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

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

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

The revenue figures prior to 1994/95 have been adjusted to show income flowing to the revenue accounts of the former self-governing territories and TBVC-states as revenue. These include income taxes, general sales tax, value-added tax, non-resident shareholders tax, stamp duties and fees and mining leases as well as revenue previously collected on behalf of these authorities. Where applicable, similar adjustments have been made in 1994/95 and later years.

### **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 is included in the appropriations of national departments. All foreign technical assistance and RDP-related grants are paid to the RDP Fund account that is separated from the accounts of government. Departments incur expenditure on RDP-related projects in suspense accounts and claim refunds to clear these accounts from the RDP Fund.

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

As part of state debt management and market-making actions, existing government stock is consolidated, repurchased and switched into new government stock. In this process Government may either make a capital profit, which is regarded as revenue, or earn a premium, which is a book entry change in the discount on government stock. The premium arises if the discount on the redeemed government stock is greater than the discount on the new stock.<sup>1</sup> In the government's

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

accounting system, this premium is credited to the National Revenue Fund as a receipt under “departmental activities”. However, since the premium does not represent a cash flow, it is treated here as a loan redemption item and not as revenue.

### Sources of information

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

- Reports of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs (1974/75 to 1993/94), the Accounts of the National Government (1994/95 to 1999/00) and the Revenue Accounts of the former self-governing territories and TBVC-states.
- Reports of the Auditor-General on the Appropriation Accounts of the nine provinces, as well as draft Appropriation Accounts for some of the provinces.
- Printed Estimates of Revenue and Expenditure for the national and provincial budgets.
- Printed Estimates of Revenue for the budgets of the former self-governing territories and TBVC-states.
- The South African Reserve Bank.
- The Development Bank of Southern Africa.
- Annual statements of the Branches: Inland Revenue and Customs and Excise (previously of the Department of Finance) and of the South African Revenue Service.
- Monthly press releases of the National Treasury, published in terms of Section 32 of the Public Finance Management Act.

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

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

Table 1 summarises the main budget balances since 1995/96 and medium term estimates to 2004/05. Repayments of loans and advances, which were previously shown as negative expenditure, have been reclassified as revenue. Given that the same amount is added to both revenue and expenditure, the national budget deficit is unaffected.

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

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

Prior to the 1998 Budget Review, transfers from the Strategic Fuel Fund and the National Supplies Procurement Fund, as well as proceeds from the sale and restructuring of state assets, were treated as financing items. These, together with extraordinary payments unrelated to expenditure, are now shown below the deficit and before financing. The reclassification does not affect the budget deficit.

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

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

Table 2 presents a summary of revenue and 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) and are classified according to standard international categories:

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

The current list of revenue items used to classify non-tax revenue for national government does not provide adequate detail for the classification of the revenue transactions of departments. Included in the classifications are various items that are not regarded as revenue, but are not adequately dealt with elsewhere, for example, stale cheques. In order to address this problem a new chart of accounts is being developed as part of the ledgers of government. This will be fully GFS compatible and will support the new reporting formats proposed as part of the budget reform process.

The new revenue chart of accounts will be further enhanced by a new departmental revenue reporting format, in line with the *2001 Manual on Government Finance Statistics*. It will be introduced on 1 April 2002 and the aim is to have all national departments reporting in the new format by the end of the 2002/03 fiscal year. This new reporting system will considerably improve the quality of revenue statistics.

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

Table 4 contains estimates of expenditure on national budget votes for the period 1998/99 to 2004/05. These include amounts appropriated in the Main Budget and the Adjustments Budget. Preliminary estimates of underspending on each vote in 2001/02 are shown. In all years prior to 2000/01, capital works undertaken by the Department of Public Works on behalf of other departments are distributed to these votes to give estimated total expenditure for each of the departments. These capital works amounts are now included in the individual departments appropriations.

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

Tables 5 and 6 show economic and functional classifications of national and provincial government expenditure. The national expenditure figures are for the 2002 Budget. In the provinces, however, expenditure estimates are preliminary, as their budgets are tabled after the National Budget. Provincial estimates are based on preliminary budget statements provided by the provinces and are subject to change before being tabled in the provincial legislature.

In the 2002 Budget adjustments have been made to the data used as input for the economic and functional classifications. These changes have mainly been based on a detailed reclassification of expenditure done within the ledgers of government. This reclassification of items was done in cooperation with the South African Reserve Bank and Statistics South Africa. The reclassified data were used as the base for compiling the consolidated tables and are more consistent with GFS principles. This results in the data in tables 5 and 6 not being strictly comparable to the same tables published in previous budgets.

The reclassification of expenditure items to produce the GFS statistics is a cumbersome and time consuming process in which misclassification or misinterpretation of departmental accounts or spending plans can arise. In order to reduce the likelihood of such errors and expedite the process, it was decided to introduce the GFS classification as the basis for reporting in all financial publications of government. This implies that all the reporting formats of government will eventually comply with GFS standards.

In order to build the GFS classification into the reporting systems of government the National Treasury started with the development of a new chart of accounts to be implemented in the financial systems. As a first step a new detailed list of spending items was developed consolidating all items in the ledgers of government into one single set with no duplications. This set of accounting codes will be mapped according to the GFS system and will provide better quality GFS data for reporting and budgeting purposes. Roll out to national departments will commence during the 2002/03 fiscal year.

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

Table 7 shows the major components of government debt. The primary source of this table is the *Quarterly Bulletin* of the South African Reserve Bank. The projections for 2001/02 to 2004/05 were done by the National Treasury and are based on national budget data.

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

The national government furnishes guarantees to various institutions. These guarantees will realise as liabilities to the state only if these institutions are unable to meet their commitments. It is not possible to anticipate the portion of these guarantees that will be realised as liabilities to the national government, and they are therefore disclosed as *contingent liabilities* in Government's *Statement of Liabilities and Financially Related Assets*. Amounts drawn in respect of guarantees and interest on these amounts, if guaranteed, are disclosed.

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

R million	Actual outcome				Preliminary outcome	
	1995/96	1996/97	1997/98	1998/99	1999/00	2000/01
<b>Revenue</b>						
Tax revenue (gross)	127,193.9	147,211.1	165,363.4	184,664.4	200,640.7	220,273.5
Less: SACU payments	-3,890.1	-4,362.7	-5,237.2	-5,576.7	-7,197.3	-8,396.1
Non-tax current revenue	2,675.6	3,629.2	3,244.9	4,890.9	4,677.3	3,704.4
Total current revenue	125,979.4	146,477.7	163,371.2	183,978.6	198,120.7	215,581.9
Capital revenue 2)	23.4	14.7	18.4	26.9	41.7	10.0
<b>Total budget revenue</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>215,591.9</b>
<b>Expenditure</b>						
Statutory and standing appropriations	29,366.7	33,644.8	39,093.8	127,291.4	134,563.3	145,960.4
Cost of servicing state debt 3)	29,269.4	33,160.4	38,819.7	42,669.3	44,289.7	46,320.9
Provincial equitable share 4)				84,342.0	89,094.6	98,397.8
Other 5)	97.3	484.4	274.1	280.1	1,179.0	1,241.6
Appropriated by vote	123,041.4	142,179.7	150,853.6	75,282.8	80,186.7	87,981.6
Current 6)	116,102.9	135,968.4	140,124.7	65,332.1	71,473.3	77,896.7
Capital 7)	6,938.5	6,211.3	10,729.0	9,950.7	8,713.4	10,084.8
Recovery from the pension fund	-1,023.0	-334.5	-	-1,158.0	-	-
Plus: Contingency reserve	-	-	-	-	-	-
<b>Total expenditure and lending</b>	<b>151,385.1</b>	<b>175,490.0</b>	<b>189,947.5</b>	<b>201,416.2</b>	<b>214,749.9</b>	<b>233,941.9</b>
<b>Budget deficit</b>	<b>-25,382.4</b>	<b>-28,997.6</b>	<b>-26,557.9</b>	<b>-17,410.8</b>	<b>-16,587.6</b>	<b>-18,350.0</b>
Deficit as percentage of GDP	4.5%	4.6%	3.8%	2.3%	2.0%	2.0%
Extraordinary transfers 8)	-3,110.4	-	-1.2	-936.1	-1,485.4	-2,297.2
Proceeds from sales of state assets and strategic supplies 9)	1,391.4	1,629.4	2,947.4	2,757.6	7,238.3	2,983.5
<b>Net borrowing requirement</b>	<b>-27,101.4</b>	<b>-27,368.2</b>	<b>-23,611.7</b>	<b>-15,589.3</b>	<b>-10,834.7</b>	<b>-17,663.7</b>
<b>Financing</b>						
<b>Change in loan liabilities</b>						
Domestic short-term loans (net)	-1,314.3	1,740.3	1,897.1	1,352.7	1,884.1	4,978.9
Domestic long-term loans (net)	29,665.7	20,869.5	17,687.0	18,215.2	3,031.9	6,406.3
Loans issued for financing:	29,665.6	20,869.5	17,687.0	18,215.2	3,031.9	6,463.7
New Loans	48,675.7	42,993.1	31,622.5	39,309.6	22,703.8	22,593.0
Less: Discount	-8,381.0	-6,683.7	-3,014.6	-6,193.8	-3,685.8	-964.6
Scheduled redemptions	-8,843.2	-12,883.6	-10,845.9	-14,900.6	-15,981.0	-15,161.6
Buy back (net of book profit)	-1,785.9	-2,556.3	-75.0	-	-5.1	-3.1
Loans issued for switches	0.1	-	-	-	-	-57.4
New Loans	16,461.2	17,825.6	19,677.7	-	5,575.8	5,563.8
Less: Discount	-1,436.9	-276.6	-956.0	-	-601.5	-168.5
Loans switched (net of book profit)	-15,024.2	-17,549.0	-18,721.7	-	-4,974.3	-5,452.7
Foreign loans (net)	1,714.7	338.0	3,155.5	-677.5	8,513.9	1,901.8
New loans	1,856.9	2,851.7	3,898.2	11.7	13,259.6	1,987.5
Export credit facilities	-	-	-	-	-	1,976.9
Transfer from IMF Accounts at SARB	-	345.3	1,381.2	1,035.9	-	-
Less: Discount	-3.9	-20.7	-14.4	-	-67.2	-
Redemptions	-138.3	-2,838.3	-2,109.5	-1,725.1	-4,678.5	-2,062.6
Change in cash and other balances (- increase)	-2,964.7	4,420.4	872.1	-3,301.1	-2,595.2	4,376.7
<b>Total financing (net)</b>	<b>27,101.4</b>	<b>27,368.2</b>	<b>23,611.7</b>	<b>15,589.3</b>	<b>10,834.7</b>	<b>17,663.7</b>
Gross domestic product (GDP)	564,164	635,183	699,618	753,829	821,144	910,500

1) This table summarises revenue, expenditure and the main budget balance since 1995/96. As available data are incomplete, the estimates are not fully consistent with other sources, such as the Reserve Bank government finance statistics series.

2) Sales of fixed capital assets. Transfers from the National Supplies Procurement Fund and Strategic Fuel Fund are excluded.

3) Excluding discount on the sales of new government stock, premium on debt portfolio restructuring and revaluation of foreign loan repayments. Including management costs. Figures from 1996/97 onwards are not comparable with those before, because of the inclusion of interest on section 239 debt in the National Budget state debt cost. Prior to 1996/97 provision for these amounts was included under transfers to provinces.

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

5) Includes standing appropriations comprising realised guarantee liabilities, subscriptions payments to IDA and IBRD, as well as valuation

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

2001/02			2002/03	2003/04	2004/05	
Budget estimate	Revised estimate	Deviation	Budget estimate	Budget estimate	Budget estimate	R million
236,808.2	252,205.5	15,397.3	268,506.4	291,863.1	316,391.5	<b>Revenue</b>
-8,205.0	-8,205.0	0.0	-8,259.4	-8,755.0	-9,280.3	Tax revenue (gross)
4,711.4	4,416.7	-294.7	4,940.0	5,568.0	6,065.0	Less: SACU payments
						Non-tax current revenue
233,314.7	248,417.2	15,102.5	265,187.0	288,676.1	313,176.2	Total current revenue
123.3	30.0	-93.3	30.0	32.0	35.0	2) Capital revenue
<b>233,438.0</b>	<b>248,447.2</b>	<b>15,009.2</b>	<b>265,217.0</b>	<b>288,708.1</b>	<b>313,211.2</b>	<b>Total budget revenue</b>
						<b>Expenditure</b>
157,801.9	158,345.9	544.0	170,294.1	181,961.0	193,318.6	Statutory and standing appropriations
48,138.0	47,515.1	-622.9	47,502.9	49,844.8	52,433.6	3) Cost of servicing state debt
106,260.5	107,460.3	1,199.9	119,452.1	128,466.0	137,089.1	4) Provincial equitable share
3,403.4	3,370.5	-32.9	3,339.1	3,650.2	3,796.0	5) Other
98,515.8	104,243.8	5,728.0	114,315.0	124,269.9	132,242.6	Appropriated by vote
83,324.4	90,634.8	7,310.3	97,300.5	104,666.8	110,669.8	6) Current
15,191.4	13,609.1	-1,582.3	17,014.4	19,603.1	21,572.8	7) Capital
-	-	-	-	-	-	Recovery from the pension fund
2,000.0	-	-2,000.0	3,300.0	5,000.0	9,000.0	Plus: Contingency reserve
<b>258,317.7</b>	<b>262,589.8</b>	<b>4,272.0</b>	<b>287,909.1</b>	<b>311,230.9</b>	<b>334,561.3</b>	<b>Total expenditure and lending</b>
<b>-24,879.7</b>	<b>-14,142.6</b>	<b>10,737.2</b>	<b>-22,692.1</b>	<b>-22,522.8</b>	<b>-21,350.1</b>	<b>Budget deficit</b>
2.5%	1.4%	-1.1%	2.1%	1.9%	1.7%	Deficit as percentage of GDP
-571.0	-2,075.0	-1,504.0	-1,571.0	-	-	8) Extraordinary transfers
18,000.0	4,721.2	-13,278.8	12,000.0	5,000.0	5,000.0	9) Proceeds from sales of state assets and strategic supplies
<b>-7,450.7</b>	<b>-11,496.3</b>	<b>-4,045.6</b>	<b>-12,263.1</b>	<b>-17,522.8</b>	<b>-16,350.1</b>	<b>Net borrowing requirement</b>
						<b>Financing</b>
						<b>Change in loan liabilities</b>
<b>3,500.0</b>	<b>-7,590.0</b>	<b>-11,090.0</b>	<b>4,000.0</b>	<b>6,000.0</b>	<b>6,000.0</b>	<b>Domestic short-term loans (net)</b>
<b>-7,353.7</b>	<b>-11,060.5</b>	<b>-3,706.8</b>	<b>-10,959.6</b>	<b>8,958.7</b>	<b>20,592.8</b>	<b>Domestic long-term loans (net)</b>
-7,353.7	-13,277.1	-5,923.4	-11,459.6	8,958.7	20,592.8	Loans issued for financing:
16,984.6	13,456.6	-3,528.0	13,259.3	35,209.7	46,751.1	New Loans
-413.5	-323.3	90.2	-90.5	-119.1	-	Less: Discount
-22,924.8	-22,432.1	492.7	-21,628.4	-26,131.9	-26,158.3	Scheduled redemptions
-1,000.0	-3,978.3	-2,978.3	-3,000.0	-	-	Buy back (net of book profit)
-	2,216.6	2,216.6	500.0	-	-	Loans issued for switches
-	40,914.1	40,914.1	500.0	-	-	New Loans
-	-1,675.3	-1,675.3	-	-	-	Less: Discount
-	-37,022.2	-37,022.2	-	-	-	Loans switched (net of book profit)
<b>11,304.4</b>	<b>33,117.4</b>	<b>21,813.0</b>	<b>16,274.9</b>	<b>10,564.1</b>	<b>-18,242.7</b>	<b>Foreign loans (net)</b>
8,000.0	29,873.7	21,873.7	10,770.0	8,227.5	2,795.0	New loans
3,360.0	3,369.7	9.7	5,533.0	6,139.0	5,211.0	Export credit facilities
-	-	-	-	-	-	Transfer from IMF Accounts at SARB
-	-57.1	-57.1	-	-	-	Less: Discount
-55.6	-68.9	-13.3	-28.1	-3,802.4	-26,248.7	Redemptions
-	-2,970.6	-2,970.6	2,947.8	-8,000.0	8,000.0	Change in cash and other balances (- increase)
<b>7,450.7</b>	<b>11,496.3</b>	<b>4,045.6</b>	<b>12,263.1</b>	<b>17,522.8</b>	<b>16,350.1</b>	<b>Total financing (net)</b>
987,200	990,000		1,082,800	1,178,900	1,277,500	Gross domestic product (GDP)

adjustment payments to the IMF and other statutory appropriations such as Judges salaries and skills development funds.

