

# B

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### General remarks

This annexure presents details of the main budget, consolidated national and provincial expenditure, consolidated government expenditure, the borrowing requirement and financing thereof, government debt and financial guarantees. While government revenues are concentrated at the national government level, expenditure shifted from the national towards the provincial sphere after 1994. Equitable share transfers to the nine provinces as a statutory commitment of government began in 1998/99, and the 1998 Budget marked the introduction of the local government equitable share. In the 2008 Budget the coverage on the consolidated government account is further extended to include an additional 130 public entities, a further step towards the publication of a more complete set of consolidated accounts for general government.

Since more than 70 per cent of total expenditure on the main budget of 2008/09 comprises transfer payments to other levels of general government, economic and functional classifications of national budget expenditure are not comprehensive. For purposes of analysis, it would be preferable to present economic and functional classifications of the expenditure of general government. This requires information on expenditure at all levels of general government and on its financing through revenue, balances brought forward and transfer payments (mainly from the national budget). This information is not readily available for local government, making it impossible to present consolidated general government finances at the time of the national budget. Historical data on general government finances are, however, published by the Reserve Bank in its *Quarterly Bulletin* and by Statistics South Africa.

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

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

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

### Prior year adjustments due to function shifts

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

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

- The introduction of an accommodation charge payable by national departments for the use of government properties, levied by the property management trading account and included in the books of the Department of Public Works. This results in the presentation of individual departments being amended to provide for these accommodation charges and a new trading account being introduced for the Department of Public Works.
- Expenditure related to Regional Services Council levies, previously included as a departmental expenditure item, is now presented as a transfer to local government forming part of the local government equitable share. This adjustment is affected in the government accounts as from the 2006/07 financial year.
- In previous budgets payment of benefits to former employees for civil and military pensions and contributions to medical funds were classified as compensation of employees and transfers to households respectively. After further consultation of the international standard for classification, the *Government Finance Statistics Manual* (GFSM 2001), it was determined that payment for medical benefits to former employees should also be classified as transfers to households and not as compensation of employees, and the data in the *Budget Review* has been adjusted accordingly.

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

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

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

### **Sources of information**

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

- Reports of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs (1987/88 to 1993/94), the Accounts of the National Government (1994/95 to 1999/00), Audited Annual Financial Statements of National Departments (2000/01 to 2006/07) and the Revenue Accounts of the former self-governing territories and TBVC states.
- Reports of the Auditor-General on the Appropriation Accounts of the nine provinces, Audited Annual Financial Statements of Provincial Departments, as well as draft Financial Statements for some of the provinces.
- Printed Estimates of Revenue and Expenditure for the national and provincial budgets.
- The Reserve Bank.
- The Development Bank of Southern Africa.
- Annual statements of the Branches: Inland Revenue and Customs and Excise (previously of the Department of Finance) and of the South African Revenue Service.
- Monthly press releases of the National Treasury, published in terms of Section 32 of the Public Finance Management Act.

In some cases the information on revenue of the former self-governing territories, TBVC states and the new provinces in Table 2 was either preliminary or a budget estimate. Where data was incomplete, collections of a particular tax have been adjusted by the average growth in collections of that tax in the rest of the self-governing territories and TBVC states. Hence the information in Table 2 cannot be regarded as actual and audited.

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

Table 1 summarises the main budget balances since 2001/02 and medium-term estimates to 2010/11. To be in line with the economic reporting format, the revenue classification has been amended to show transactions in assets and liabilities separately, which was previously included in non-tax current revenue.

Repayments of loans and advances, which were previously shown as negative expenditure, have been reclassified as revenue. Given that the same amount is added to both revenue and expenditure, the national budget deficit is unaffected.

Appropriations by vote are divided into current payments, transfers and subsidies, and payments for capital assets. The provision for standing appropriations has been shifted from statutory appropriations to the transfers and subsidies line item and the history adjusted accordingly. Both current and capital transfers are included in transfers and subsidies, in line with the requirements of the economic reporting format. Expenditure from 2001/02 has been reclassified to be in line with the new classification principles introduced in 2004/05.

