b>100%</b>	<b>674 643.1</b>	<b>100%</b>	<b>782 226.6</b>	<b>100%</b>	<b>848 379.4</b>
<b>Plus:</b>							
Contingency reserve	–	–	–	–	–	–	–
<b>Total consolidated expenditure</b>	<b>568 277.7</b>	<b>–</b>	<b>674 643.1</b>	<b>–</b>	<b>782 226.6</b>	<b>–</b>	<b>848 379.4</b>

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)**

		2011/12		2012/13		2013/14			
% of total		Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million	
13.6%	129 438.0	14.0%	143 512.5	14.4%	160 755.0	15.0%	2) <b>General public services</b>		
7.8%	76 578.7	8.3%	90 807.7	9.1%	104 036.2	9.7%	<i>of which: State debt cost</i>		
4.0%	38 223.5	4.1%	41 126.8	4.1%	43 662.5	4.1%	<b>Defense</b>		
9.9%	90 729.8	9.8%	97 678.7	9.8%	104 364.2	9.8%	<b>Public order and safety</b>		
6.6%	60 658.0	6.6%	64 818.3	6.5%	69 585.4	6.5%	Police services		
1.5%	13 570.8	1.5%	15 121.2	1.5%	16 024.8	1.5%	Law courts		
1.8%	16 501.0	1.8%	17 739.2	1.8%	18 754.0	1.8%	Prisons		
13.5%	106 906.9	11.6%	113 237.6	11.4%	119 572.2	11.2%	<b>Economic affairs</b>		
1.2%	13 034.7	1.4%	14 025.3	1.4%	15 541.6	1.5%	General economic, commercial and labour affairs		
1.9%	18 292.0	2.0%	19 447.3	2.0%	20 299.1	1.9%	Agriculture, forestry, fishing and hunting		
3.0%	6 141.1	0.7%	5 587.8	0.6%	4 318.0	0.4%	Fuel and energy		
0.5%	4 870.7	0.5%	5 277.7	0.5%	5 436.1	0.5%	Mining, manufacturing and construction		
5.8%	55 323.3	6.0%	58 846.1	5.9%	62 786.0	5.9%	Transport		
0.3%	1 948.1	0.2%	1 783.2	0.2%	1 912.5	0.2%	Communication		
0.8%	7 297.0	0.8%	8 270.2	0.8%	9 279.0	0.9%	Economic affairs not elsewhere classified		
0.4%	4 425.3	0.5%	4 053.6	0.4%	4 383.5	0.4%	<b>Environmental protection</b>		
9.7%	96 424.7	10.4%	106 306.9	10.7%	113 044.9	10.6%	<b>Housing and community amenities</b>		
2.6%	26 742.4	2.9%	29 619.7	3.0%	31 297.4	2.9%	Housing development		
5.6%	53 030.2	5.7%	58 401.1	5.9%	62 387.9	5.8%	Community development		
1.6%	16 652.2	1.8%	18 286.0	1.8%	19 359.6	1.8%	Water supply		
12.0%	112 488.1	12.2%	120 444.4	12.1%	127 152.9	11.9%	<b>Health</b>		
0.7%	5 844.9	0.6%	6 251.0	0.6%	6 589.5	0.6%	<b>Recreation and culture</b>		
20.5%	191 230.6	20.7%	204 216.5	20.5%	218 544.5	20.4%	<b>Education</b>		
15.7%	147 459.1	16.0%	158 993.5	16.0%	172 300.6	16.1%	<b>Social protection</b>		
100%	923 170.8	100%	995 821.4	100%	1 070 369.8	100%	<b>Subtotal: Votes and Direct charges</b>		
-	4 090.4	-	11 405.4	-	23 375.2	-	<b>Plus:</b>		
-	927 261.2	-	1 007 226.8	-	1 093 745.0	-	Contingency reserve		
-	927 261.2	-	1 007 226.8	-	1 093 745.0	-	<b>Total consolidated expenditure</b>		

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

Table 7  
Consolidated government revenue and expenditure 1)