- 6) Expenditure on goods and services and current transfers to businesses, households, the rest of the world and other levels and funds of general government.  
7) Acquisition of fixed capital assets, stock, land and intangible assets, and capital transfers to business, households, the rest of the world and other levels and funds of general government.  
8) Includes premiums received on destination bonds in switch auctions, previously recorded as revenue.  
9) Includes "book profit" on domestic government bond buy-backs and source bonds issued in switch auctions, previously included as non-tax revenue. This does not represent actual cash receipts and is therefore excluded from revenue.

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Table 2  
Main Budget:  
Summary of revenue 1)

	Actual collections						
	1984/85	1985/86	1986/87	1987/88	1988/89	1989/90	1990/91
<b>R million</b>							
<b>Taxes on income and profits</b>	<b>13,916.2</b>	<b>17,417.6</b>	<b>19,654.9</b>	<b>22,109.2</b>	<b>26,671.1</b>	<b>34,430.7</b>	<b>39,580.9</b>
Persons and individuals	7,850.9	9,078.4	10,467.7	12,666.9	14,910.4	20,008.8	24,149.6
Gold mines	1,598.9	2,453.4	2,523.5	2,074.6	1,694.7	1,016.1	644.4
Other mines	322.6	577.2	1,028.6	963.3	1,312.8	1,791.5	2,246.0
Companies	3,820.1	4,855.3	5,113.5	5,868.8	8,236.0	11,013.3	11,870.5
Secondary tax on companies	-	-	-	-	-	-	-
Tax on retirement funds	-	-	-	-	-	-	-
Other	323.7	453.3	521.6	535.5	517.2	601.1	670.4
<b>Taxes on payroll and workforce</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Skills development levy	-	-	-	-	-	-	-
<b>Taxes on property</b>	<b>421.3</b>	<b>467.3</b>	<b>580.8</b>	<b>824.3</b>	<b>823.0</b>	<b>1,033.6</b>	<b>1,098.2</b>
Donations tax	4.7	3.2	3.9	5.5	3.2	4.3	6.5
Estate duty	100.4	139.4	147.3	142.6	136.5	75.9	82.0
Marketable securities tax	30.6	58.6	141.0	225.5	138.5	278.1	243.3
Transfer duties	285.6	266.1	288.7	450.8	544.8	675.3	766.4
Demutualisation charge	-	-	-	-	-	-	-
<b>Domestic taxes on goods and services</b>	<b>8,162.4</b>	<b>10,596.4</b>	<b>11,492.3</b>	<b>13,197.2</b>	<b>18,196.0</b>	<b>23,684.1</b>	<b>25,722.3</b>
Value-added tax/sales tax	5,943.6	8,156.7	9,045.8	10,313.3	13,123.0	16,752.1	18,260.7
Specific excise duties	1,770.4	1,740.6	1,707.6	1,994.7	2,293.5	2,578.4	2,888.5
Ad valorem excise duties	194.2	185.8	183.2	188.8	215.3	263.6	455.9
Levies on fuel	249.1	351.5	532.4	692.8	2,555.6	4,080.7	4,103.8
Levy on financial services	-	-	-	-	-	-	-
Air departure tax	-	-	-	-	-	-	-
Other	5.1	161.8	23.3	7.5	8.6	9.3	13.3
<b>Taxes on international trade and transactions</b>	<b>1,376.6</b>	<b>1,745.0</b>	<b>2,275.6</b>	<b>2,542.1</b>	<b>4,358.8</b>	<b>4,903.7</b>	<b>4,697.6</b>
Customs duties	1,337.7	1,176.0	1,367.7	1,768.9	2,466.0	2,193.8	2,502.3
Import surcharges	-5.1	498.6	837.8	742.6	1,875.6	2,625.4	2,075.3
Other	44.0	70.4	70.1	30.7	17.2	84.6	119.9
<b>Stamp duties and fees</b>	<b>243.8</b>	<b>272.8</b>	<b>321.1</b>	<b>439.0</b>	<b>469.3</b>	<b>685.2</b>	<b>657.3</b>
<b>TOTAL TAX REVENUE (gross)</b>	<b>24,120.2</b>	<b>30,499.1</b>	<b>34,324.7</b>	<b>39,111.8</b>	<b>50,518.1</b>	<b>64,737.4</b>	<b>71,756.2</b>
<b>Non-tax current revenue</b>	<b>1,492.6</b>	<b>1,493.2</b>	<b>1,885.8</b>	<b>1,876.0</b>	<b>2,027.5</b>	<b>2,081.6</b>	<b>2,035.0</b>
Capital revenue	6.2	6.3	9.5	21.9	28.6	6.0	20.8
Recoveries of loans and repayments	47.0	56.8	202.7	204.4	7.3	81.3	105.7
Grants received (RDP Fund)	-	-	-	-	-	-	-
Less: SACU payments	-712.5	-772.1	-846.9	-927.3	-1,114.0	-1,365.8	-1,800.9
<b>TOTAL BUDGET REVENUE</b>	<b>24,953.5</b>	<b>31,283.2</b>	<b>35,575.7</b>	<b>40,286.8</b>	<b>51,467.5</b>	<b>65,540.6</b>	<b>72,116.8</b>
Current revenue	24,900.3	31,220.1	35,363.6	40,060.6	51,431.6	65,453.2	71,990.3
Direct taxes	14,021.3	17,560.2	19,806.0	22,257.3	26,810.8	34,511.0	39,669.4
Indirect taxes	10,098.9	12,938.9	14,518.7	16,854.5	23,707.3	30,226.4	32,086.9
Non-tax revenue (including grants)	1,492.6	1,493.2	1,885.8	1,876.0	2,027.5	2,081.6	2,035.0
Less: SACU payments	-712.5	-772.1	-846.9	-927.3	-1,114.0	-1,365.8	-1,800.9
Capital Revenue	6.2	6.3	9.5	21.9	28.6	6.0	20.8
Recoveries of loans and repayments	47.0	56.8	202.7	204.4	7.3	81.3	105.7
Receipts not regarded as revenue	258.8	628.2	1,445.6	559.9	602.0	3,772.0	333.6

- 1) Figures prior to 1994/95 (representing the former State Revenue Account) are adjusted to be comparable to the current National Revenue Fund (see introductory notes to this statistical annexure). Figures prior to 1995/96 include collections by the former TBVC states and self-governing territories.
- 2) Figures restated to be comparable to the cash basis of accounting.
- 3) Figures prior to 1999/00 exclude receipts from mining companies. Figures from 1999/00 onwards include receipts from all companies.
- 4) Including interest on overdue tax, non-resident shareholders' tax, non-residents' tax on interest and tax on undistributed profits.
- 5) Levy on payroll dedicated to skills development.
- 6) The 1998/99 and the 1999/00 figures include receipts of the demutualisation charge amounting to R279 million and R577 million respectively, which were not included in the budget estimates.
- 7) Including sales duty, which was replaced by a general sales tax in July 1978. The value added tax replaced the general sales tax in September 1991.

Table 2  
Main Budget:  
Summary of revenue 1)

Actual collections							
1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	1997/98	
							R million
44,661.6	47,559.4	50,933.7	61,004.7	68,883.8	82,876.1	95,003.6	<b>Taxes on income and profits</b>
29,968.9	33,833.0	37,805.3	44,972.8	51,179.3	59,519.8	68,342.4	Persons and individuals
523.7	421.5	622.5	1,172.7	893.7	507.7	332.5	Gold mines
1,048.9	575.7	508.6	457.2	714.8	1,341.6	1,349.4	Other mines
12,490.8	12,126.0	10,359.3	11,961.3	14,059.0	16,985.0	19,696.4	3) Companies
-	-	876.7	1,303.6	1,262.2	1,337.9	1,446.4	Secondary tax on companies
-	-	-	-	-	2,565.5	3,229.7	Tax on retirement funds
629.3	603.1	761.4	1,137.1	774.8	618.6	606.8	4) Other
-	-	-	-	-	-	-	<b>Taxes on payroll and workforce</b>
-	-	-	-	-	-	-	5) Skills development levy
1,127.8	1,187.5	1,500.9	2,074.7	2,233.9	2,359.3	2,618.4	<b>Taxes on property</b>
6.8	18.0	39.0	104.4	61.0	46.7	17.7	Donations tax
78.7	84.9	118.3	125.3	181.3	181.8	302.6	Estate duty
199.8	164.5	267.0	431.4	462.9	397.3	442.3	Marketable securities tax
842.6	920.1	1,076.7	1,413.5	1,528.7	1,733.5	1,855.8	Transfer duties
-	-	-	-	-	-	-	6) Demutualisation charge
28,140.9	29,551.5	38,949.2	44,070.3	48,881.7	53,572.9	60,619.0	<b>Domestic taxes on goods and services</b>
18,791.8	17,506.1	25,449.0	29,288.4	32,768.2	35,902.9	40,095.6	7) Value-added tax/sales tax
3,360.1	4,099.5	4,628.3	5,431.3	6,075.0	5,912.4	7,425.8	Specific excise duties
465.2	336.5	338.7	372.9	400.2	718.7	581.6	Ad valorem excise duties
5,421.3	7,083.1	7,860.2	8,351.5	8,928.0	10,391.6	12,091.2	8) Levies on fuel
72.6	329.4	368.3	390.5	478.3	477.0	248.3	Levy on financial services
29.9	197.0	304.7	235.7	232.0	170.2	176.5	9) Air departure tax Other levies
4,321.1	4,644.7	5,246.9	5,606.4	6,169.6	7,200.5	5,638.6	<b>Taxes on international trade and transactions</b>
2,736.1	2,961.1	3,413.4	4,247.0	5,325.9	6,518.0	6,055.7	Customs duties
1,455.5	1,520.9	1,756.1	1,170.8	456.7	-5.9	-1.4	Import surcharges
129.5	162.7	77.3	188.5	387.1	688.4	-415.7	10) Other
712.2	760.4	846.7	942.9	1,024.8	1,202.4	1,483.8	<b>Stamp duties and fees</b>
78,963.6	83,703.5	97,477.4	113,698.9	127,193.9	147,211.1	165,363.4	<b>TOTAL TAX REVENUE (gross)</b>
1,641.7	1,946.0	2,098.6	1,660.8	2,421.0	3,335.9	2,952.8	11) Non-tax current revenue
24.8	68.8	28.8	15.5	23.4	14.7	18.4	Capital revenue
109.1	142.0	158.6	200.5	131.3	154.2	123.3	Recoveries of loans and repayments
-	-	-	1.0	123.3	139.0	168.8	12) Grants received (RDP Fund)
-2,760.3	-2,984.1	-3,089.4	-3,248.8	-3,890.1	-4,362.7	-5,237.2	13) Less: SACU payments
77,979.0	82,876.1	96,674.0	112,327.9	126,002.7	146,492.4	163,389.6	<b>TOTAL BUDGET REVENUE</b>
77,845.1	82,665.3	96,486.6	112,112.0	125,848.0	146,323.4	163,247.9	Current revenue
44,747.2	47,662.3	51,091.0	61,234.4	69,126.1	83,104.6	95,323.9	Direct taxes
34,216.5	36,041.2	46,386.4	52,464.5	58,067.7	64,106.6	70,039.5	Indirect taxes
1,641.7	1,946.0	2,098.6	1,661.8	2,544.3	3,475.0	3,121.7	Non-tax revenue (incl. grants)
-2,760.3	-2,984.1	-3,089.4	-3,248.8	-3,890.1	-4,362.7	-5,237.2	Less: SACU payments
24.8	68.8	28.8	15.5	23.4	14.7	18.4	Capital Revenue
109.1	142.0	158.6	200.5	131.3	154.2	123.3	Recoveries of loans and repayments
963.1	1,222.3	1,583.7	1,352.0	1,632.0	2,683.8	3,047.9	14) Receipts not regarded as revenue

8) Including the former fuel levy directed to Regional Services Councils and the levy allocated to the National Road Fund for the period 1983/84 to 1986/87.

9) Including various levies, mining leases and ownership, cinematographic tax and other special levies imposed since 1974/75, as well as receipts of the Universal service fund since 1998/99 and the Human resources fund for 1998/99 and 1999/00.

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

11) Premiums received on destination bonds on switch options, previously included in revenue, are now reflected under extraordinary receipts.