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

Under loan redemptions and financing, *short-term loans* include the net result of transactions in treasury bills and borrowing from the Corporation for Public Deposits. *Long-term loans* include all transactions in government bonds and foreign loans (i.e. new loan issues, repayments on maturity, buy-backs and switches).

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

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

Transfers between the former state revenue account, the stabilisation account and the tax reserve account are shown in Table 1 as part of the changes in cash and other balances.

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

Table 2 presents a summary of revenue and the details are set out in Table 3. Main budget revenue collections are recorded on an adjusted cash basis (cash book – revenue recorded as it is received in the ledgers of SARS). Tax revenue is classified according to standard international categories and departmental revenue according to the requirements of the economic reporting format.

Certain receipts into the National Revenue Fund are not regarded as revenue. These include proceeds from the sale of state assets, transfers from the IMF deposit account, transfers from the

tax reserve account, adjustments due to transactions in government stock and proceeds from the sales of fuel stocks.

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

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

Table 4 contains estimates of expenditure on national budget votes for the period 2004/05 to 2010/11. In 2007/08, amounts appropriated in the main budget and the adjusted estimates as well as preliminary estimates of spending on each vote are shown. The historical numbers have been adjusted for function shifts between various departments and therefore the detail amounts of some departments might differ from financial statements produced by those departments. However, total expenditure is not influenced by these changes.

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

Tables 5 and 6 show the economic and functional classification of payments for consolidated national and provincial government and the social security funds. The social security funds include the Unemployment Insurance Fund, the Road Accident Fund and the Compensation Funds. The national expenditure figures are for the 2008 Budget. In the provinces, however, expenditure estimates are preliminary, as their budgets are tabled after the national budget. Provincial estimates are based on preliminary budget statements provided by the provinces and are subject to change before being tabled in the provincial legislature.

The National Treasury introduced a new economic classification in the 2004 Budget that brings budget reporting in line with international best practice. Over the past few financial years the National Treasury has been working on a project to further improve the standard chart of accounts. It is the culmination of work on various initiatives to improve financial data, such as the infrastructure reporting process and improvement to item classification, and takes into account lessons learned from data observances over the past four years. The changes will be implemented on 1 April 2008. Given that departments are not yet totally familiar with some of the concepts of this new classification, it will take some time before departments will be in a position to make completely accurate classifications.

In the preparation of the data inputs for the 2008 Budget a few misclassifications have been identified and rectified, resulting in the data in Tables 5 and 6 not being strictly comparable to the same tables published in previous budgets.

#### **Consolidated government budget (Table 7)**

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

The government budget consolidation includes all entities controlled and mainly financed by government revenue, where such revenue is defined as either taxes, levies and administrative or service fees prescribed by government, or direct budgetary support in the form of transfer payments. This consolidation also includes a number of government business enterprises, based on the principle that they sell most of their goods and services produced to government

institutions or departments at regulated prices, and are therefore not businesses in the true sense of the word.

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

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

In the 2008 Budget 130 public entities are included in the consolidated government budget, increasing the coverage to about 65 per cent of all public entities. A discussion on the consolidation procedures, as well as a detailed list of all entities included in the consolidation, is available on the National Treasury website: [www.treasury.gov.za](http://www.treasury.gov.za).

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

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

### **Total debt of government (Table 8)**

Table 8 shows the major components of government debt. Total loan debt net consists of total domestic and foreign debt less the balances of the National Revenue Fund. Realised profits and losses on the Gold and Foreign Exchange Contingency Reserve Account are also disclosed. The projections for 2007/08 to 2010/11 are based on national budget data.