	2007/08		2008/09		2009/10		2010/11
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
<b>R million</b>							
<b>Revenue</b>							
Current revenue	626 488.6	100.0%	682 774.7	100.0%	664 551.7	100.0%	754 828.9
Tax revenue (net of SACU)	574 218.7	91.6%	624 877.7	91.5%	602 503.9	90.6%	691 116.7
Non-tax revenue	52 269.9	8.3%	57 896.9	8.5%	62 047.8	9.3%	63 712.2
Sales of capital assets	216.5	0.0%	222.5	0.0%	288.8	0.0%	194.2
<b>Total revenue</b>	<b>626 705.1</b>	<b>100.0%</b>	<b>682 997.2</b>	<b>100.0%</b>	<b>664 840.5</b>	<b>100.0%</b>	<b>755 023.1</b>
<b>Expenditure</b>							
<b>Economic classification</b>							
<b>Current payments</b>	<b>351 148.4</b>	<b>59.4%</b>	<b>411 705.7</b>	<b>57.9%</b>	<b>474 252.4</b>	<b>57.4%</b>	<b>534 071.7</b>
Compensation of employees	194 986.6	33.0%	232 542.6	32.7%	273 095.5	33.1%	314 157.2
Goods and services	99 239.6	16.8%	120 492.7	17.0%	138 566.7	16.8%	148 378.3
Interest and rent on land	56 922.2	9.6%	58 670.4	8.3%	62 590.2	7.6%	71 536.2
<b>Transfers and subsidies</b>	<b>206 079.1</b>	<b>34.8%</b>	<b>238 199.5</b>	<b>33.5%</b>	<b>263 936.3</b>	<b>32.0%</b>	<b>282 269.1</b>
Municipalities	40 351.7	6.8%	46 520.5	6.5%	55 858.2	6.8%	66 788.2
Departmental agencies and accounts	19 485.0	3.3%	23 586.7	3.3%	20 407.2	2.5%	11 539.4
Universities and technikons	12 126.9	2.1%	14 043.9	2.0%	15 563.6	1.9%	17 855.5
Foreign governments and international organisations	1 289.9	0.2%	1 499.1	0.2%	1 701.8	0.2%	1 760.4
Public corporations and private enterprises	24 768.2	4.2%	25 455.5	3.6%	26 435.6	3.2%	25 661.5
Non-profit institutions	12 261.3	2.1%	15 902.8	2.2%	18 320.0	2.2%	21 673.6
Households	95 796.0	16.2%	111 191.0	15.6%	125 649.9	15.2%	136 990.6
<b>Payments for capital assets</b>	<b>33 040.7</b>	<b>5.8%</b>	<b>49 584.6</b>	<b>7.0%</b>	<b>56 016.6</b>	<b>6.8%</b>	<b>59 781.4</b>
Buildings and other fixed structures	24 575.6	4.2%	39 595.9	5.6%	43 158.2	5.2%	46 025.8
Machinery and equipment	7 498.4	1.3%	8 628.4	1.2%	11 504.0	1.4%	12 297.7
Land and sub-soil assets	199.1	0.0%	376.1	0.1%	290.9	0.0%	195.5
Software and other intangible assets	716.0	0.1%	852.5	0.1%	830.9	0.1%	1 142.8
Other assets	51.5	0.0%	131.7	0.0%	232.5	0.0%	119.7
<b>Payments for financial assets</b>	<b>1 253.6</b>	<b>0.2%</b>	<b>11 032.9</b>	<b>1.6%</b>	<b>31 711.2</b>	<b>3.8%</b>	<b>21 254.2</b>
<b>Subtotal: Economic classification</b>	<b>591 521.7</b>	<b>100%</b>	<b>710 522.7</b>	<b>100.0%</b>	<b>825 916.6</b>	<b>100.0%</b>	<b>897 376.4</b>
<b>Functional classification</b>							
<b>General public services</b>	<b>86 412.3</b>	<b>14.6%</b>	<b>97 471.5</b>	<b>13.7%</b>	<b>103 505.6</b>	<b>12.5%</b>	<b>117 895.1</b>