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

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

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

2002 Budget Review

Table 2  
Main Budget:  
Summary of revenue 1)

	1998/99	1999/00	2000/01	2001/02		2002/03	
	Actual collection 2)		Preliminary actual collection	Revised estimates	%change on actual 2000/01	Budget estimates Before tax proposals	After tax proposals
<b>R million</b>							
<b>Taxes on income and profits</b>	<b>108,021.5</b>	<b>116,148.9</b>	<b>126,145.2</b>	<b>149,600.0</b>	<b>18.6%</b>	<b>171,104.0</b>	<b>155,740.0</b>
Persons and individuals	77,733.9	85,883.8	86,478.0	91,000.0	5.2%	105,000.0	89,982.0
Gold mines	188.6	-	-	-	-	-	-
Other mines	1,946.1	-	-	-	-	-	-
Companies 3)	20,388.0	20,971.6	29,491.8	44,000.0	49.2%	51,204.0	50,858.0
Secondary tax on companies	1,930.8	3,149.9	4,031.3	6,700.0	66.2%	6,500.0	6,500.0
Tax on retirement funds	5,098.8	5,330.4	5,219.8	6,500.0	24.5%	6,900.0	6,900.0
Other 4)	735.3	813.1	924.3	1,400.0	51.5%	1,500.0	1,500.0
<b>Taxes on payroll and workforce</b>	<b>-</b>	<b>0.1</b>	<b>1,257.4</b>	<b>2,750.0</b>	<b>118.7%</b>	<b>2,950.0</b>	<b>2,950.0</b>
Skills development levy 5)	-	0.1	1,257.4	2,750.0	118.7%	2,950.0	2,950.0
<b>Taxes on property</b>	<b>2,830.4</b>	<b>3,808.4</b>	<b>3,978.8</b>	<b>4,452.0</b>	<b>11.9%</b>	<b>4,915.0</b>	<b>4,585.0</b>
Donations tax	9.1	15.2	32.1	12.0	-62.6%	15.0	15.0
Estate duty	256.4	304.2	442.7	440.0	-0.6%	500.0	470.0
Marketable securities tax	721.1	1,090.4	1,102.1	1,200.0	8.9%	1,300.0	1,300.0
Transfer duties	1,565.4	1,821.6	2,401.9	2,800.0	16.6%	3,100.0	2,800.0
Demutualisation charge 6)	278.5	577.0	-	-	-	-	-
<b>Domestic taxes on goods and services</b>	<b>66,270.9</b>	<b>72,286.4</b>	<b>79,103.9</b>	<b>84,342.5</b>	<b>6.6%</b>	<b>92,189.1</b>	<b>92,848.1</b>
Value-added tax/sales tax 7)	43,985.4	48,376.8	54,455.2	58,600.0	7.6%	66,200.0	66,200.0
Specific excise duties	8,052.8	8,886.1	9,126.6	9,561.0	4.8%	9,529.0	10,192.0
Ad valorem excise duties	518.9	584.3	693.9	800.0	15.3%	875.0	875.0
Levies on fuel 8)	13,640.0	14,289.8	14,495.3	14,988.0	3.4%	15,170.0	15,166.0
Levy on financial services	1.8	1.1	0.9	-	-	-	-
Air departure tax	-	-	85.8	270.0	214.8%	290.0	290.0
Other 9)	71.9	148.3	246.3	123.5	-49.9%	125.1	125.1
<b>Taxes on international trade and transactions</b>	<b>6,052.5</b>	<b>6,778.1</b>	<b>8,226.6</b>	<b>9,211.0</b>	<b>12.0%</b>	<b>10,613.3</b>	<b>10,613.3</b>
Customs duties	5,985.7	6,517.8	7,853.6	9,000.0	14.6%	10,500.0	10,500.0
Import surcharges	1.6	0.4	0.0	-	-	-	-
Other 10)	65.2	259.9	372.9	211.0	-43.4%	113.3	113.3
<b>Stamp duties and fees</b>	<b>1,489.0</b>	<b>1,618.9</b>	<b>1,561.6</b>	<b>1,850.0</b>	<b>18.5%</b>	<b>1,900.0</b>	<b>1,770.0</b>
<b>TOTAL TAX REVENUE (gross)</b>	<b>184,664.4</b>	<b>200,640.7</b>	<b>220,273.5</b>	<b>252,205.5</b>	<b>14.5%</b>	<b>283,671.4</b>	<b>268,506.4</b>
<b>Non-tax current revenue 11)</b>	<b>3,654.9</b>	<b>4,603.2</b>	<b>3,592.1</b>	<b>4,323.4</b>	<b>20.4%</b>	<b>4,720.0</b>	<b>4,720.0</b>
Capital revenue	26.9	41.7	10.0	30.0	199.9%	30.0	30.0
Recoveries of loans and repayments	780.0	74.1	112.3	93.3	-16.9%	90.0	90.0
Grants received (RDP Fund) 12)	456.0	-	-	-	-	130.0	130.0
Less: SACU payments 13)	-5,576.7	-7,197.3	-8,396.1	-8,205.0	-2.3%	-8,259.4	-8,259.4
<b>TOTAL BUDGET REVENUE</b>	<b>184,005.4</b>	<b>198,162.4</b>	<b>215,591.9</b>	<b>248,447.2</b>	<b>15.2%</b>	<b>280,382.0</b>	<b>265,217.0</b>
Current revenue	182,920.1	197,469.6	215,469.6	248,323.9	15.2%	280,262.0	265,097.0
Direct taxes	108,287.0	116,468.3	127,877.5	152,802.0	19.5%	174,569.0	159,175.0
Indirect taxes	76,098.8	83,595.4	92,396.1	99,403.5	7.6%	109,102.4	109,331.4
Non-tax revenue (including grants)	4,110.9	4,603.2	3,592.1	4,323.4	20.4%	4,850.0	4,850.0
Less: SACU payments	-5,576.7	-7,197.3	-8,396.1	-8,205.0	-2.3%	-8,259.4	-8,259.4
Capital Revenue	26.9	41.7	10.0	30.0	199.9%	30.0	30.0
Recoveries of loans and repayments	780.0	74.1	112.3	93.3	-16.9%	90.0	90.0
Receipts not regarded as revenue 14)	2,757.6	7,476.9	3,451.9	5,784.1		12,000.0	12,000.0

- 1) Figures prior to 1994/95 (representing the former State Revenue Account) are adjusted to be comparable to the current National Revenue Fund (see introductory notes to this statistical annexure). Figures prior to 1995/96 include collections by the former TBVC states and self-governing territories.
- 2) Figures restated to be comparable to the cash basis of accounting.
- 3) Figures prior to 1999/00 exclude receipts from mining companies. Figures from 1999/00 onwards include receipts from all companies.
- 4) Including interest on overdue tax, non-resident shareholders' tax, non-residents' tax on interest and tax on undistributed profits.
- 5) Levy on payroll dedicated to skills development.
- 6) The 1998/99 and the 1999/00 figures include receipts of the demutualisation charge amounting to R279 million and R577 million respectively, which were not included in the budget estimates.
- 7) Including sales duty, which was replaced by a general sales tax in July 1978. The value added tax replaced the general sales tax in September 1991.

Table 2  
Main Budget:  
Summary of revenue 1)

2002/03		2003/04		2004/05		R million
% change on revised 2001/02	% of total budget revenue	Estimates	% change on after 2002/03	Estimates	% change on 2003/04	
4.1%	58.7%	171,450.0	10.1%	187,700.0	9.5%	<b>Taxes on income and profits</b>
-1.1%	33.9%	103,000.0	14.5%	116,400.0	13.0%	Persons and individuals
		-		-		Gold mines
		-		-		Other mines
15.6%	19.2%	52,450.0	3.1%	54,200.0	3.3%	3) Companies
-3.0%	2.5%	7,300.0	12.3%	8,000.0	9.6%	Secondary tax on companies
6.2%	2.6%	7,200.0	4.3%	7,500.0	4.2%	Tax on retirement funds
7.1%	0.6%	1,500.0	0.0%	1,600.0	6.7%	4) Other
7.3%	1.1%	3,150.0	6.8%	3,370.0	7.0%	<b>Taxes on payroll and workforce</b>
7.3%	1.1%	3,150.0	6.8%	3,370.0	7.0%	5) Skills development levy
3.0%	1.7%	5,070.0	10.6%	5,520.0	8.9%	<b>Taxes on property</b>
25.0%	0.0%	20.0	33.3%	20.0	0.0%	Donations tax
6.8%	0.2%	550.0	17.0%	550.0	0.0%	Estate duty
8.3%	0.5%	1,400.0	7.7%	1,500.0	7.1%	Marketable securities tax
0.0%	1.1%	3,100.0	10.7%	3,450.0	11.3%	Transfer duties
		-		-		6) Demutualisation charge
10.1%	35.0%	99,123.1	6.8%	106,402.0	7.3%	<b>Domestic taxes on goods and services</b>
13.0%	25.0%	71,100.0	7.4%	77,240.0	8.6%	7) Value-added tax/sales tax
6.6%	3.8%	10,537.0	3.4%	10,832.0	2.8%	Specific excise duties
9.4%	0.3%	950.0	8.6%	990.0	4.2%	Ad valorem excise duties
1.2%	5.7%	16,100.0	6.2%	16,900.0	5.0%	8) Levies on fuel
		-		-		Levy on financial services
7.4%	0.1%	300.0	3.4%	300.0	0.0%	Air departure tax
1.3%	0.0%	136.1	8.8%	140.0	2.9%	9) Other levies
15.2%	4.0%	10,870.0	2.4%	11,099.5	2.1%	<b>Taxes on international trade and transactions</b>
16.7%	4.0%	10,750.0	2.4%	10,970.0	2.0%	Customs duties
		-		-		Import surcharges
-46.3%	0.0%	120.0	5.9%	129.5	7.9%	10) Other
-4.3%	0.7%	2,200.0	24.3%	2,300.0	4.5%	<b>Stamp duties and fees</b>
6.5%	101.2%	291,863.1	8.7%	316,391.5	8.4%	<b>TOTAL TAX REVENUE (gross)</b>
9.2%	1.8%	5,468.0	15.8%	5,950.0	8.8%	11) Non-tax current revenue
0.0%	0.0%	32.0	6.7%	35.0	9.4%	Capital revenue
-3.6%	0.0%	100.0	11.1%	115.0	15.0%	Recoveries of loans and repayments
		-		-		12) Grants received (RDP Fund)
0.7%	-3.1%	-8,755.0	6.0%	-9,280.3	6.0%	13) Less: SACU payments
6.7%	100.0%	288,708.1	8.9%	313,211.2	8.5%	<b>TOTAL BUDGET REVENUE</b>
6.8%	100.0%	288,576.1	8.9%	313,061.2	8.5%	Current revenue
4.2%	60.0%	175,170.0	10.0%	191,640.0	9.4%	Direct taxes
10.0%	41.2%	116,693.1	6.7%	124,751.5	6.9%	Indirect taxes
12.2%	1.8%	5,468.0	12.7%	5,950.0	8.8%	Non-tax revenue (incl. grants)
0.7%	-3.1%	-8,755.0	6.0%	-9,280.3	6.0%	Less: SACU payments
0.0%	0.0%	32.0	6.7%	35.0	9.4%	Capital Revenue
-3.6%	0.0%	100.0	11.1%	115.0	15.0%	Recoveries of loans and repayments
		5,000.0		5,000.0		14) Receipts not regarded as revenue

8) Including the former fuel levy directed to Regional Services Councils and the levy allocated to the National Road Fund for the period 1983/84 to 1986/87.

9) Including various levies, mining leases and ownership, cinematographic tax and other special levies imposed since 1974/75, as well as receipts of the Universal service fund since 1998/99 and the Human resources fund for 1998/99 and 1999/00.

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

11) Premiums received on destination bonds on switch options, previously included in revenue, are now reflected under extraordinary receipts.

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

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

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

2002 Budget Review

Table 3  
Main Budget:  
Revenue - detailed classification 1)

	1998/99	1999/00	2000/01			Preliminary actual collection
	Actual 2)	Actual 2)	Budget estimates Before tax proposals	After tax proposals	Revised estimate	
<b>R'000</b>						
<b>Taxes on income and profits</b>	<b>108,021,549</b>	<b>116,148,856</b>	<b>129,713,500</b>	<b>121,303,480</b>	<b>122,925,000</b>	<b>126,145,215</b>
Income tax on persons and individuals	77,733,901	85,883,787	96,899,000	87,820,800	86,400,000	86,477,998
Tax on corporate income						
Gold mines	188,647	-	305,500	305,500	-	-
Diamond mines	315,276	-	109,000	109,000	-	-
Other mines	1,630,815	-	1,500,000	1,500,000	-	-
Companies 3)	20,388,034	20,971,607	22,000,000	22,668,180	26,025,000	29,491,826
Secondary tax on companies	1,930,765	3,149,932	2,100,000	2,100,000	3,800,000	4,031,348
Tax on retirement funds	5,098,818	5,330,429	5,800,000	5,800,000	5,800,000	5,219,756
Undistributed profits tax	1	-	-	-	-	-
Other, non-allocable						
Non-resident shareholders' tax	-2,797	84	-	-	-	-24
Non-residents' tax on interest	-	-	-	-	-	-
Interest on overdue income tax	738,089	813,017	1,000,000	1,000,000	900,000	924,311
<b>Taxes on payroll and workforce</b>	<b>-</b>	<b>51</b>	<b>1,400,000</b>	<b>1,400,000</b>	<b>1,300,000</b>	<b>1,257,432</b>
Skills development levy	-	51	1,400,000	1,400,000	1,300,000	1,257,432
<b>Taxes on property</b>	<b>2,830,415</b>	<b>3,808,405</b>	<b>3,338,000</b>	<b>3,338,000</b>	<b>4,004,000</b>	<b>3,978,830</b>
Estate, inheritance and gift taxes						
Donations tax	9,128	15,248	18,000	18,000	34,000	32,091
Estate duty	256,355	304,154	320,000	320,000	470,000	442,696
Taxes on financial and capital transactions						
Marketable securities tax	721,070	1,090,404	1,200,000	1,200,000	1,100,000	1,102,149
Transfer duties	1,565,362	1,821,635	1,800,000	1,800,000	2,400,000	2,401,894
Demutualisation charge	278,500	576,964	-	-	-	-
<b>Domestic taxes on goods and services</b>	<b>66,270,896</b>	<b>72,286,387</b>	<b>76,370,065</b>	<b>79,442,800</b>	<b>78,894,330</b>	<b>79,103,883</b>
Value-added tax	43,985,449	48,376,840	51,400,000	52,857,635	54,000,000	54,455,193
Specific excise duties 4)	8,052,833	8,886,142	8,804,400	9,569,500	9,031,000	9,126,589
Beer	2,540,601	2,724,499	2,800,000	2,976,200	2,700,000	2,586,313
Sorghum beer and sorghum flour	45,938	47,699	83,000	83,000	51,000	48,772
Wine and other fermented beverages	361,095	418,202	414,000	463,200	450,000	434,078
Mineral water	289,970	236,632	248,400	263,400	170,000	151,565
Spirits	819,413	829,470	850,000	933,000	830,000	850,917
Cigarettes and cigarette tobacco	2,957,204	3,313,840	3,312,000	3,629,100	3,550,000	3,641,547
Pipe tobacco and cigars	73,538	199,379	185,000	309,600	290,000	289,067
Petroleum products 5)	641,728	649,688	652,000	652,000	670,000	627,685
Motor cars	4,798	-5,320	-	-	-	-
Chemical products	-8	-	-	-	-	-
Revenue from neighbouring countries 6)	318,556	472,053	260,000	260,000	320,000	496,645
Ad valorem excise duties	518,917	584,258	640,000	640,000	690,000	693,889
Levies on fuel	13,640,009	14,289,798	15,300,000	15,970,000	14,900,000	14,495,289
Taxes on specific services						
Levy on financial services	1,770	1,067	-	-	-	884
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	-	-	-	180,000	122,000	85,780
Licences	-	-	25,000	25,000	-	-
Mining leases and ownership						
Gold mines	-4,291	1,137	-	-	-	295
Diamond mines	45,552	53,671	49,690	49,690	-	149,602
Other mines	16,454	65,276	70,975	70,975	121,000	65,149
Other						
Human resources fund	4,820	8,869	25,000	25,000	5,991	-
Universal service agency	8,901	8,034	30,000	30,000	-	9,641
Universal service fund	482	11,295	25,000	25,000	24,339	21,572
<b>Taxes on international trade and transactions</b>	<b>6,052,509</b>	<b>6,778,069</b>	<b>6,500,000</b>	<b>6,500,000</b>	<b>8,189,000</b>	<b>8,226,577</b>
Import duties						
Customs duties	5,985,664	6,517,797	6,300,000	6,300,000	8,000,000	7,853,604
Import surcharges	1,623	369	-	-	-	46
Other						
Ordinary levy	17,405	12,979	25,000	25,000	14,000	10,387
Miscellaneous customs and excise receipts	47,817	246,924	175,000	175,000	175,000	362,540

- 1) Figures prior to 1994/95 (representing the former State Revenue Account) are adjusted to be comparable to the current National Revenue Fund (see introductory notes to this statistical annexure). Figures prior to 1995/96 include collections by the former TBVC states and self-governing territories.
- 2) Figures restated to be comparable to the cash basis of accounting.
- 3) Figures prior to 1999/00 exclude receipts from mining companies. Figures from 1999/00 onwards include receipts from all companies.
- 4) Excluding ad valorem excise duties and the general fuel levy.
- 5) Specific excise duties on petrol, distillate fuel, residual fuel and base oil.