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

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

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Table 1

## Main Budget:

## Revenue, expenditure, budget balance and financing 1)

	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
	Actual outcome				Preliminary outcome	
<b>R million</b>						
<b>Revenue</b>						
Tax revenue (gross)	252 298.3	282 209.7	302 507.5	354 980.3	417 334.0	495 515.1
Less: SACU payments	-8 204.8	-8 259.4	-9 722.7	-13 327.8	-14 144.9	-25 194.9
Departmental receipts	4 087.6	4 191.9	5 931.4	5 502.7	7 642.6	9 098.2
<b>Total current revenue</b>	<b>248 181.0</b>	<b>278 142.1</b>	<b>298 716.3</b>	<b>347 155.2</b>	<b>410 831.6</b>	<b>479 418.4</b>
Transactions in assets and liabilities 2)	81.4	365.6	714.9	699.2	916.3	1 782.3
<b>Main budget revenue</b>	<b>248 262.4</b>	<b>278 507.7</b>	<b>299 431.2</b>	<b>347 854.4</b>	<b>411 747.9</b>	<b>481 200.7</b>
<b>Expenditure</b>						
Statutory appropriations	136 945.4	144 836.2	158 544.2	175 496.3	192 340.8	209 598.2
Cost of servicing state debt 3)	47 580.7	46 807.7	46 312.9	48 851.2	50 912.0	52 192.2
Provincial equitable share	85 994.7	93 895.3	107 538.4	120 884.5	135 291.6	150 752.9
Other 4)	3 370.0	4 133.2	4 692.9	5 760.7	6 137.2	6 653.1
Appropriated by vote	125 959.1	146 687.8	170 121.9	192 963.0	224 343.2	260 594.3
Current payments 5)	45 752.4	50 815.5	55 600.6	61 481.7	68 568.1	76 654.5
Transfers and subsidies 6)	75 681.6	91 599.8	110 082.3	126 136.6	148 791.2	177 579.4
Payments for capital assets 7)	4 525.1	4 272.5	4 439.1	5 344.7	6 984.0	6 360.4
Plus: Contingency reserve	-	-	-	-	-	-
<b>Total expenditure</b>	<b>262 904.5</b>	<b>291 524.0</b>	<b>328 666.1</b>	<b>368 459.4</b>	<b>416 684.0</b>	<b>470 192.5</b>
<b>Budget balance</b>	<b>-14 642.1</b>	<b>-13 016.2</b>	<b>-29 235.0</b>	<b>-20 604.9</b>	<b>-4 936.1</b>	<b>11 008.2</b>
Budget balance as percentage of GDP	-1.4%	-1.1%	-2.3%	-1.4%	-0.3%	0.6%
Extraordinary payments 8)	-2 077.7	-7 971.3	-7 443.5	-9 787.3	-4 553.9	-4 213.7
Extraordinary receipts 9)	4 159.1	8 167.9	1 598.2	2 492.0	6 905.2	3 438.1
<b>Net borrowing requirement</b>	<b>-12 560.7</b>	<b>-12 819.6</b>	<b>-35 080.3</b>	<b>-27 900.2</b>	<b>-2 584.8</b>	<b>10 232.6</b>
<b>Financing</b>						
<b>Change in loan liabilities</b>						
<b>Domestic short-term loans (net)</b>	<b>-7 966.6</b>	<b>4 213.9</b>	<b>6 719.8</b>	<b>6 132.0</b>	<b>5 716.4</b>	<b>5 334.1</b>
<b>Domestic long-term loans (net)</b>	<b>-9 871.4</b>	<b>-3 017.4</b>	<b>31 123.1</b>	<b>33 409.4</b>	<b>23 086.0</b>	<b>891.7</b>
Market loans	16 540.3	15 465.1	50 554.3	50 300.3	44 932.0	36 938.3
Extraordinary issues	-	3 652.7	7 205.6	9 460.8	4 539.0	-
Redemptions	-26 411.7	-22 135.2	-26 636.8	-26 351.7	-26 385.0	-36 046.6
<b>Foreign loans (net)</b>	<b>33 130.8</b>	<b>14 310.1</b>	<b>1 045.1</b>	<b>4 537.9</b>	<b>518.0</b>	<b>181.5</b>
Market loans	29 816.6	10 813.2	10 576.1	9 872.9	-	5 509.0
Arms procurement loan agreements	3 383.1	4 880.7	3 770.9	-	2 896.8	3 690.0
World Bank loans	-	-	-	-	50.0	-
Redemptions (including revaluation of loans) 10)	-68.9	-1 383.8	-13 301.9	-5 335.0	-2 428.8	-9 017.5
<b>Change in cash and other balances (- increase)</b>	<b>-2 732.1</b>	<b>-2 687.0</b>	<b>-3 807.8</b>	<b>-16 179.1</b>	<b>-26 735.6</b>	<b>-16 639.9</b>
<b>Total financing (net)</b>	<b>12 560.7</b>	<b>12 819.6</b>	<b>35 080.3</b>	<b>27 900.2</b>	<b>2 584.8</b>	<b>-10 232.6</b>
Gross domestic product (GDP)	1 048 755	1 198 457	1 288 979	1 427 445	1 584 743	1 807 316

1) This table summarises revenue, expenditure and the main budget balance since 2001/02. As available data are incomplete, the estimates are not fully consistent with other sources, such as the government finance statistics series of the Reserve Bank.