of which: State debt cost	52 877.1	8.9%	54 393.7	7.7%	57 129.2	6.9%	66 570.4
<b>Defense</b>	<b>27 934.0</b>	<b>4.7%</b>	<b>30 889.0</b>	<b>4.3%</b>	<b>34 621.1</b>	<b>4.2%</b>	<b>33 958.2</b>
<b>Public order and safety</b>	<b>58 061.8</b>	<b>9.8%</b>	<b>66 855.0</b>	<b>9.4%</b>	<b>75 271.3</b>	<b>9.1%</b>	<b>84 049.8</b>
Police services	38 403.0	6.5%	43 837.1	6.2%	49 918.4	6.0%	55 950.1
Law courts	8 523.1	1.4%	10 154.0	1.4%	11 666.8	1.4%	12 912.3
Prisons	11 135.8	1.9%	12 864.0	1.8%	13 686.1	1.7%	15 187.4
<b>Economic affairs</b>	<b>82 298.8</b>	<b>13.9%</b>	<b>115 180.5</b>	<b>16.2%</b>	<b>153 090.1</b>	<b>18.5%</b>	<b>140 319.0</b>
General economic, commercial and labour affairs	10 612.2	1.8%	12 327.0	1.7%	14 084.0	1.7%	16 948.3
Agriculture, forestry, fishing and hunting	13 911.1	2.4%	15 267.6	2.1%	17 690.4	2.1%	16 303.1
Fuel and energy	5 469.7	0.9%	15 852.6	2.2%	36 914.5	4.5%	27 560.4
Mining, manufacturing and construction	5 151.5	0.9%	4 318.4	0.6%	5 557.4	0.7%	5 530.3
Transport	38 948.2	6.6%	56 471.2	7.9%	66 023.9	8.0%	60 521.9
Communication	2 138.7	0.4%	3 313.5	0.5%	3 446.0	0.4%	3 296.6
Economic affairs not elsewhere classified	6 067.5	1.0%	7 630.2	1.1%	9 373.9	1.1%	10 158.4
<b>Environmental protection</b>	<b>3 784.2</b>	<b>0.6%</b>	<b>4 403.3</b>	<b>0.6%</b>	<b>4 285.7</b>	<b>0.5%</b>	<b>4 745.1</b>
<b>Housing and community amenities</b>	<b>57 981.7</b>	<b>9.8%</b>	<b>68 642.5</b>	<b>9.7%</b>	<b>81 543.7</b>	<b>9.9%</b>	<b>102 061.0</b>
Housing development	12 146.3	2.1%	15 829.9	2.2%	18 886.6	2.3%	22 530.0
Community development	26 801.1	4.5%	32 373.2	4.6%	38 941.8	4.7%	48 356.1
Water supply	19 034.2	3.2%	20 439.4	2.9%	23 715.4	2.9%	31 174.8
<b>Health</b>	<b>62 745.5</b>	<b>10.6%</b>	<b>74 969.2</b>	<b>10.6%</b>	<b>91 137.1</b>	<b>11.0%</b>	<b>102 522.2</b>
<b>Recreation and culture</b>	<b>8 657.9</b>	<b>1.5%</b>	<b>9 823.1</b>	<b>1.4%</b>	<b>7 734.3</b>	<b>0.9%</b>	<b>6 351.4</b>
<b>Education</b>	<b>110 702.5</b>	<b>18.7%</b>	<b>134 601.1</b>	<b>18.9%</b>	<b>152 241.8</b>	<b>18.4%</b>	<b>172 713.2</b>
<b>Social protection</b>	<b>92 943.0</b>	<b>15.7%</b>	<b>107 687.4</b>	<b>15.2%</b>	<b>122 485.7</b>	<b>14.8%</b>	<b>132 761.3</b>
<b>Subtotal: Functional classification</b>	<b>591 521.7</b>	<b>100.0%</b>	<b>710 522.7</b>	<b>100.0%</b>	<b>825 916.6</b>	<b>100.0%</b>	<b>897 376.4</b>
<b>Plus:</b>							
Contingency reserve	-	-	-	-	-	-	-
<b>Total consolidated expenditure</b>	<b>591 521.7</b>	<b>-</b>	<b>710 522.7</b>	<b>-</b>	<b>825 916.6</b>	<b>-</b>	<b>897 376.4</b>
<b>Consolidated budget balance</b>	<b>35 183.4</b>		<b>-27 525.5</b>		<b>-161 076.1</b>		<b>-142 353.3</b>