Table 3  
Main Budget:  
Revenue - detailed classification 1)

2001/02				2002/03		
Budget estimates Before tax proposals	Budget estimates After tax proposals	Revised estimates	% change on 2000/01 actual	Budget estimates Before tax proposals	Budget estimates After tax proposals	
						R'000
139,600,000	131,582,000	149,600,000	18.6%	171,104,000	155,740,000	<b>Taxes on income and profits</b>
99,000,000	90,122,000	91,000,000	5.2%	105,000,000	89,982,000	Income tax on persons and individuals
-	-	-	-	-	-	Tax on corporate income
-	-	-	-	-	-	Gold mines
-	-	-	-	-	-	Diamond mines
-	-	-	-	-	-	Other mines
29,100,000	29,960,000	44,000,000	49.2%	51,204,000	50,858,000	3) Companies
4,200,000	4,200,000	6,700,000	66.2%	6,500,000	6,500,000	Secondary tax on companies
6,300,000	6,300,000	6,500,000	24.5%	6,900,000	6,900,000	Tax on retirement funds
-	-	-	-	-	-	Undistributed profits tax
-	-	-	-	-	-	Other, non-allocable
-	-	-	-	-	-	Non-resident shareholders' tax
-	-	-	-	-	-	Non-residents' tax on interest
1,000,000	1,000,000	1,400,000	51.5%	1,500,000	1,500,000	Interest on overdue income tax
<b>2,800,000</b>	<b>2,800,000</b>	<b>2,750,000</b>	<b>118.7%</b>	<b>2,950,000</b>	<b>2,950,000</b>	<b>Taxes on payroll and workforce</b>
2,800,000	2,800,000	2,750,000	118.7%	2,950,000	2,950,000	Skills development levy
<b>4,760,000</b>	<b>4,709,000</b>	<b>4,452,000</b>	<b>11.9%</b>	<b>4,915,000</b>	<b>4,585,000</b>	<b>Taxes on property</b>
20,000	20,000	12,000	-62.6%	15,000	15,000	Estate, inheritance and gift taxes
520,000	469,000	440,000	-0.6%	500,000	470,000	Donations tax
-	-	-	-	-	-	Estate duty
1,320,000	1,320,000	1,200,000	8.9%	1,300,000	1,300,000	Taxes on financial and capital transactions
2,900,000	2,900,000	2,800,000	16.6%	3,100,000	2,800,000	Marketable securities tax
-	-	-	-	-	-	Transfer duties
-	-	-	-	-	-	Demutualisation charge
<b>84,448,240</b>	<b>86,740,240</b>	<b>84,342,491</b>	<b>6.6%</b>	<b>92,189,090</b>	<b>92,848,090</b>	<b>Domestic taxes on goods and services</b>
59,000,000	60,350,000	58,600,000	7.6%	66,200,000	66,200,000	Value-added tax
9,023,000	9,802,000	9,561,000	4.8%	9,529,000	10,192,000	4) Specific excise duties
2,780,000	2,942,700	2,751,000	6.4%	2,783,000	3,005,000	Beer
53,000	53,600	30,000	-38.5%	28,000	28,000	Sorghum beer and sorghum flour
470,000	508,260	510,000	17.5%	523,000	566,000	Wine and other fermented beverages
180,000	138,100	120,000	-20.8%	135,000	-	Mineral water
830,000	959,200	900,000	5.8%	894,000	984,000	Spirits
3,420,000	3,837,990	3,900,000	7.1%	3,732,000	4,132,000	Cigarettes and cigarette tobacco
290,000	362,150	350,000	21.1%	349,000	392,000	Pipe tobacco and cigars
680,000	680,000	650,000	3.6%	685,000	685,000	5) Petroleum products
-	-	-	-	-	-	Motor cars
-	-	-	-	-	-	6) Chemical products
320,000	320,000	350,000	-29.5%	400,000	400,000	Revenue from neighbouring countries
770,000	823,000	800,000	15.3%	875,000	875,000	Ad valorem excise duties
15,200,000	15,310,000	14,988,000	3.4%	15,170,000	15,166,000	Levies on fuel
-	-	-	-	-	-	Taxes on specific services
-	-	-	-	-	-	Levy on financial services
300,000	300,000	270,000	214.8%	290,000	290,000	Taxes on use of goods or permission
-	-	800	-	700	700	to use goods or to perform activities
-	-	-	-	-	-	Air departure tax
-	-	-	-	-	-	Licences
-	-	-	-	-	-	Mining leases and ownership
-	-	-	-	-	-	Gold mines
130,000	130,000	90,000	38.1%	90,000	90,000	Diamond mines
-	-	-	-	-	-	Other mines
-	-	-	-	-	-	Other
-	-	10,205	5.9%	10,711	10,711	Human resources fund
25,240	25,240	22,486	4.2%	23,679	23,679	Universal service agency
-	-	-	-	-	-	Universal service fund
<b>9,690,000</b>	<b>9,427,000</b>	<b>9,211,000</b>	<b>12.0%</b>	<b>10,613,310</b>	<b>10,613,310</b>	<b>Taxes on international trade and transactions</b>
9,500,000	9,237,000	9,000,000	14.6%	10,500,000	10,500,000	Import duties
-	-	-	-	-	-	Customs duties
-	-	-	-	-	-	Import surcharges
15,000	15,000	6,000	-42.2%	7,000	7,000	Other
175,000	175,000	205,000	-43.5%	106,310	106,310	Ordinary levy
-	-	-	-	-	-	Miscellaneous customs and excise receipts

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

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

8) Premiums received on destination bonds on switch options, previously included in revenue, are now reflected under extraordinary receipts.

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

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

2002 Budget Review

Table 3  
Main Budget:  
Revenue - detailed classification 1)

R'000	1998/99	1999/00	2000/01			
	Actual 2)	Actual 2)	Budget estimates Before tax proposals	After tax proposals	Revised estimate	Preliminary actual collection
<b>Other taxes</b>	<b>1,488,991</b>	<b>1,618,904</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,500,000</b>	<b>1,561,568</b>
Stamp duties and fees	1,488,991	1,618,904	1,700,000	1,700,000	1,500,000	1,561,568
<b>TOTAL TAX REVENUE (gross)</b>	<b>184,664,360</b>	<b>200,640,672</b>	<b>219,021,565</b>	<b>213,684,280</b>	<b>216,812,330</b>	<b>220,273,505</b>
Less:						
SACU payments 7)	-5,576,715	-7,197,298	-8,396,000	-8,396,000	-8,396,000	-8,396,058
Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)	-5,576,715	-7,197,298	-8,396,000	-8,396,000	-8,396,000	-8,396,058
<b>TOTAL TAX REVENUE (net of SACU payments)</b>	<b>179,087,645</b>	<b>193,443,374</b>	<b>210,625,565</b>	<b>205,288,280</b>	<b>208,416,330</b>	<b>211,877,447</b>
<b>Entrepreneurial and property income</b>	<b>1,959,245</b>	<b>2,050,651</b>	<b>2,260,560</b>	<b>2,260,560</b>	<b>1,495,926</b>	<b>1,629,853</b>
Operating surpluses of accounts and enterprises	22,163	25,000	30,000	30,000	27,000	27,000
Reserve Bank profits	280,422	311,956	316,500	316,500	345,679	291,145
Corporation for Public Deposits	1,061	33,041	65,000	65,000	19,000	33,465
Commission	3,293	5,000	3,840	3,840	5,000	5,000
Dividends						
SA Broadcasting Corporation	1,780	1,780	1,780	1,780	1,780	1,780
Telkom	339,500	546,590	634,900	634,900	-	-
Industrial Development Corporation	44,329	63,000	54,000	54,000	50,059	52,000
Central Energy Fund	180,000	210,525	251,000	251,000	211,000	251,000
Eskom	-	-	-	-	-	-
ACSA	-	-	-	-	-	105,000
Other	44,700	50,000	56,600	56,600	47,000	47,000
Interest						
Cash balances	-	9,000	8,460	8,460	9,000	9,000
Corporation for Public Deposits	-	10,576	11,500	11,500	7,408	7,408
Exchequer deposits	770,414	566,473	600,000	600,000	560,000	607,922
Farming industry	-	5,000	5,000	5,000	-	-
Local loans	23,361	25,000	30,000	30,000	28,000	28,000
State land	-	432	480	480	-	-
Other	57,326	75,000	66,000	66,000	90,000	90,000
Mining lease rights and licences	190,896	112,278	125,500	125,500	95,000	74,133
<b>Administrative fees and charges, non-industrial and incidental sales</b>	<b>376,526</b>	<b>493,162</b>	<b>411,560</b>	<b>411,560</b>	<b>583,600</b>	<b>171,392</b>
Sale of products						
Agriculture and forestry	6,262	8,106	10,000	10,000	9,000	9,000
Other	2,612	60,000	5,000	5,000	65,000	-
Leasing and property rights money	156,716	141,518	175,000	175,000	210,000	142,892
Registration and inspection fees	5,116	10,615	6,000	6,000	12,000	12,000
Witness fees	2	7,000	-	-	-	-
Monies not prescribed by law						
Domestic services	3,963	5,923	5,560	5,560	7,500	7,500
Other	201,855	260,000	210,000	210,000	280,100	-

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

2) Figures restated to be comparable to the cash basis of accounting.

3) Figures prior to 1999/00 exclude receipts from mining companies. Figures from 1999/00 onwards include receipts from all companies.

4) Excluding ad valorem excise duties and the general fuel levy.

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

Table 3  
Main Budget:  
Revenue - detailed classification 1)

2001/02				2002/03		
Budget estimates Before tax proposals	After tax proposals	Revised estimates	% change on 2000/01 actual	Budget estimates Before tax proposals	After tax proposals	R'000
1,600,000	1,585,000	1,850,000	18.5%	1,900,000	1,770,000	Other taxes
1,600,000	1,585,000	1,850,000	18.5%	1,900,000	1,770,000	Stamp duties and fees
<b>242,898,240</b>	<b>236,843,240</b>	<b>252,205,491</b>	<b>14.5%</b>	<b>283,671,400</b>	<b>268,506,400</b>	<b>TOTAL TAX REVENUE (gross)</b>
-8,205,000	-8,205,000	-8,205,000	-2.3%	-8,259,425	-8,259,425	Less:
-8,205,000	-8,205,000	-8,205,000	-2.3%	-8,259,425	-8,259,425	7) SACU payments
						Payments in terms of Customs Union agreement (sec. 51(2) of Act 91 of 1964)
<b>234,693,240</b>	<b>228,638,240</b>	<b>244,000,491</b>	<b>15.2%</b>	<b>275,411,975</b>	<b>260,246,975</b>	<b>TOTAL TAX REVENUE (net of SACU payments)</b>
<b>2,664,018</b>	<b>2,664,018</b>	<b>1,976,015</b>	<b>21.2%</b>	<b>2,679,825</b>	<b>2,679,825</b>	<b>Entrepreneurial and property income</b>
27,998	27,998	28,000	3.7%	30,000	30,000	Operating surpluses of accounts and enterprises
358,469	358,469	300,000	3.0%	300,000	300,000	Reserve Bank profits
19,703	19,703	49,313	47.4%	45,000	45,000	Corporation for Public Deposits
5,185	5,185	14,025	180.5%	15,000	15,000	Commission
1,780	1,780	1,780	0.0%	1,780	1,780	Dividends
564,590	564,590	520,797		552,045	552,045	SA Broadcasting Corporation
52,562	52,562	50,000	-3.8%	54,000	54,000	Telkom
247,000	247,000	10,000	-96.0%	65,000	65,000	Industrial Development Corporation
623,000	623,000	-		550,000	550,000	Central Energy Fund
49,350	49,350	120,000	14.3%	129,000	129,000	Eskom
-	-	-		-	-	ACSA
9,333	9,333	9,500	5.6%	10,000	10,000	Other
7,682	7,682	7,600	2.6%	8,000	8,000	Interest
480,000	480,000	650,000	6.9%	700,000	700,000	Cash balances
-	-	-		-	-	Corporation for Public Deposits
29,036	29,036	30,000	7.1%	30,000	30,000	Exchequer deposits
-	-	-		-	-	Farming industry
93,330	93,330	90,000	0.0%	90,000	90,000	Local loans
95,000	95,000	95,000	28.1%	100,000	100,000	State land
						Other
						Mining lease rights and licences
<b>605,194</b>	<b>605,194</b>	<b>610,500</b>	<b>256.2%</b>	<b>640,000</b>	<b>640,000</b>	<b>Administrative fees and charges, non-industrial and incidental sales</b>
9,333	9,333	10,000	11.1%	10,000	10,000	Sale of products
67,405	67,405	70,000		75,000	75,000	Agriculture and forestry
217,770	217,770	220,000	54.0%	230,000	230,000	Other
12,444	12,444	12,500	4.2%	15,000	15,000	Leasing and property rights money
-	-	-		-	-	Registration and inspection fees
7,778	7,778	8,000	6.7%	10,000	10,000	Witness fees
290,464	290,464	290,000		300,000	300,000	Monies not prescribed by law
						Domestic services
						Other

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

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

8) Premiums received on destination bonds on switch options, previously included in revenue, are now reflected under extraordinary receipts.

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

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

2002 Budget Review

Table 3  
Main Budget:  
Revenue - detailed classification 1)

	1998/99	1999/00	2000/01			
	Actual 2)	Actual 2)	Budget estimates Before tax proposals	After tax proposals	Revised estimate	Preliminary actual collection
<b>R'000</b>						
Fines and forfeitures	79,211	110,978	110,000	110,000	124,000	113,807
Other non-tax revenue	1,239,925	1,948,436	1,068,600	1,068,600	2,640,809	1,677,097
Unspecified 8)	1,239,925	1,948,436	1,068,600	1,068,600	2,640,809	1,677,097
<b>NON-TAX REVENUE</b>	<b>3,654,907</b>	<b>4,603,227</b>	<b>3,850,720</b>	<b>3,850,720</b>	<b>4,844,335</b>	<b>3,592,149</b>
<b>TOTAL CURRENT REVENUE</b>	<b>182,742,552</b>	<b>198,046,601</b>	<b>214,476,285</b>	<b>209,139,000</b>	<b>213,260,665</b>	<b>215,469,596</b>
Capital revenue	26,853	41,688	386,000	386,000	35,000	10,004
Sale of capital equipment	11	-	100,000	100,000	-	-
Sale of state-owned land, buildings and structures	26,842	41,688	286,000	286,000	35,000	10,004
Recoveries of loans and repayments	780,000	74,088	875,000	875,000	90,000	112,274
Recoveries of loans and advances						
Local loans	20,000	-	25,000	25,000	90,000	-
SWAWEC	-	-	-	-	-	-
Other	760,000	74,088	850,000	850,000	-	112,274
Grants received (RDP Fund) 9)	456,000	-	-	-	-	-
Foreign grants	456,000	-	-	-	-	-
<b>TOTAL BUDGET REVENUE</b>	<b>184,005,405</b>	<b>198,162,377</b>	<b>215,737,285</b>	<b>210,400,000</b>	<b>213,385,665</b>	<b>215,591,874</b>
Receipts not regarded as revenue 10)	2,757,622	7,476,910	-	5,000,000	2,830,800	3,451,933
Proceeds from state asset restructuring	991,339	7,144,861	-	5,000,000	2,830,800	2,705,811
Transfer from IMF Deposit Account	-	-	-	-	-	-
Transfer from Tax Reserve Account	-	-	-	-	-	-
Adjustments due to transactions in government stock	35,900	332,049	-	-	-	746,122
Proceed from sales of stocks						
National Supplies Procurement Fund	-	-	-	-	-	-
Strategic Fuel Fund	1,730,383	-	-	-	-	-
Recoveries from pensions funds	-	-	-	-	-	-

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

2) Figures restated to be comparable to the cash basis of accounting.

3) Figures prior to 1999/00 exclude receipts from mining companies. Figures from 1999/00 onwards include receipts from all companies.

4) Excluding ad valorem excise duties and the general fuel levy.

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

Table 3  
Main Budget:  
Revenue - detailed classification 1)

2001/02				2002/03		
Budget estimates Before tax proposals	After tax proposals	Revised estimates	% change on 2000/01 actual	Budget estimates Before tax proposals	After tax proposals	R'000
128,588	128,588	130,000	14.2%	120,000	120,000	Fines and forfeitures
1,278,630	1,278,630	1,606,869	-4.2%	1,280,175	1,280,175	Other non-tax revenue
1,278,630	1,278,630	1,606,869	-4.2%	1,280,175	1,280,175	8) Unspecified
4,676,430	4,676,430	4,323,384	20.4%	4,720,000	4,720,000	NON-TAX REVENUE
239,369,670	233,314,670	248,323,875	15.2%	280,131,975	264,966,975	TOTAL CURRENT REVENUE
30,000	30,000	30,000	199.9%	30,000	30,000	Capital revenue
-	-	-	-	-	-	Sale of capital equipment
30,000	30,000	30,000	199.9%	30,000	30,000	Sale of state-owned land, buildings and structures
93,330	93,330	93,330	-16.9%	90,000	90,000	Recoveries of loans and repayments
93,330	93,330	93,330	-	90,000	90,000	Recoveries of loans and advances
-	-	-	-	-	-	Local loans
-	-	-	-	-	-	SWAWEC
-	-	-	-	-	-	Other
-	-	-	-	130,000	130,000	9) Grants received (RDP Fund)
-	-	-	-	130,000	130,000	Foreign grants
239,493,000	233,438,000	248,447,205	15.2%	280,381,975	265,216,975	TOTAL BUDGET REVENUE
18,000,000	18,000,000	5,784,062		12,000,000	12,000,000	10) Receipts not regarded as revenue
18,000,000	18,000,000	4,297,987		12,000,000	12,000,000	Proceeds from state asset restructuring
-	-	-		-	-	Transfer from IMF Deposit Account
-	-	-		-	-	Transfer from Tax Reserve Account
-	-	1,486,075		-	-	Adjustments due to transactions in government stock
-	-	-		-	-	Proceed from sales of stocks
-	-	-		-	-	National Supplies Procurement Fund
-	-	-		-	-	Strategic Fuel Fund
-	-	-		-	-	Recoveries from pensions funds

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

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

8) Premiums received on destination bonds on switch options, previously included in revenue, are now reflected under extraordinary receipts.

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

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

Table 4  
Main Budget:  
Expenditure estimates by vote

R million	1997/98	1998/99			1999/00	
	Expenditure on budget vote Audited <sup>4)</sup>	Expenditure on budget vote Audited <sup>4)</sup>	Conditional grants and loc. gov. share <sup>5)</sup>	Total expenditure	Expenditure on budget vote Audited <sup>4)</sup>	Conditional grants and loc. gov. share <sup>5)</sup>
<b>Central Government Administration</b>						
Presidency	52.6	66.6	-	66.6	78.8	-
Parliament	331.9	350.5	-15.0	335.5	345.5	-
Foreign Affairs	1,148.3	1,307.2	-	1,307.2	1,374.9	-
Home Affairs	534.1	1,189.7	-	1,189.7	1,316.4	-
Provincial and Local Government	264.8	3,084.2	-2,846.3	238.0	3,301.5	-3,085.8
<i>of which: Local government share</i>	-	1,963.0	-	-	2,162.8	-
Public Works	2,796.5	2,869.3	-	2,869.3	3,159.2	-356.1
<b>Financial and Administrative Services</b>						
Gov. Communication & Information Systems	36.4	48.7	-	48.7	60.3	-
National Treasury	4,099.4	5,489.8	-1,200.0	4,289.8	6,612.1	-1,520.0
Public Enterprises	43.9	26.6	-	26.6	36.2	-
Public Service and Administration	52.8	152.3	-5.7	146.6	156.4	-
Public Service Commission	23.8	19.4	-	19.4	34.4	-
SA Management Development Institute	12.0	24.6	-	24.6	14.5	-
Statistics South Africa	175.3	94.6	-	94.6	100.5	-
<b>Social Services</b>						
Arts, Culture, Science and Technology	671.5	799.1	-0.4	798.7	858.1	-
Education	5,974.9	6,469.5	-26.0	6,443.5	7,111.6	-192.0
Health	513.1	5,119.2	-4,579.7	539.5	5,858.8	-5,346.6
Housing	1,945.4	3,747.6	-3,011.9	735.6	3,494.4	-2,746.5
Social Development	145.0	146.8	-19.4	127.4	499.7	-70.9
Sport and Recreation South Africa	118.4	85.8	-	85.8	128.1	-
<b>Justice and Protection Services</b>						
Correctional Services	3,942.3	5,036.1	-	5,036.1	5,145.4	-
Defence	11,180.2	10,561.4	-	10,561.4	10,717.3	-
Independent Complaints Directorate	13.5	21.2	-	21.2	23.7	-
Justice and Constitutional Development	2,209.7	2,439.1	-	2,439.1	2,792.5	-
Safety and Security	12,844.0	13,934.7	-	13,934.7	14,572.5	-
<b>Economic Services and Infrastructure Development</b>						
Agriculture	978.3	737.0	-24.8	712.2	675.7	-18.8
Communications	464.0	842.3	-	842.3	766.9	-
Environmental Affairs and Tourism	396.5	414.0	-	414.0	506.0	-
Labour	634.4	730.3	-51.7	678.6	865.5	-56.0
Land Affairs	417.3	722.5	-2.8	719.7	684.9	-13.1
Minerals and Energy	825.2	672.1	-	672.1	611.5	-
Trade and Industry	2,470.0	1,913.9	-	1,913.9	1,827.0	-
Transport	3,401.3	3,553.1	-37.1	3,516.0	4,061.6	-30.1
Water Affairs and Forestry	1,056.9	2,864.7	-1,671.4	1,193.2	2,676.3	-1,358.8
<b>Subtotal:</b>						
<b>National Votes</b>	<b>59,773.5</b>	<b>75,533.8</b>	<b>-13,492.2</b>	<b>62,041.6</b>	<b>80,468.1</b>	<b>-14,794.8</b>
Plus:						
Amounts still to be allocated						
Poverty relief	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Flood relief	-	-	-	-	-	-
Transfers from national to provinces <sup>1)</sup>	-28.4	-	-	-	-	-
<b>Subtotal:</b>						
<b>National votes and statutory amounts</b>	<b>59,745.1</b>	<b>75,533.8</b>	<b>-13,492.2</b>	<b>62,041.6</b>	<b>80,468.1</b>	<b>-14,794.8</b>
Plus:						
Interest on debt	38,819.7	42,669.3	-	42,669.3	44,289.7	-
Transfers to provinces <sup>2)</sup>	86,537.6	84,342.0	9,115.7	93,457.7	89,094.6	10,167.9
Transfer for local government <sup>3)</sup>	4,810.6	-	4,376.5	4,376.5	-	4,626.9
Contingency reserve	-	-	-	-	-	-
Umsobomvu Fund	-	-	-	-	855.0	-
Standing appropriations	34.5	29.1	-	29.1	42.6	-
Recoveries from the pension fund	-	-1,158.0	-	-1,158.0	-	-
<b>Main budget expenditure</b>	<b>189,947.5</b>	<b>201,416.2</b>	<b>-</b>	<b>201,416.2</b>	<b>214,749.9</b>	<b>-</b>

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

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

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

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

1999/00	2000/01			2001/02		
Preliminary outcome	Conditional grants and			Budget estimate <sup>6)</sup>	Adjustments estimate	R million
	Preliminary outcome <sup>4)</sup>	loc. gov. share <sup>5)</sup>	Total expenditure			
						<b>Central Government Administration</b>
78.8	92.7	-	92.7	91.2	117.9	Presidency
345.5	416.5	-	416.5	422.7	423.7	Parliament
1,374.9	1,435.2	-	1,435.2	1,660.8	2,117.9	Foreign Affairs
1,316.4	1,645.7	-	1,645.7	1,053.0	1,160.6	Home Affairs
215.7	3,655.6	-3,494.0	161.5	4,279.2	4,737.3	Provincial and Local Government
	2,315.0			2,618.1	2,618.1	of which: Local government share
2,803.1	3,569.9	-374.0	3,195.9	3,521.6	3,671.2	Public Works
						<b>Financial and Administrative Services</b>
60.3	65.6	-	65.6	120.2	124.2	Gov. Communication & Information Systems
5,092.0	6,697.7	-1,245.0	5,452.7	7,052.6	8,532.9	National Treasury
36.2	34.3	-	34.3	129.6	293.6	Public Enterprises
156.4	84.7	-	84.7	91.1	99.7	Public Service and Administration
34.4	42.9	-	42.9	53.0	54.0	Public Service Commission
14.5	18.6	-	18.6	19.4	23.3	SA Management Development Institute
100.5	205.3	-	205.3	493.7	776.0	Statistics South Africa
						<b>Social Services</b>
858.1	978.4	-	978.4	1,120.2	1,141.6	Arts, Culture, Science and Technology
6,919.6	7,558.0	-231.0	7,327.0	8,208.9	8,222.1	Education
512.3	6,667.4	-6,029.7	637.8	6,611.4	6,760.3	Health
747.8	3,329.5	-3,046.5	283.0	3,718.3	3,785.0	Housing
428.8	472.0	-55.2	416.8	190.9	2,334.8	Social Development
128.1	70.5	-	70.5	102.5	103.6	Sport and Recreation South Africa
						<b>Justice and Protection Services</b>
5,145.4	5,474.9	-	5,474.9	6,172.2	6,581.5	Correctional Services
10,717.3	13,932.1	-	13,932.1	15,803.1	16,053.0	Defence
23.7	25.5	-	25.5	26.7	26.7	Independent Complaints Directorate
2,792.5	2,887.3	-	2,887.3	3,693.7	3,981.1	Justice and Constitutional Development
14,572.5	15,597.4	-	15,597.4	17,131.6	17,680.4	Safety and Security
						<b>Economic Services and Infrastructure Development</b>
656.9	723.3	-23.9	699.4	775.2	899.4	Agriculture
766.9	455.8	-	455.8	487.5	1,149.3	Communications
506.0	750.6	-	750.6	981.7	1,078.5	Environmental Affairs and Tourism
809.5	1,633.4	-	1,633.4	3,601.7	4,213.0	Labour
671.9	770.1	-6.3	763.8	851.5	1,039.7	Land Affairs
611.5	592.1	-	592.1	1,205.8	1,250.9	Minerals and Energy
1,827.0	2,159.8	-	2,159.8	2,214.6	2,280.1	Trade and Industry
4,031.5	4,099.5	-22.1	4,077.4	4,649.7	5,045.3	Transport
1,317.5	3,041.6	-1,554.3	1,487.3	3,279.0	3,518.4	Water Affairs and Forestry
<b>65,673.3</b>	<b>89,184.0</b>	<b>-16,081.9</b>	<b>73,102.0</b>	<b>99,814.4</b>	<b>109,277.0</b>	<b>Subtotal: National Votes</b>
-	-	-	-	120.0		Plus: Amounts still to be allocated
-	-	-	-	1,600.0		Poverty relief
-	-	-	-	85.0		Infrastructure
-	-	-	-			Flood relief
						7) Transfers from national to provinces
<b>65,673.3</b>	<b>89,184.0</b>	<b>-16,081.9</b>	<b>73,102.0</b>	<b>101,619.4</b>	<b>109,277.0</b>	<b>Subtotal: National votes and statutory amounts</b>
						Plus: Interest on debt
44,289.7	46,320.9	-	46,320.9	48,138.0	48,138.0	2) Transfers to provinces
99,262.4	98,397.8	10,506.3	108,904.1	106,260.3	107,460.3	3) Transfer for local government
4,626.9	-	5,575.7	5,575.7			Contingency reserve
-	-	-	-	2,000.0	-1,950.0	Umsobomvu Fund
855.0	-	-	-	-	-	Standing appropriations
42.6	39.2	-	39.2	300.0	300.0	Recoveries from the pension fund
-	-	-	-	-	-	
<b>214,749.9</b>	<b>233,941.9</b>	<b>-</b>	<b>233,941.9</b>	<b>258,317.7</b>	<b>263,225.4</b>	<b>Main budget expenditure</b>