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)

2010/11	2011/12		2012/13		2013/14		R million
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	
100.0%	824 347.9	100.0%	908 632.8	100.0%	1 017 097.5	100.0%	<b>Revenue</b>
91.5%	758 773.7	92.0%	837 085.0	92.1%	937 731.5	92.2%	Current revenue
8.4%	65 574.3	8.0%	71 547.8	7.9%	79 366.0	7.8%	Tax revenue (net of SACU)
0.0%	118.5	0.0%	81.2	0.0%	89.6	0.0%	Non-tax revenue
							Sales of capital assets
<b>100.0%</b>	<b>824 466.5</b>	<b>100.0%</b>	<b>908 713.9</b>	<b>100.0%</b>	<b>1 017 187.1</b>	<b>100.0%</b>	<b>Total revenue</b>
							<b>Expenditure</b>
							<b>Economic classification</b>
<b>59.5%</b>	<b>587 702.4</b>	<b>60.3%</b>	<b>635 952.9</b>	<b>60.6%</b>	<b>684 638.5</b>	<b>60.7%</b>	<b>Current payments</b>
35.0%	338 572.0	34.7%	357 925.5	34.1%	380 229.0	33.7%	Compensation of employees
16.5%	164 622.7	16.9%	177 866.6	16.9%	190 702.9	16.9%	Goods and services
8.0%	84 507.6	8.7%	100 160.9	9.5%	113 706.7	10.1%	Interest and rent on land
<b>31.5%</b>	<b>315 097.1</b>	<b>32.3%</b>	<b>340 806.2</b>	<b>32.5%</b>	<b>363 098.8</b>	<b>32.2%</b>	<b>Transfers and subsidies</b>
7.4%	74 976.1	7.7%	82 028.7	7.8%	88 040.3	7.8%	Municipalities
1.3%	13 751.4	1.4%	14 405.9	1.4%	14 588.6	1.3%	Departmental agencies and accounts
2.0%	19 636.6	2.0%	20 963.6	2.0%	22 370.9	2.0%	Universities and technikons
0.2%	1 950.1	0.2%	2 220.2	0.2%	2 357.2	0.2%	Foreign governments and international organisations
2.9%	30 270.7	3.1%	32 070.7	3.1%	32 937.2	2.9%	Public corporations and private enterprises
2.4%	23 057.8	2.4%	24 604.8	2.3%	25 151.3	2.2%	Non-profit institutions
15.3%	151 454.4	15.5%	164 512.4	15.7%	177 653.3	15.7%	Households
<b>6.7%</b>	<b>71 608.3</b>	<b>7.3%</b>	<b>73 409.8</b>	<b>7.0%</b>	<b>80 656.2</b>	<b>7.1%</b>	<b>Payments for capital assets</b>
5.1%	57 200.4	5.9%	58 918.4	5.6%	65 817.9	5.8%	Buildings and other fixed structures
1.4%	13 120.0	1.3%	13 438.1	1.3%	13 813.7	1.2%	Machinery and equipment
0.0%	237.4	0.0%	193.5	0.0%	228.3	0.0%	Land and sub-soil assets
0.1%	991.7	0.1%	837.8	0.1%	773.2	0.1%	Software and other intangible assets
0.0%	58.8	0.0%	22.0	0.0%	23.0	0.0%	Other assets
<b>2.4%</b>	<b>767.1</b>	<b>0.1%</b>	<b>8.0</b>	<b>0.0%</b>	<b>4.5</b>	<b>0.0%</b>	<b>Payments for financial assets</b>
<b>100.0%</b>	<b>975 174.9</b>	<b>100.0%</b>	<b>1 050 176.9</b>	<b>100.0%</b>	<b>1 128 398.0</b>	<b>100.0%</b>	<b>Subtotal: Economic classification</b>
							<b>Functional classification</b>
<b>13.1%</b>	<b>131 976.8</b>	<b>13.5%</b>	<b>147 525.3</b>	<b>14.0%</b>	<b>164 886.6</b>	<b>14.6%</b>	<b>General public services</b>
7.4%	76 578.7	7.9%	90 807.7	8.6%	104 036.2	9.2%	of which: State debt cost
<b>3.8%</b>	<b>38 435.9</b>	<b>3.9%</b>	<b>41 352.4</b>	<b>3.9%</b>	<b>43 894.7</b>	<b>3.9%</b>	<b>Defense</b>
<b>9.4%</b>	<b>90 904.0</b>	<b>9.3%</b>	<b>97 856.1</b>	<b>9.3%</b>	<b>104 555.3</b>	<b>9.3%</b>	<b>Public order and safety</b>
6.2%	60 691.3	6.2%	64 847.3	6.2%	69 604.7	6.2%	Police services
1.4%	13 711.7	1.4%	15 269.7	1.5%	16 196.7	1.4%	Law courts
1.7%	16 501.0	1.7%	17 739.2	1.7%	18 754.0	1.7%	Prisons
<b>15.6%</b>	<b>130 538.2</b>	<b>13.4%</b>	<b>140 143.9</b>	<b>13.3%</b>	<b>149 193.6</b>	<b>13.2%</b>	<b>Economic affairs</b>
1.9%	19 125.4	2.0%	19 804.5	1.9%	20 523.7	1.8%	General economic, commercial and labour affairs
1.8%	19 015.3	1.9%	20 178.8	1.9%	21 033.1	1.9%	Agriculture, forestry, fishing and hunting
3.1%	7 894.9	0.8%	7 538.9	0.7%	6 342.7	0.6%	Fuel and energy
0.6%	5 954.2	0.6%	6 446.4	0.6%	6 578.9	0.6%	Mining, manufacturing and construction
6.7%	65 583.9	6.7%	72 812.9	6.9%	79 791.2	7.1%	Transport
0.4%	3 200.6	0.3%	2 734.0	0.3%	2 960.0	0.3%	Communication
1.1%	9 763.9	1.0%	10 628.4	1.0%	11 964.0	1.1%	Economic affairs not elsewhere classified
<b>0.5%</b>	<b>6 019.2</b>	<b>0.6%</b>	<b>5 740.3</b>	<b>0.5%</b>	<b>6 159.2</b>	<b>0.5%</b>	<b>Environmental protection</b>
<b>11.4%</b>	<b>121 921.4</b>	<b>12.5%</b>	<b>130 352.9</b>	<b>12.4%</b>	<b>138 376.8</b>	<b>12.3%</b>	<b>Housing and community amenities</b>
2.5%	27 592.8	2.8%	30 842.1	2.9%	32 557.4	2.9%	Housing development
5.4%	53 937.8	5.5%	59 582.6	5.7%	63 466.2	5.6%	Community development
3.5%	40 390.8	4.1%	39 928.2	3.8%	42 353.3	3.8%	Water supply
<b>11.4%</b>	<b>112 574.8</b>	<b>11.5%</b>	<b>120 641.0</b>	<b>11.5%</b>	<b>127 394.4</b>	<b>11.3%</b>	<b>Health</b>
<b>0.7%</b>	<b>6 351.7</b>	<b>0.7%</b>	<b>6 580.8</b>	<b>0.6%</b>	<b>6 919.1</b>	<b>0.6%</b>	<b>Recreation and culture</b>
<b>19.2%</b>	<b>189 522.7</b>	<b>19.4%</b>	<b>201 349.3</b>	<b>19.2%</b>	<b>215 121.1</b>	<b>19.1%</b>	<b>Education</b>
<b>14.8%</b>	<b>146 930.1</b>	<b>15.1%</b>	<b>158 634.8</b>	<b>15.1%</b>	<b>171 897.2</b>	<b>15.2%</b>	<b>Social protection</b>
<b>100.0%</b>	<b>975 174.9</b>	<b>100.0%</b>	<b>1 050 176.9</b>	<b>100.0%</b>	<b>1 128 398.0</b>	<b>100.0%</b>	<b>Subtotal: Functional classification</b>
-	4 090.4	-	11 405.4	-	23 375.2	-	<b>Plus:</b>
-	979 265.3	-	1 061 582.3	-	1 151 773.2	-	Contingency reserve
	<b>-154 798.8</b>		<b>-152 868.3</b>		<b>-134 586.1</b>		<b>Total consolidated expenditure</b>