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

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

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

Table 4  
Main Budget:  
Expenditure estimates by vote

R million	2001/02			2002/03		
	Projected vote outturn	Conditional grants and loc. gov. share <sup>5)</sup>	Total expenditure	Budget estimate	Conditional grants and loc. gov. share <sup>5)</sup>	Total expenditure
<b>Central Government Administration</b>						
Presidency	117.9	-	117.9	127.4	-	127.4
Parliament	423.7	-	423.7	469.3	-	469.3
Foreign Affairs	2,077.5	-	2,077.5	2,079.3	-	2,079.3
Home Affairs	1,146.6	-	1,146.6	1,251.2	-	1,251.2
Provincial and Local Government	4,708.7	-4,562.1	146.6	6,385.0	-6,205.2	179.7
<i>of which: Local government share</i>	<i>2,618.1</i>			<i>3,852.5</i>		
Public Works	3,669.4	-348.9	3,320.5	3,730.7	-259.8	3,470.9
<b>Financial and Administrative Services</b>						
Gov. Communication & Information Systems	114.2	-	114.2	144.9	-	144.9
National Treasury	8,318.3	-2,234.0	6,084.3	9,993.2	-2,404.2	7,589.0
Public Enterprises	233.5	-	233.5	55.3	-	55.3
Public Service and Administration	90.7	-	90.7	137.3	-	137.3
Public Service Commission	52.9	-	52.9	55.7	-	55.7
SA Management Development Institute	22.9	-	22.9	20.6	-	20.6
Statistics South Africa	776.0	-	776.0	272.2	-	272.2
<b>Social Services</b>						
Arts, Culture, Science and Technology	1,136.9	-	1,136.9	1,363.7	-	1,363.7
Education	8,117.1	-297.5	7,819.6	8,803.6	-418.3	8,385.3
Health	6,706.4	-5,984.3	722.1	7,185.1	-6,399.7	785.4
Housing	3,711.3	-3,326.0	385.3	4,244.8	-3,843.7	401.1
Social Development	2,334.8	-2,024.1	310.8	409.3	-57.3	352.0
Sport and Recreation South Africa	101.1	-36.1	65.0	160.3	-84.1	76.2
<b>Justice and Protection Services</b>						
Correctional Services	6,534.0	-	6,534.0	6,884.9	-	6,884.9
Defence	16,053.0	-	16,053.0	18,414.4	-	18,414.4
Independent Complaints Directorate	26.7	-	26.7	31.4	-	31.4
Justice and Constitutional Development	3,638.2	-	3,638.2	4,247.3	-	4,247.3
Safety and Security	17,620.4	-	17,620.4	19,203.7	-	19,203.7
<b>Economic Services and Infrastructure Development</b>						
Agriculture	869.2	-28.4	840.8	916.7	-24.0	892.7
Communications	1,114.3	-	1,114.3	823.5	-	823.5
Environmental Affairs and Tourism	878.5	-	878.5	1,150.6	-	1,150.6
Labour	4,183.0	-	4,183.0	4,166.9	-	4,166.9
Land Affairs	972.7	-	972.7	964.2	-	964.2
Minerals and Energy	1,244.5	-	1,244.5	1,825.9	-228.0	1,597.9
Trade and Industry	2,080.1	-	2,080.1	2,468.6	-	2,468.6
Transport	4,964.6	-38.2	4,926.4	5,343.7	-39.7	5,303.9
Water Affairs and Forestry	3,275.4	-1,418.6	1,856.8	3,558.5	-1,583.8	1,974.7
<b>Subtotal:</b>						
<b>National Votes</b>	<b>107,314.4</b>	<b>-20,298.1</b>	<b>87,016.3</b>	<b>116,889.1</b>	<b>-21,548.0</b>	<b>95,341.1</b>
Plus:						
Amounts still to be allocated						
Poverty relief	-	-	-	-	-	-
Infrastructure	-	-	-	700.0	-	700.0
Flood relief	-	-	-	-	-	-
Transfers from national to provinces <sup>1)</sup>	-	-	-	-	-	-
<b>Subtotal:</b>						
<b>National votes and statutory amounts</b>	<b>107,314.4</b>	<b>-20,298.1</b>	<b>87,016.3</b>	<b>117,589.1</b>	<b>-21,548.0</b>	<b>96,041.1</b>
Plus:						
Interest on debt	47,515.1	-	47,515.1	47,502.9	-	47,502.9
Transfers to provinces <sup>2)</sup>	107,460.3	13,745.6	121,206.0	119,452.1	12,967.5	132,419.6
Transfer for local government <sup>3)</sup>	-	6,552.5	6,552.5	-	8,580.5	8,580.5
Contingency reserve	-	-	-	3,300.0	-	3,300.0
Umsobomvu Fund	-	-	-	-	-	-
Standing appropriations	300.0	-	300.0	65.0	-	65.0
Recoveries from the pension fund	-	-	-	-	-	-
<b>Main budget expenditure</b>	<b>262,589.8</b>	<b>-</b>	<b>262,589.8</b>	<b>287,909.1</b>	<b>-</b>	<b>287,909.1</b>

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

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

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

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

2003/04			2004/05			R million
Budget estimate	Conditional grants and loc. gov. share <sup>5)</sup>	Total expenditure	Budget estimate	Conditional grants and loc. gov. share <sup>5)</sup>	Total expenditure	
136.8	-	136.8	150.0	-	150.0	<b>Central Government Administration</b>
502.3	-	502.3	538.1	-	538.1	Presidency
2,140.7	-	2,140.7	2,258.7	-	2,258.7	Parliament
1,739.3	-	1,739.3	1,681.9	-	1,681.9	Foreign Affairs
7,817.8	-7,605.9	211.9	8,449.1	-8,228.0	221.1	Home Affairs
5,027.5	-	-	5,460.5	-	-	Provincial and Local Government
4,017.0	-259.8	3,757.2	3,967.4	-	3,967.4	<i>of which: Local government share</i>
						Public Works
						<b>Financial and Administrative Services</b>
152.6	-	152.6	162.0	-	162.0	Gov. Communication & Information Systems
11,088.5	-2,990.9	8,097.6	12,109.7	-3,345.0	8,764.7	National Treasury
58.6	-	58.6	62.1	-	62.1	Public Enterprises
153.8	-	153.8	112.6	-	112.6	Public Service and Administration
58.4	-	58.4	61.9	-	61.9	Public Service Commission
21.6	-	21.6	22.9	-	22.9	SA Management Development Institute
246.3	-	246.3	237.9	-	237.9	Statistics South Africa
						<b>Social Services</b>
1,625.9	-	1,625.9	1,741.1	-	1,741.1	Arts, Culture, Science and Technology
9,343.9	-439.8	8,904.1	9,676.8	-373.4	9,303.4	Education
7,656.5	-6,804.7	851.8	8,186.0	-7,256.5	929.5	Health
4,663.7	-4,246.9	416.8	4,898.6	-4,462.0	436.6	Housing
406.2	-64.2	342.0	357.7	-68.2	289.6	Social Development
205.2	-123.1	82.1	82.3	-	82.3	Sport and Recreation South Africa
						<b>Justice and Protection Services</b>
7,424.2	-	7,424.2	8,115.9	-	8,115.9	Correctional Services
19,338.5	-	19,338.5	19,883.0	-	19,883.0	Defence
33.9	-	33.9	36.7	-	36.7	Independent Complaints Directorate
4,235.8	-	4,235.8	4,539.0	-	4,539.0	Justice and Constitutional Development
20,994.3	-	20,994.3	22,934.1	-	22,934.1	Safety and Security
						<b>Economic Services and Infrastructure Development</b>
1,010.8	-38.0	972.8	936.1	-	936.1	Agriculture
791.2	-	791.2	819.3	-	819.3	Communications
1,287.5	-	1,287.5	917.7	-	917.7	Environmental Affairs and Tourism
4,382.1	-	4,382.1	4,587.9	-	4,587.9	Labour
1,059.2	-	1,059.2	1,140.5	-	1,140.5	Land Affairs
1,592.3	-210.0	1,382.3	1,671.2	-210.0	1,461.2	Minerals and Energy
2,627.0	-	2,627.0	2,787.5	-	2,787.5	Trade and Industry
5,623.6	-41.5	5,582.0	5,896.2	-44.0	5,852.2	Transport
3,827.6	-1,788.2	2,039.3	3,294.6	-1,585.9	1,708.7	Water Affairs and Forestry
<b>126,263.2</b>	<b>-24,613.2</b>	<b>101,650.1</b>	<b>132,316.9</b>	<b>-25,573.0</b>	<b>106,743.8</b>	<b>Subtotal:</b>
						<b>National Votes</b>
						Plus:
			1,661.6	-554.9	1,106.6	Amounts still to be allocated
			2,000.0	-	2,000.0	Poverty relief
			-	-	-	Infrastructure
			-	-	-	Flood relief
			-	-	-	7) Transfers from national to provinces
<b>127,763.2</b>	<b>-24,613.2</b>	<b>103,150.1</b>	<b>135,978.4</b>	<b>-26,127.9</b>	<b>109,850.5</b>	<b>Subtotal:</b>
						<b>National votes and statutory amounts</b>
						Plus:
			52,433.6	-	52,433.6	Interest on debt
			137,089.1	15,274.1	152,363.2	2) Transfers to provinces
			-	10,853.8	10,853.8	3) Transfer for local government
			9,000.0	-	9,000.0	Contingency reserve
			-	-	-	Umsobomvu Fund
			60.2	-	60.2	Standing appropriations
			-	-	-	Recoveries from the pension fund
<b>311,230.8</b>	<b>-</b>	<b>311,230.8</b>	<b>334,561.3</b>	<b>-</b>	<b>334,561.3</b>	<b>Main budget expenditure</b>

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

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

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

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

R million	1998/99		1999/00		2000/01		2001/02
	Estimated outcome	% of total	Estimated outcome	% of total	Estimated outcome	% of total	Revised estimate
<b>Current expenditure</b>							
<b>Goods and services</b>	<b>107,104.2</b>	<b>50.7%</b>	<b>113,113.7</b>	<b>50.8%</b>	<b>124,228.5</b>	<b>51.0%</b>	<b>136,480.4</b>
Remuneration of employees	82,136.5	38.9%	85,703.2	38.5%	91,778.5	37.7%	99,222.7
Other goods and services	24,967.7	11.8%	27,410.5	12.3%	32,450.0	13.3%	37,257.8
<b>Interest</b>	<b>42,669.3</b>	<b>20.2%</b>	<b>44,289.7</b>	<b>19.9%</b>	<b>46,320.9</b>	<b>19.0%</b>	<b>47,515.1</b>
<b>Current transfers</b>	<b>32,017.3</b>	<b>15.2%</b>	<b>33,073.5</b>	<b>14.9%</b>	<b>35,961.8</b>	<b>14.8%</b>	<b>40,282.8</b>
Subsidies to business enterprises	5,811.1	2.8%	5,776.8	2.6%	6,069.4	2.5%	6,788.3
Non-financial public enterprises	2,357.9	1.1%	2,315.4	1.0%	2,197.8	0.9%	2,311.3
Public financial institutions	4.7	0.0%	5.4	0.0%	12.9	0.0%	14.7
Government departmental enterprises	3,240.6	1.5%	3,250.8	1.5%	3,695.4	1.5%	4,284.1
Private business	207.9	0.1%	205.1	0.1%	163.3	0.1%	178.2
Transfers to households and non-profit institutions	25,980.8	12.3%	27,031.9	12.1%	29,550.0	12.1%	33,189.9
Transfer to foreign countries and international credit institutions	225.4	0.1%	264.8	0.1%	342.4	0.1%	304.7
<b>Current transfers to other general government institutions and funds</b>	<b>17,394.5</b>	<b>8.2%</b>	<b>19,335.1</b>	<b>8.7%</b>	<b>24,020.0</b>	<b>9.9%</b>	<b>29,386.3</b>
Transfer to universities and technikons	5,477.9	2.6%	5,998.1	2.7%	6,418.5	2.6%	6,846.7
Transfer to extra-budgetary institutions	9,131.2	4.3%	10,403.8	4.7%	14,157.9	5.8%	18,023.6
Transfer to local authorities	2,785.5	1.3%	2,933.2	1.3%	3,443.6	1.4%	4,516.0
<b>Total current expenditure</b>	<b>199,185.3</b>	<b>94.3%</b>	<b>209,812.0</b>	<b>94.3%</b>	<b>230,531.2</b>	<b>94.7%</b>	<b>253,664.6</b>
<b>Capital expenditure</b>							
Acquisition of fixed capital assets, stock, land and other intangible assets	7,194.9	3.4%	6,584.6	3.0%	7,709.5	3.2%	10,641.4
Capital transfers, purchase of shares, loans and advances of which	5,962.3	2.8%	5,291.6	2.4%	5,267.5	2.2%	7,334.8
Transfer to local authorities <sup>2)</sup>	1,718.8	0.8%	1,693.7	0.8%	2,132.0	0.9%	2,036.4
<b>Total capital expenditure</b>	<b>13,157.2</b>	<b>6.2%</b>	<b>11,876.1</b>	<b>5.3%</b>	<b>12,977.0</b>	<b>5.3%</b>	<b>17,976.2</b>
<b>Subtotal</b>	<b>212,342.6</b>	<b>100.5%</b>	<b>221,688.1</b>	<b>99.6%</b>	<b>243,508.2</b>	<b>100.0%</b>	<b>271,640.8</b>
Plus: Amounts still to be allocated	-		-		-		-
<b>Subtotal: Votes and statutory amounts</b>	<b>212,342.6</b>	<b>100.5%</b>	<b>221,688.1</b>		<b>243,508.2</b>	<b>100.0%</b>	<b>271,640.8</b>
<b>Plus:</b>							
Contingency reserve	-		-		-		-
Umsobomvu Fund	-		855.0	0.4%	-		-
Standing appropriations	29.1	0.0%	42.6	0.0%	39.2	0.0%	300.0
Recoveries from the pension fund	-1,158.0	-0.5%	-		-		-
<b>Total consolidated expenditure</b>	<b>211,213.7</b>	<b>100.0%</b>	<b>222,585.7</b>	<b>100.0%</b>	<b>243,547.4</b>	<b>100.0%</b>	<b>271,940.8</b>

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

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

2001/02	2002/03		2003/04		2004/05		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
50.2%	146,188.5	48.2%	156,636.1	48.0%	166,341.3	47.5%	<b>Current expenditure</b>
36.5%	106,774.3	35.2%	113,778.7	34.9%	120,827.4	34.5%	<b>Goods and services</b>
13.7%	39,414.1	13.0%	42,857.4	13.1%	45,513.9	13.0%	Remuneration of employees
17.5%	47,502.9	15.7%	49,844.8	15.3%	52,433.6	15.0%	Other goods and services
14.8%	47,557.5	15.7%	49,240.7	15.1%	52,008.4	14.9%	<b>Interest</b>
2.5%	6,709.1	2.2%	7,337.2	2.3%	7,827.2	2.2%	<b>Current transfers</b>
							Subsidies to business enterprises
0.8%	2,432.5	0.8%	2,487.9	0.8%	2,636.9	0.8%	Non-financial public enterprises
0.0%	18.2	0.0%	19.5	0.0%	21.6	0.0%	Public financial institutions
1.6%	4,116.0	1.4%	4,687.4	1.4%	5,017.7	1.4%	Government departmental enterprises
0.1%	142.5	0.0%	142.5	0.0%	151.0	0.0%	Private business
12.2%	40,539.9	13.4%	41,585.0	12.8%	43,853.9	12.5%	Transfers to households and non-profit institutions
0.1%	308.4	0.1%	318.4	0.1%	327.3	0.1%	Transfer to foreign countries and international credit institutions
10.8%	34,718.2	11.5%	38,271.4	11.7%	39,940.5	11.4%	<b>Current transfers to other general government institutions and funds</b>
2.5%	7,295.0	2.4%	7,786.1	2.4%	8,255.0	2.4%	Transfer to universities and technikons
6.6%	21,456.7	7.1%	23,383.0	7.2%	23,974.1	6.8%	Transfer to extra-budgetary institutions
1.7%	5,966.5	2.0%	7,102.3	2.2%	7,711.4	2.2%	Transfer to local authorities
93.3%	275,967.1	91.0%	293,992.9	90.2%	310,723.9	88.8%	<b>Total current expenditure</b>
							<b>Capital expenditure</b>
3.9%	12,645.6	4.2%	13,574.9	4.2%	15,066.2	4.3%	Acquisition of fixed capital assets, stock, land and other intangible assets
2.7%	10,181.5	3.4%	11,569.7	3.5%	11,319.4	3.2%	Capital transfers, purchase of shares, loans and advances of which
0.7%	2,614.0	0.9%	3,132.5	1.0%	3,142.4	0.9%	<sup>2)</sup> Transfer to local authorities
6.6%	22,827.1	7.5%	25,144.6	7.7%	26,385.6	7.5%	<b>Total capital expenditure</b>
99.9%	298,794.2	98.6%	319,137.6	97.9%	337,109.5	96.3%	<b>Subtotal</b>
	700.0	0.2%	1,500.0	0.5%	3,661.6	1.0%	Plus: Amounts still to be allocated
99.9%	299,494.2	98.8%	320,637.6	98.3%	340,771.0	97.3%	<b>Subtotal: Votes and statutory amounts</b>
	3,594.5	1.2%	5,278.1	1.6%	9,266.1	2.6%	<b>Plus:</b>
	-		-		-		Contingency reserve
0.1%	65.0	0.0%	156.8	0.0%	60.2	0.0%	Umsobomvu Fund
	-		-		-		Standing appropriations
							Recoveries from the pension fund
100.0%	303,153.7	100.0%	326,072.4	100.0%	350,097.4	100.0%	<b>Total consolidated expenditure</b>

<sup>2)</sup> Capital conditional grant transfers to Local Government.

**Table 6**  
**Consolidated national and provincial expenditure:**  
**Functional classification <sup>1)</sup>**

R million	1989/99		1999/00		2000/01		2001/02
	Estimated outcome	% of total	Estimated outcome	% of total	Estimated outcome	% of total	Revised estimate
<b>General government services and unallocable expenditure</b> <sup>2)</sup>	<b>12,379.8</b>	<b>5.9%</b>	<b>14,639.5</b>	<b>6.6%</b>	<b>17,219.1</b>	<b>7.1%</b>	<b>20,681.0</b>
<b>Protection services</b>	<b>34,308.7</b>	<b>16.2%</b>	<b>35,684.6</b>	<b>16.0%</b>	<b>40,652.7</b>	<b>16.7%</b>	<b>46,892.7</b>
Defence and intelligence	11,972.7	5.7%	12,249.6	5.5%	15,564.4	6.4%	18,052.6
Police	14,445.0	6.8%	15,152.0	6.8%	16,291.0	6.7%	18,370.3
Prisons	5,294.8	2.5%	5,418.8	2.4%	5,788.5	2.4%	6,838.9
Justice	2,596.2	1.2%	2,864.1	1.3%	3,008.8	1.2%	3,631.0
<b>Social services</b>	<b>103,857.1</b>	<b>49.2%</b>	<b>107,355.9</b>	<b>48.2%</b>	<b>116,569.4</b>	<b>47.9%</b>	<b>129,559.9</b>
Education	45,661.0	21.6%	47,158.2	21.2%	50,975.0	20.9%	55,394.6
Health	24,824.3	11.8%	25,872.4	11.6%	28,579.7	11.7%	31,713.4
Social security and welfare	25,589.9	12.1%	27,189.4	12.2%	29,547.8	12.1%	34,081.8
Housing and community development	6,596.7	3.1%	5,885.3	2.6%	6,174.8	2.5%	6,646.2
Other <sup>3)</sup>	1,185.1	0.6%	1,250.7	0.6%	1,292.1	0.5%	1,723.9
<b>Economic services</b>	<b>19,127.7</b>	<b>9.1%</b>	<b>19,718.4</b>	<b>8.9%</b>	<b>22,746.1</b>	<b>9.3%</b>	<b>26,992.1</b>
Water schemes and related services	2,911.7	1.4%	2,679.5	1.2%	3,338.5	1.4%	3,554.7
Fuel and energy	293.5	0.1%	275.5	0.1%	249.7	0.1%	858.6
Agriculture, forestry and fishing	3,971.7	1.9%	4,172.0	1.9%	4,514.9	1.9%	5,292.1
Mining, manufacturing and construction	1,270.7	0.6%	1,175.2	0.5%	1,354.1	0.6%	1,358.1
Transport and communication	7,835.3	3.7%	8,416.8	3.8%	8,752.2	3.6%	10,011.6
Other economic services <sup>4)</sup>	2,844.9	1.3%	2,999.4	1.3%	4,536.7	1.9%	5,917.0
<b>Interest</b>	<b>42,669.3</b>	<b>20.2%</b>	<b>44,289.7</b>	<b>19.9%</b>	<b>46,320.9</b>	<b>19.0%</b>	<b>47,515.1</b>
<b>Subtotal: Main Budgets</b>	<b>212,342.6</b>	<b>100.5%</b>	<b>221,688.1</b>	<b>99.6%</b>	<b>243,508.2</b>	<b>100.0%</b>	<b>271,640.8</b>
Plus: Contingency reserve	-	-	-	-	-	-	-
Unallocated provincial reserves	-	-	-	-	-	-	-
Not classified:							
Amounts not allocated	-	-	-	-	-	-	-
Transfer to Umsobomvu fund	-	-	855.0	0.4%	-	-	-
Recoveries from the pension fund	-1,158.0	-0.5%	-	-	-	-	-
Standing appropriations	29.1	0.0%	42.6	0.0%	39.2	0.0%	300.0
<b>Total consolidated expenditure</b>	<b>211,213.7</b>	<b>100.0%</b>	<b>222,585.7</b>	<b>100.0%</b>	<b>243,547.4</b>	<b>100.0%</b>	<b>271,940.8</b>

<sup>1)</sup> 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.

<sup>2)</sup> Mainly general administration, cost of raising loans and unallocable capital expenditure.

Table 6  
Consolidated national and provincial expenditure  
Functional classification <sup>1)</sup>

2001/02	2002/03		2003/04		2004/05		R million
	% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	
7.6%	23,175.0	7.6%	26,017.9	8.0%	27,610.2	7.9%	General government services 2) and unallocable expenditure
17.2%	52,359.7	17.3%	55,870.5	17.1%	59,478.4	17.0%	Protection services
6.6%	20,589.8	6.8%	21,659.3	6.6%	22,355.4	6.4%	Defence and intelligence
6.8%	20,011.0	6.6%	21,876.7	6.7%	23,801.1	6.8%	Police
2.5%	7,199.3	2.4%	7,762.6	2.4%	8,450.6	2.4%	Prisons
1.3%	4,559.6	1.5%	4,571.8	1.4%	4,871.4	1.4%	Justice
47.6%	144,160.4	47.6%	154,092.7	47.3%	162,999.3	46.6%	Social services
20.4%	59,518.7	19.6%	63,939.5	19.6%	67,239.0	19.2%	Education
11.7%	33,981.3	11.2%	36,624.5	11.2%	38,702.3	11.1%	Health
12.5%	40,872.6	13.5%	42,716.6	13.1%	45,971.8	13.1%	Social security and welfare
2.4%	7,863.6	2.6%	8,641.3	2.7%	9,040.4	2.6%	Housing and community development
0.6%	1,924.3	0.6%	2,170.8	0.7%	2,045.8	0.6%	3) Other
9.9%	31,596.1	10.4%	33,311.8	10.2%	34,588.1	9.9%	Economic services
1.3%	4,201.2	1.4%	4,679.4	1.4%	4,266.7	1.2%	Water schemes and related services
0.3%	1,512.3	0.5%	1,156.7	0.4%	1,206.3	0.3%	Fuel and energy
1.9%	6,160.2	2.0%	6,237.4	1.9%	6,470.0	1.8%	Agriculture, forestry and fishing
0.5%	1,463.7	0.5%	1,663.2	0.5%	1,761.0	0.5%	Mining, manufacturing and construction
3.7%	10,875.7	3.6%	11,591.4	3.6%	12,422.3	3.5%	Transport and communication
2.2%	7,383.1	2.4%	7,983.8	2.4%	8,461.8	2.4%	4) Other economic services
17.5%	47,502.9	15.7%	49,844.8	15.3%	52,433.6	15.0%	Interest
99.9%	298,794.2	98.6%	319,137.6	97.9%	337,109.5	96.3%	Subtotal: Main Budgets
	3,300.0	1.1%	5,000.0	1.5%	9,000.0	2.6%	Plus: Contingency reserve
	294.5	0.1%	278.1	0.1%	266.1	0.1%	Unallocated provincial reserves
	700.0	0.2%	1,500.0	0.5%	3,661.6	1.0%	Not classified:
	-		-		-		Amounts not allocated
	-		-		-		Transfer to Umsobomvu fund
	65.0	0.0%	156.8	0.0%	60.2	0.0%	Recoveries from the pension fund
							Standing appropriations
100.0%	303,153.7	100.0%	326,072.4	100.0%	350,097.4	100.0%	Total consolidated expenditure

3) Including cultural, recreational and sport services.

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

**Table 7**  
**Total debt of government 1)**

Year ending 31 March	1978	1979	1980	1981	1982	1983	1984
<b>R million</b>							
Marketable domestic debt	11,055	12,550	13,424	14,897	17,405	20,980	23,894
<i>Government bonds</i>	10,334	11,897	12,776	14,502	16,710	20,199	23,463
<i>Treasury bills</i>	721	653	648	395	695	781	431
<i>Bridging bonds</i>	-	-	-	-	-	-	-
Non-marketable domestic debt 3)	1,951	2,934	3,997	4,326	3,416	3,320	4,183
<b>Total domestic debt</b>	<b>13,006</b>	<b>15,484</b>	<b>17,421</b>	<b>19,223</b>	<b>20,821</b>	<b>24,300</b>	<b>28,077</b>
Total foreign debt 4)	1,245	811	730	630	1,118	1,229	1,441
<b>Total loan debt gross</b>	<b>14,251</b>	<b>16,295</b>	<b>18,151</b>	<b>19,853</b>	<b>21,939</b>	<b>25,529</b>	<b>29,518</b>
Cash balances	1,228	1,312	1,288	2,249	2,099	3,336	2,818
<b>Total loan debt net</b>	<b>13,023</b>	<b>14,983</b>	<b>16,863</b>	<b>17,604</b>	<b>19,840</b>	<b>22,193</b>	<b>26,700</b>
Gold and Foreign Exchange Contingency Reserve Account 5)	-	-	-	-	174	892	655
<b>Composition of debt (excluding cash balances) :</b>							
Marketable domestic debt	77.6%	77.0%	74.0%	75.0%	79.3%	82.2%	80.9%
<i>Government bonds</i>	72.5%	73.0%	70.4%	73.0%	76.2%	79.1%	79.5%
<i>Treasury bills</i>	5.1%	4.0%	3.6%	2.0%	3.2%	3.1%	1.5%
<i>Bridging bonds</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-marketable domestic debt 3)	13.7%	18.0%	22.0%	21.8%	15.6%	13.0%	14.2%
<b>Total domestic debt</b>	<b>91.3%</b>	<b>95.0%</b>	<b>96.0%</b>	<b>96.8%</b>	<b>94.9%</b>	<b>95.2%</b>	<b>95.1%</b>
Total foreign debt 4)	8.7%	5.0%	4.0%	3.2%	5.1%	4.8%	4.9%
<b>Total loan debt gross</b>	<b>100.0%</b>						
<b>Percentages of GDP:</b>							
Total domestic debt	37.0%	37.4%	34.4%	29.4%	27.9%	28.5%	28.6%
Total foreign debt	3.5%	2.0%	1.4%	1.0%	1.5%	1.4%	1.5%
Total loan debt gross	40.5%	39.4%	35.9%	30.4%	29.4%	29.9%	30.1%
Total loan debt net	37.0%	36.2%	33.3%	27.0%	26.6%	26.0%	27.2%

Sources: South African Reserve Bank and National Treasury.

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

2) As projected at the end of January 2002.