2) Includes biological, heritage and specialised military assets

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

**Table 8**  
**Total debt of government 1)**

R million	1986/87	1987/88	1988/89	1989/90	1990/91	1991/92	1992/93
<b>Domestic debt</b>							
Marketable	39 956	47 385	61 124	72 923	85 546	104 646	138 681
<i>Government bonds</i>	39 195	47 173	60 860	71 026	82 824	100 662	132 853
<i>Treasury bills</i>	761	212	264	1 897	2 722	3 984	5 828
<i>Bridging bonds</i>	–	–	–	–	–	–	–
Non-marketable 3)	4 443	7 675	5 386	6 883	7 989	6 520	4 703
Gross loan debt	44 399	55 060	66 510	79 806	93 535	111 166	143 384
Cash balances 4)	-1 573	-1 588	-3 785	-11 181	-8 524	-9 762	-4 750
Net loan debt	42 826	53 472	62 725	68 625	85 011	101 404	138 634
<b>Foreign debt</b>							
Gross loan debt 5)	2 446	2 442	2 227	2 090	1 770	2 940	2 348
Cash balances 4)	–	–	–	–	–	–	–
Net loan debt	2 446	2 442	2 227	2 090	1 770	2 940	2 348
<b>Gross loan debt</b>	<b>46 845</b>	<b>57 502</b>	<b>68 737</b>	<b>81 896</b>	<b>95 305</b>	<b>114 106</b>	<b>145 732</b>
<b>Net loan debt</b>	<b>45 272</b>	<b>55 914</b>	<b>64 952</b>	<b>70 715</b>	<b>86 781</b>	<b>104 344</b>	<b>140 982</b>
Gold and Foreign Exchange Contingency Reserve Account 6)	-3 469	-2 554	-11 158	-14 140	-10 351	-12 508	-8 934
<b>Composition of gross debt (excluding deduction of cash balances)</b>							
Marketable domestic debt	85.3%	82.4%	88.9%	89.0%	89.8%	91.7%	95.2%
<i>Government bonds</i>	83.7%	82.0%	88.5%	86.7%	86.9%	88.2%	91.2%
<i>Treasury bills</i>	1.6%	0.4%	0.4%	2.3%	2.9%	3.5%	4.0%
<i>Bridging bonds</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-marketable domestic debt 3)	9.5%	13.3%	7.8%	8.4%	8.4%	5.7%	3.2%
Domestic debt	94.8%	95.8%	96.8%	97.4%	98.1%	97.4%	98.4%
Foreign debt 5)	5.2%	4.2%	3.2%	2.6%	1.9%	2.6%	1.6%
<b>Total as percentage of GDP:</b>							
Gross domestic debt	28.5%	30.3%	30.3%	30.6%	31.2%	32.3%	37.5%
Net domestic debt	27.5%	29.4%	28.6%	26.3%	28.4%	29.5%	36.2%
Gross foreign debt	1.6%	1.3%	1.0%	0.8%	0.6%	0.9%	0.6%
Net foreign debt	1.6%	1.3%	1.0%	0.8%	0.6%	0.9%	0.6%
Gross loan debt	30.1%	31.6%	31.3%	31.4%	31.8%	33.2%	38.1%
Net loan debt	29.1%	30.7%	29.6%	27.1%	29.0%	30.3%	36.8%

Source: 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 2011.
- 3) Includes non-marketable Treasury bills, retail bonds, former Namibian loans and loan levies.