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

Table 7  
Total debt of government 1)

1985	1986	1987	1988	1989	1990	1991	Year ending 31 March R million
28,651	33,544	39,956	47,385	61,124	72,923	85,546	Marketable domestic debt
27,797	32,808	39,195	47,173	60,860	71,026	82,824	Government bonds
854	736	761	212	264	1,897	2,722	Treasury bills
-	-	-	-	-	-	-	Bridging bonds
4,187	3,646	4,443	7,675	5,386	6,883	7,989	3) Non-marketable domestic debt
32,838	37,190	44,399	55,060	66,510	79,806	93,535	Total domestic debt
2,201	2,295	2,446	2,442	2,227	2,090	1,770	4) Total foreign debt
<b>35,039</b>	<b>39,485</b>	<b>46,845</b>	<b>57,502</b>	<b>68,737</b>	<b>81,896</b>	<b>95,305</b>	<b>Total loan debt gross</b>
893	1,081	1,573	1,588	3,785	11,181	8,524	Cash balances
<b>34,146</b>	<b>38,404</b>	<b>45,272</b>	<b>55,914</b>	<b>64,952</b>	<b>70,715</b>	<b>86,781</b>	<b>Total loan debt net</b>
2,033	1,940	3,469	2,554	11,158	14,140	10,351	5) Gold and Foreign Exchange Contingency Reserve Account
							<b>Composition of debt (excluding cash balances) :</b>
81.8%	85.0%	85.3%	82.4%	88.9%	89.0%	89.8%	Marketable domestic debt
79.3%	83.1%	83.7%	82.0%	88.5%	86.7%	86.9%	Government bonds
2.4%	1.9%	1.6%	0.4%	0.4%	2.3%	2.9%	Treasury bills
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Bridging bonds
11.9%	9.2%	9.5%	13.3%	7.8%	8.4%	8.4%	3) Non-marketable domestic debt
93.7%	94.2%	94.8%	95.8%	96.8%	97.4%	98.1%	Total domestic debt
6.3%	5.8%	5.2%	4.2%	3.2%	2.6%	1.9%	4) Total foreign debt
<b>100.0%</b>	<b>Total loan debt gross</b>						
							<b>Percentages of GDP:</b>
28.7%	28.3%	28.5%	30.3%	30.3%	30.6%	31.2%	Total domestic debt
1.9%	1.7%	1.6%	1.3%	1.0%	0.8%	0.6%	Total foreign debt
30.6%	30.1%	30.1%	31.6%	31.3%	31.4%	31.8%	Total loan debt gross
29.8%	29.3%	29.1%	30.7%	29.6%	27.1%	29.0%	Total loan debt net

Sources: South African Reserve Bank and National Treasury.

4) Valued at appropriate foreign exchange rates up to 31 March 2001 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 December 2001, projected to depreciate in line with inflation differentials.

5) Forward cover losses on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2002 represents an estimated balance on the account. No provision for any profits or losses on this account has been made for subsequent years.

**Table 7**  
**Total debt of government 1)**

Year ending 31 March	1992	1993	1994	1995	1996	1997	1998
<b>R million</b>							
Marketable domestic debt	104,646	138,681	181,460	225,662	263,844	290,424	318,773
<i>Government bonds</i>	100,662	132,853	174,892	210,191	248,877	276,124	301,488
<i>Treasury bills</i>	3,984	5,828	6,568	7,018	10,700	14,300	17,285
<i>Bridging bonds</i>	-	-	-	8,453	4,267	-	-
Non-marketable domestic debt 3)	6,520	4,703	3,310	5,705	4,700	6,421	2,778
<b>Total domestic debt</b>	<b>111,166</b>	<b>143,384</b>	<b>184,770</b>	<b>231,367</b>	<b>268,544</b>	<b>296,845</b>	<b>321,551</b>
Total foreign debt 4)	2,940	2,348	5,201	8,784	10,944	11,394	14,560
<b>Total loan debt gross</b>	<b>114,107</b>	<b>145,731</b>	<b>189,970</b>	<b>240,151</b>	<b>279,488</b>	<b>308,239</b>	<b>336,111</b>
Cash balances	9,762	4,750	1,283	6,665	8,630	2,757	4,798
<b>Total loan debt net</b>	<b>104,345</b>	<b>140,981</b>	<b>188,687</b>	<b>233,486</b>	<b>270,858</b>	<b>305,482</b>	<b>331,313</b>
Gold and Foreign Exchange Contingency Reserve Account 5)	12,508	8,934	2,190	4,147	-	2,169	73
<b>Composition of debt (excluding cash balances) :</b>							
Marketable domestic debt	91.7%	95.2%	95.5%	94.0%	94.4%	94.2%	94.8%
<i>Government bonds</i>	88.2%	91.2%	92.1%	87.5%	89.0%	89.6%	89.7%
<i>Treasury bills</i>	3.5%	4.0%	3.5%	2.9%	3.8%	4.6%	5.1%
<i>Bridging bonds</i>	0.0%	0.0%	0.0%	3.5%	1.5%	0.0%	0.0%
Non-marketable domestic debt 3)	5.7%	3.2%	1.7%	2.4%	1.7%	2.1%	0.8%
<b>Total domestic debt</b>	<b>97.4%</b>	<b>98.4%</b>	<b>97.3%</b>	<b>96.3%</b>	<b>96.1%</b>	<b>96.3%</b>	<b>95.7%</b>
Total foreign debt 4)	2.6%	1.6%	2.7%	3.7%	3.9%	3.7%	4.3%
<b>Total loan debt gross</b>	<b>100.0%</b>						
<b>Percentages of GDP:</b>							
Total domestic debt	32.3%	37.5%	41.8%	46.5%	47.6%	46.7%	46.0%
Total foreign debt	0.9%	0.6%	1.2%	1.8%	1.9%	1.8%	2.1%
Total loan debt gross	33.2%	38.1%	43.0%	48.3%	49.5%	48.5%	48.0%
Total loan debt net	30.3%	36.9%	42.7%	46.9%	48.0%	48.1%	47.4%

Sources: South African Reserve Bank and National Treasury.

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

2) As projected at the end of January 2002.

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

**Table 7**  
**Total debt of government 1)**

1999	2000	2001	2002 <sup>2)</sup>	2003	2004	2005	Year ending 31 March R million
344,938	354,705	365,141	348,653	341,880	357,010	383,742	Marketable domestic debt
325,938	332,705	339,641	330,743	319,970	329,100	349,832	Government bonds
19,000	22,000	25,500	17,910	21,910	27,910	33,910	Treasury bills
-	-	-	-	-	-	-	Bridging bonds
2,013	998	2,382	2,275	2,179	2,127	1,988	3) Non-marketable domestic debt
346,951	355,703	367,523	350,928	344,059	359,137	385,730	Total domestic debt
16,276	25,799	31,938	81,089	96,573	110,709	96,129	4) Total foreign debt
<b>363,227</b>	<b>381,502</b>	<b>399,461</b>	<b>432,017</b>	<b>440,632</b>	<b>469,846</b>	<b>481,859</b>	<b>Total loan debt gross</b>
5,166	7,285	2,650	6,948	4,000	12,000	4,000	Cash balances
<b>358,061</b>	<b>374,217</b>	<b>396,811</b>	<b>425,069</b>	<b>436,632</b>	<b>457,846</b>	<b>477,859</b>	<b>Total loan debt net</b>
14,431	9,200	18,170	27,600	27,600	27,600	27,600	5) Gold and Foreign Exchange Contingency Reserve Account
<b>Composition of debt (excluding cash balances) :</b>							
95.0%	93.0%	91.4%	80.7%	77.6%	76.0%	79.6%	Marketable domestic debt
89.7%	87.2%	85.0%	76.6%	72.6%	70.0%	72.6%	Government bonds
5.2%	5.8%	6.4%	4.1%	5.0%	5.9%	7.0%	Treasury bills
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	Bridging bonds
0.6%	0.3%	0.6%	0.5%	0.5%	0.5%	0.4%	3) Non-marketable domestic debt
95.5%	93.2%	92.0%	81.2%	78.1%	76.4%	80.1%	Total domestic debt
4.5%	6.8%	8.0%	18.8%	21.9%	23.6%	19.9%	4) Total foreign debt
<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>Total loan debt gross</b>
<b>Percentages of GDP:</b>							
46.0%	43.3%	40.4%	35.4%	31.8%	30.5%	30.2%	Total domestic debt
2.2%	3.1%	3.5%	8.2%	8.9%	9.4%	7.5%	Total foreign debt
48.2%	46.5%	43.9%	43.6%	40.7%	39.9%	37.7%	Total loan debt gross
47.5%	45.6%	43.6%	42.9%	40.3%	38.8%	37.4%	Total loan debt net

Sources: South African Reserve Bank and National Treasury.

4) Valued at appropriate foreign exchange rates up to 31 March 2001 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 December 2001, projected to depreciate in line with inflation differentials.

5) Forward cover losses on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2002 represents an estimated balance on the account. No provision for any profits or losses on this account has been made for subsequent years.

**Table 8**  
**Financial guarantees**  
**Furnished by the National Government**

	As at 31 March 1998			As at 31 March 1999		
	Domestic	Foreign	Total	Domestic	Foreign	Total
<b>R million</b>						
<b>General government sector</b>	<b>6 820</b>	<b>-</b>	<b>6 820</b>	<b>7 318</b>	<b>-</b>	<b>7 318</b>
<i>National Government</i>	<i>6 819</i>	<i>-</i>	<i>6 819</i>	<i>7 317</i>	<i>-</i>	<i>7 317</i>
National Parks Board	18	-	18	18	-	18
South African National Roads Agency Ltd.	3 837	-	3 837	4 484	-	4 484
Universities, technikons and schools	1 298	-	1 298	1 212	-	1 212
Former TBVC states and self-governing territories	976	-	976	930	-	930
Departments: Guarantee scheme for housing loans to employees	684	-	684	655	-	655
Departments: Guarantee scheme for motor vehicles i.r.o. Senior Officials	6	-	6	18	-	18
<i>Local government</i>	<i>1</i>	<i>-</i>	<i>1</i>	<i>1</i>	<i>-</i>	<i>1</i>
City Council of Johannesburg	1	-	1	1	-	1
<b>Public enterprises</b>	<b>39 971</b>	<b>24 650</b>	<b>64 621</b>	<b>41 521</b>	<b>29 005</b>	<b>70 526</b>
<i>Non-financial</i>	<i>37 509</i>	<i>11 933</i>	<i>49 442</i>	<i>38 937</i>	<i>14 981</i>	<i>53 918</i>
Armcor	131	-	131	126	-	126
Atomic Energy Corporation of South Africa	297	-	297	313	-	313
Bank Note Company	12	-	12	12	-	12
Eskom	-	3 889	3 889	-	3 717	3 717
Kalahari East Water Board	43	-	43	48	-	48
Komati Basin Water Authority	840	-	840	1 043	-	1 043
Lesotho Highlands Development Authority	1 052	2 329	3 381	792	2 707	3 499
Maize Board	-	-	-	-	-	-
South African Rail Commuter Corporation	1 427	-	1 427	1 611	-	1 611
South African Mint Company	41	-	41	18	-	18
South African Wool Board	-	-	-	-	-	-
Telkom South Africa	4 646	712	5 358	4 631	611	5 242
Trans-Caledon Tunnel Authority	5 030	709	5 739	7 412	841	8 253
Transnet	23 819	4 294	28 113	22 718	7 105	29 823
Irrigation Board	171	-	171	213	-	213
<i>Financial</i>	<i>2 462</i>	<i>12 717</i>	<i>15 179</i>	<i>2 584</i>	<i>14 024</i>	<i>16 608</i>
Development Bank of Southern Africa	-	9 411	9 411	-	10 125	10 125
Industrial Development Corporation of South Africa	-	3 306	3 306	-	3 899	3 899
South African Housing Trust	2 178	-	2 178	2 300	-	2 300
National Housing Board	284	-	284	284	-	284
<b>Private sector</b>	<b>204</b>	<b>-</b>	<b>204</b>	<b>161</b>	<b>-</b>	<b>161</b>
Agricultural Co-operatives	204	-	204	161	-	161
<b>Foreign sector</b>	<b>1 112</b>	<b>3 584</b>	<b>4 696</b>	<b>407</b>	<b>2 880</b>	<b>3 287</b>
South African Reserve Bank (foreign central banks and governments)	1 112	-	1 112	407	-	407
Debt Standstill Agreement funds	-	3 584	3 584	-	2 880	2 880
<b>Total</b>	<b>48 107</b>	<b>28 234</b>	<b>76 341</b>	<b>49 407</b>	<b>31 885</b>	<b>81 292</b>

**Table 8**  
**Financial guarantees**  
**Furnished by the National Government**

As at 31 March 2000			As at 31 March 2001 Unaudited			R million
Domestic	Foreign	Total	Domestic	Foreign	Total	
6 427	-	6 427	7 360	-	7 360	<b>General government sector</b>
6 427	-	6 427	7 360	-	7 360	<i>National Government</i>
7	-	7	7	-	7	National Parks Board
3 567	-	3 567	4 581	-	4 581	South African National Roads Agency Ltd.
1 181	-	1 181	1 085	-	1 085	Universities, technikons and schools
950	-	950	972	-	972	Former TBVC states and self-governing territories
687	-	687	686	-	686	Departments: Guarantee scheme for housing loans to employees
35	-	35	29	-	29	Departments: Guarantee scheme for motor vehicles i.r.o. Senior Officials
-	-	-	-	-	-	<i>Local government</i>
-	-	-	-	-	-	City Council of Johannesburg
<b>40 905</b>	<b>29 561</b>	<b>70 466</b>	<b>34 155</b>	<b>27 871</b>	<b>62 026</b>	<b>Public enterprises</b>
39 465	13 812	53 277	32 870	12 128	44 998	<i>Non-financial</i>
122	-	122	1	-	1	Armscor
285	-	285	280	-	280	Atomic Energy Corporation of South Africa
12	-	12	12	-	12	Bank Note Company
-	3 150	3 150	-	2 509	2 509	Eskom
54	-	54	50	-	50	Kalahari East Water Board
1 104	-	1 104	1 224	-	1 224	Komati Basin Water Authority
511	2 462	2 973	303	2 596	2 899	Lesotho Highlands Development Authority
-	-	-	-	-	-	Maize Board
1 600	-	1 600	-	-	-	South African Rail Commuter Corporation
-	-	-	-	-	-	South African Mint Company
-	-	-	-	-	-	South African Wool Board
4 928	360	5 288	5 372	136	5 508	Telkom South Africa
8 990	836	9 826	11 094	270	11 364	Trans-Caledon Tunnel Authority
21 607	7 004	28 611	14 254	6 617	20 871	Transnet
252	-	252	280	-	280	Irrigation Board
1 440	15 749	17 189	1 285	15 743	17 028	<i>Financial</i>
-	11 571	11 571	-	11 438	11 438	Development Bank of Southern Africa
-	4 178	4 178	-	4 305	4 305	Industrial Development Corporation of South Africa
1 156	-	1 156	1 001	-	1 001	South African Housing Trust
284	-	284	284	-	284	National Housing Board
<b>142</b>	<b>-</b>	<b>142</b>	<b>147</b>	<b>-</b>	<b>147</b>	<b>Private sector</b>
142	-	142	147	-	147	Agricultural Co-operatives
<b>326</b>	<b>1 655</b>	<b>1 981</b>	<b>254</b>	<b>560</b>	<b>814</b>	<b>Foreign sector</b>
326	-	326	254	-	254	South African Reserve Bank (foreign central banks and governments)
-	1 655	1 655	-	560	560	Debt Standstill Agreement funds
<b>47 800</b>	<b>31 216</b>	<b>79 016</b>	<b>41 916</b>	<b>28 431</b>	<b>70 347</b>	<b>Total</b>