**Table 8**  
**Total debt of government 1)**

1993/94	1994/95	1995/96	1996/97	1997/98	1998/99	1999/00	R million
							<b>Domestic debt</b>
181 460	225 662	263 844	290 424	318 773	344 938	354 706	Marketable
174 892	210 191	248 877	276 124	301 488	325 938	332 706	Government bonds
6 568	7 018	10 700	14 300	17 285	19 000	22 000	Treasury bills
–	8 453	4 267	–	–	–	–	Bridging bonds
3 310	5 705	4 700	6 421	2 778	2 013	998	3) Non-marketable
184 770	231 367	268 544	296 845	321 551	346 951	355 704	4) Gross loan debt
-4 591	-6 665	-8 630	-2 757	-4 798	-5 166	-7 285	Cash balances
180 179	224 702	259 914	294 088	316 753	341 785	348 419	Net loan debt
							<b>Foreign debt</b>
5 201	8 784	10 944	11 394	14 560	16 276	25 799	5) Gross loan debt
–	–	–	–	–	–	–	4) Cash balances
5 201	8 784	10 944	11 394	14 560	16 276	25 799	Net loan debt
<b>189 971</b>	<b>240 151</b>	<b>279 488</b>	<b>308 239</b>	<b>336 111</b>	<b>363 227</b>	<b>381 503</b>	<b>Gross loan debt</b>
<b>185 380</b>	<b>233 486</b>	<b>270 858</b>	<b>305 482</b>	<b>331 313</b>	<b>358 061</b>	<b>374 218</b>	<b>Net loan debt</b>
							6) Gold and Foreign Exchange Contingency Reserve Account
-2 190	-4 147	–	-2 169	-73	-14 431	-9 200	
							<b>Composition of gross debt (excluding deduction of cash balances)</b>
95.5%	94.0%	94.4%	94.2%	94.8%	95.0%	93.0%	Marketable domestic debt
92.1%	87.5%	89.0%	89.6%	89.7%	89.7%	87.2%	Government bonds
3.5%	2.9%	3.8%	4.6%	5.1%	5.2%	5.8%	Treasury bills
0.0%	3.5%	1.5%	0.0%	0.0%	0.0%	0.0%	Bridging bonds
1.7%	2.4%	1.7%	2.1%	0.8%	0.6%	0.3%	3) Non-marketable domestic debt
97.3%	96.3%	96.1%	96.3%	95.7%	95.5%	93.2%	5) Domestic debt
2.7%	3.7%	3.9%	3.7%	4.3%	4.5%	6.8%	Foreign debt
							<b>Total as percentage of GDP:</b>
41.8%	46.5%	47.6%	46.7%	45.9%	45.8%	42.5%	Gross domestic debt
40.8%	45.2%	46.1%	46.3%	45.3%	45.1%	41.6%	Net domestic debt
1.2%	1.8%	1.9%	1.8%	2.1%	2.1%	3.1%	Gross foreign debt
1.2%	1.8%	1.9%	1.8%	2.1%	2.1%	3.1%	Net foreign debt
43.0%	48.3%	49.5%	48.5%	48.0%	48.0%	45.6%	Gross loan debt
41.9%	47.0%	48.0%	48.1%	47.3%	47.3%	44.7%	Net loan debt

Source: National Treasury and South African Reserve Bank.

- 4) Bank balances of the National Revenue Fund (balances of government's accounts with the Reserve Bank and commercial banks).
- 5) Valued at appropriate foreign exchange rates up to 31 March 2010 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 January 2011, projected to depreciate in line with inflation differentials.
- 6) The balance on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2011 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	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
<b>Domestic debt</b>							
Marketable	365 231	349 415	350 870	388 300	428 593	457 780	467 864
<i>Government bonds</i>	339 731	331 505	328 820	359 700	394 143	417 380	422 064
<i>Treasury bills</i>	25 500	17 910	22 050	28 600	34 450	40 400	45 800
<i>Bridging bonds</i>	–	–	–	–	–	–	–
Non-marketable 3)	2 382	2 030	1 910	1 999	3 498	3 699	3 238
Gross loan debt	367 613	351 445	352 780	390 299	432 091	461 479	471 102
Cash balances 4)	-2 650	-6 549	-9 730	-12 669	-30 870	-58 187	-75 315
Net loan debt	364 963	344 896	343 050	377 630	401 221	403 292	395 787
<b>Foreign debt</b>							
Gross loan debt 5)	31 938	82 009	74 286	64 670	69 405	66 846	82 581
Cash balances 4)	–	–	–	–	–	–	–
Net loan debt	31 938	82 009	74 286	64 670	69 405	66 846	82 581
<b>Gross loan debt</b>	<b>399 551</b>	<b>433 454</b>	<b>427 066</b>	<b>454 969</b>	<b>501 496</b>	<b>528 325</b>	<b>553 683</b>
<b>Net loan debt</b>	<b>396 901</b>	<b>426 905</b>	<b>417 336</b>	<b>442 300</b>	<b>470 626</b>	<b>470 138</b>	<b>478 368</b>
Gold and Foreign Exchange Contingency Reserve Account 6)	-18 170	-28 024	-36 577	-18 036	-5 292	1 751	28 514
<b>Composition of gross debt (excluding deduction of cash balances)</b>							
Marketable domestic debt	91.4%	80.6%	82.2%	85.3%	85.5%	86.6%	84.5%
<i>Government bonds</i>	85.0%	76.5%	77.0%	79.1%	78.6%	79.0%	76.2%
<i>Treasury bills</i>	6.4%	4.1%	5.2%	6.3%	6.9%	7.6%	8.3%
<i>Bridging bonds</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-marketable domestic debt 3)	0.6%	0.5%	0.4%	0.4%	0.7%	0.7%	0.6%
Domestic debt	92.0%	81.1%	82.6%	85.8%	86.2%	87.3%	85.1%
Foreign debt 5)	8.0%	18.9%	17.4%	14.2%	13.8%	12.7%	14.9%
<b>Total as percentage of GDP:</b>							
Gross domestic debt	38.6%	33.5%	29.3%	29.9%	29.8%	28.6%	25.7%
Net domestic debt	38.3%	32.9%	28.5%	29.0%	27.7%	25.0%	21.6%
Gross foreign debt	3.4%	7.8%	6.2%	5.0%	4.8%	4.1%	4.5%
Net foreign debt	3.4%	7.8%	6.2%	5.0%	4.8%	4.1%	4.5%
Gross loan debt	42.0%	41.3%	35.5%	34.9%	34.6%	32.7%	30.2%
Net loan debt	41.7%	40.7%	34.7%	33.9%	32.5%	29.1%	26.1%

Source: 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 2011.
- 3) Includes non-marketable Treasury bills, retail bonds, former Namibian loans and loan levies.

**Table 8**  
**Total debt of government 1)**

2007/08	2008/09	2009/10	2010/11 <sup>2)</sup>	2011/12	2012/13	2013/14	R million
							<b>Domestic debt</b>
478 265	527 751	700 532	869 947	1 047 828	1 224 651	1 387 671	Marketable
426 415	462 751	585 992	733 797	889 678	1 044 501	1 186 521	Government bonds
51 850	65 000	114 540	136 150	158 150	180 150	201 150	Treasury bills
–	–	–	–	–	–	–	Bridging bonds
2 555	1 956	4 943	23 448	25 004	25 593	27 585	3) Non-marketable
480 821	529 707	705 475	893 395	1 072 832	1 250 244	1 415 256	Gross loan debt
-93 809	-101 349	-106 550	-109 053	-102 157	-102 157	-102 157	4) Cash balances
387 012	428 358	598 925	784 342	970 675	1 148 087	1 313 099	Net loan debt
							<b>Foreign debt</b>
96 218	97 268	99 454	95 289	100 391	108 530	110 074	5) Gross loan debt
–	–	-25 176	-57 241	-72 237	-56 817	-34 911	4) Cash balances
96 218	97 268	74 278	38 048	28 154	51 713	75 163	Net loan debt
<b>577 039</b>	<b>626 975</b>	<b>804 929</b>	<b>988 684</b>	<b>1 173 223</b>	<b>1 358 774</b>	<b>1 525 330</b>	<b>Gross loan debt</b>
<b>483 230</b>	<b>525 626</b>	<b>673 203</b>	<b>822 390</b>	<b>998 829</b>	<b>1 199 800</b>	<b>1 388 262</b>	<b>Net loan debt</b>
							Gold and Foreign Exchange Contingency Reserve Account
72 189	101 585	35 618	17 270	17 270	17 270	17 270	6)
							<b>Composition of gross debt (excluding deduction of cash balances)</b>
82.9%	84.2%	87.0%	88.0%	89.3%	90.1%	91.0%	Marketable domestic debt
73.9%	73.8%	72.8%	74.2%	75.8%	76.9%	77.8%	Government bonds
9.0%	10.4%	14.2%	13.8%	13.5%	13.3%	13.2%	Treasury bills
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Bridging bonds
0.4%	0.3%	0.6%	2.4%	2.1%	1.9%	1.8%	3) Non-marketable domestic debt
83.3%	84.5%	87.6%	90.4%	91.4%	92.0%	92.8%	Domestic debt
16.7%	15.5%	12.4%	9.6%	8.6%	8.0%	7.2%	5) Foreign debt
							<b>Total as percentage of GDP:</b>
23.1%	22.9%	28.9%	33.5%	36.8%	39.1%	40.0%	Gross domestic debt
18.6%	18.5%	24.5%	29.4%	33.3%	35.9%	37.1%	Net domestic debt
4.6%	4.2%	4.1%	3.6%	3.4%	3.4%	3.1%	Gross foreign debt
4.6%	4.2%	3.0%	1.4%	1.0%	1.6%	2.1%	Net foreign debt
27.8%	27.1%	33.0%	37.1%	40.2%	42.4%	43.1%	Gross loan debt
23.2%	22.7%	27.6%	30.8%	34.3%	37.5%	39.3%	Net loan debt

Source: National Treasury and South African Reserve Bank.

- 4) Bank balances of the National Revenue Fund (balances of government's accounts with the Reserve Bank and commercial banks).
- 5) Valued at appropriate foreign exchange rates up to 31 March 2010 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 January 2011, projected to depreciate in line with inflation differentials.
- 6) The balance on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2011 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	2007/08			2008/09		
	Domestic	Foreign	Total	Domestic	Foreign	Total
<b>General Government Sector</b>	<b>872</b>	<b>–</b>	<b>872</b>	<b>595</b>	<b>–</b>	<b>595</b>
Central Government	872	–	872	595	–	595
<i>Former regional authorities</i>	212	–	212	206	–	206
<i>Guarantee scheme for housing loans to employees</i>	374	–	374	255	–	255
<i>Guarantee scheme for motor vehicles - senior officials</i>	10	–	10	8	–	8
<i>Universities and Technikons</i>	276	–	276	126	–	126
<b>Public Entities</b>	<b>44 646</b>	<b>18 781</b>	<b>63 427</b>	<b>42 976</b>	<b>19 315</b>	<b>62 291</b>
Non-financial	42 304	5 173	47 477	41 334	5 521	46 855
<i>Central Energy Fund</i>	–	243	243	–	130	130
<i>Denel</i>	–	–	–	880	–	880
<i>Eskom</i>	–	–	–	–	–	–
<i>Irrigation Boards</i>	43	–	43	43	–	43
<i>Kalahari East Water Board</i>	16	–	16	16	–	16
<i>Komati Basin Water Authority</i>	1 514	–	1 514	1 453	–	1 453
<i>Lesotho Highlands Development Authority</i>	9	604	613	7	517	524
<i>Nuclear Energy Corporation of South Africa</i>	20	–	20	20	–	20
<i>Passenger Rail Agency of South Africa</i>	–	–	–	–	–	–
<i>South African Airways</i>	4 460	–	4 460	4 460	–	4 460
<i>South African Broadcasting Corporation</i>	–	–	–	–	–	–
<i>South African National Roads Agency Limited</i>	6 441	–	6 441	6 708	–	6 708
<i>Telkom South Africa</i>	–	140	140	–	138	138
<i>Trans-Caledon Tunnel Authority</i>	19 021	250	19 271	19 363	225	19 588
<i>Transnet</i>	10 780	3 936	14 716	8 384	4 511	12 895
Financial	2 342	13 608	15 950	1 642	13 794	15 436
<i>Development Bank of Southern Africa</i>	–	12 414	12 414	–	12 348	12 348
<i>Industrial Development Corporation of South Africa</i>	–	1 194	1 194	–	1 446	1 446
<i>Land Bank</i>	1 500	–	1 500	1 500	–	1 500
<i>South African Reserve Bank</i>	842	–	842	142	–	142
<b>Private Sector</b>	<b>95</b>	<b>–</b>	<b>95</b>	<b>94</b>	<b>–</b>	<b>94</b>
Agricultural Co-operatives	95	–	95	94	–	94
<b>Foreign Sector</b>	<b>91</b>	<b>–</b>	<b>91</b>	<b>58</b>	<b>–</b>	<b>58</b>
Foreign Central Banks and Governments	91	–	91	58	–	58
<b>Total</b>	<b>45 704</b>	<b>18 781</b>	<b>64 485</b>	<b>43 723</b>	<b>19 315</b>	<b>63 038</b>

1) As projected at the end of December 2010.

**Table 9**  
**Financial guarantees:**  
**Amounts drawn on government guarantees**

2009/10			2010/11 <sup>1)</sup>			
Domestic	Foreign	Total	Domestic	Foreign	Total	R million
418	-	418	374	-	374	<b>General Government Sector</b>
418	-	418	374	-	374	Central Government
190	-	190	145	-	145	<i>Former regional authorities</i>
154	-	154	156	-	156	<i>Guarantee scheme for housing loans to employees</i>
3	-	3	2	-	2	<i>Guarantee scheme for motor vehicles - senior officials</i>
71	-	71	71	-	71	<i>Universities and Technikons</i>
<b>111 403</b>	<b>17 159</b>	<b>128 562</b>	<b>118 036</b>	<b>41 288</b>	<b>159 324</b>	<b>Public Entities</b>
93 703	5 037	98 740	101 086	29 972	131 058	Non-financial
-	19	19	-	-	-	<i>Central Energy Fund</i>
1 850	-	1 850	1 850	-	1 850	<i>Denel</i>
46 678	-	46 678	45 633	25 669	71 302	<i>Eskom</i>
46	-	46	46	-	46	<i>Irrigation Boards</i>
16	-	16	17	-	17	<i>Kalahari East Water Board</i>
1 406	-	1 406	1 400	-	1 400	<i>Komati Basin Water Authority</i>
5	396	401	4	243	247	<i>Lesotho Highlands Development Authority</i>
20	-	20	20	-	20	<i>Nuclear Energy Corporation of South Africa</i>
1 217	-	1 217	1 400	-	1 400	<i>Passenger Rail Agency of South Africa</i>
1 300	51	1 351	1 300	-	1 300	<i>South African Airways</i>
1 000	-	1 000	1 000	-	1 000	<i>South African Broadcasting Corporation</i>
12 287	-	12 287	23 699	-	23 699	<i>South African National Roads Agency Limited</i>
-	108	108	-	88	88	<i>Telkom South Africa</i>
20 523	198	20 721	18 630	170	18 800	<i>Trans-Caledon Tunnel Authority</i>
7 355	4 265	11 620	6 087	3 802	9 889	<i>Transnet</i>
17 700	12 122	29 822	16 950	11 316	28 266	Financial
15 200	11 170	26 370	15 200	10 533	25 733	<i>Development Bank of Southern Africa</i>
-	952	952	-	783	783	<i>Industrial Development Corporation of South Africa</i>
2 500	-	2 500	1 750	-	1 750	<i>Land Bank</i>
-	-	-	-	-	-	<i>South African Reserve Bank</i>
<b>94</b>	<b>-</b>	<b>94</b>	<b>94</b>	<b>-</b>	<b>94</b>	<b>Private Sector</b>
94	-	94	94	-	94	Agricultural Co-operatives
<b>25</b>	<b>-</b>	<b>25</b>	<b>25</b>	<b>-</b>	<b>25</b>	<b>Foreign Sector</b>
25	-	25	25	-	25	Foreign Central Banks and Governments
<b>111 940</b>	<b>17 159</b>	<b>129 099</b>	<b>118 529</b>	<b>41 288</b>	<b>159 817</b>	<b>Total</b>