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

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

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

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

2007/08			2008/09	2009/10	2010/11	
Budget estimate	Revised estimate	Deviation	Medium term estimate			R million
556 562.0	571 063.0	14 501.0	642 268.6	711 480.9	777 947.7	<b>Revenue</b>
-23 053.0	-24 712.6	-1 659.6	-28 920.6	-32 143.0	-33 992.0	Tax revenue (gross)
9 185.2	10 578.2	1 393.0	11 141.4	12 401.1	14 198.1	Less: SACU payments
<b>542 694.2</b>	<b>556 928.7</b>	<b>14 234.5</b>	<b>624 489.3</b>	<b>691 739.0</b>	<b>758 153.7</b>	Departmental receipts
1 907.4	1 033.6	-873.8	863.6	1 148.9	801.9	<b>Total current revenue</b>
<b>544 601.6</b>	<b>557 962.3</b>	<b>13 360.7</b>	<b>625 353.0</b>	<b>692 887.9</b>	<b>758 955.7</b>	2) Transactions in assets and liabilities
231 695.5	233 999.7	2 304.2	259 788.3	286 625.2	308 447.1	<b>Main budget revenue</b>
52 916.0	52 829.0	-87.0	51 236.0	51 125.0	51 156.0	<b>Expenditure</b>
171 271.4	172 861.5	1 590.1	199 377.0	225 466.3	246 306.2	Statutory appropriations
7 508.1	8 309.2	803.0	9 175.4	10 033.9	10 984.9	3) Cost of servicing state debt
299 177.7	308 116.9	8 939.1	345 307.6	382 980.9	416 223.0	Provincial equitable share
88 426.8	88 456.4	775.8	99 826.1	110 624.8	120 467.6	4) Other
204 103.9	212 615.9	5 818.7	238 010.7	263 203.8	285 981.4	Appropriated by vote
6 647.1	7 044.6	397.5	7 470.8	9 152.4	9 774.0	5) Current payments
3 000.0	-	-3 000.0	6 000.0	12 000.0	20 000.0	6) Transfers and subsidies
<b>533 873.3</b>	<b>542 116.6</b>	<b>8 243.3</b>	<b>611 095.9</b>	<b>681 606.1</b>	<b>744 670.1</b>	7) Payments for capital assets
<b>10 728.4</b>	<b>15 845.7</b>	<b>5 117.3</b>	<b>14 257.1</b>	<b>11 281.9</b>	<b>14 285.6</b>	Plus: Contingency reserve
0.6%	0.8%	0.2%	0.6%	0.5%	0.5%	<b>Total expenditure</b>
-400.0	-771.0	-371.0	-	-	-	<b>Budget balance</b>
1 250.0	1 837.0	587.0	850.0	850.0	600.0	Budget balance as percentage of GDP
<b>11 578.4</b>	<b>16 911.7</b>	<b>5 333.3</b>	<b>15 107.1</b>	<b>12 131.9</b>	<b>14 885.6</b>	8) Extraordinary payments
<b>5 750.0</b>	<b>5 750.0</b>	<b>-</b>	<b>5 750.0</b>	<b>5 750.0</b>	<b>6 000.0</b>	9) Extraordinary receipts
<b>-9 019.0</b>	<b>-4 001.3</b>	<b>5 017.7</b>	<b>5 309.2</b>	<b>-3 978.2</b>	<b>-3 911.0</b>	<b>Net borrowing requirement</b>
24 000.0	25 306.0	1 306.0	30 000.0	30 000.0	30 000.0	<b>Financing</b>
-	-	-	-	-	-	<b>Change in loan liabilities</b>
-33 019.0	-29 307.3	3 711.7	-24 690.8	-33 978.2	-33 911.0	<b>Domestic short-term loans (net)</b>
<b>-2 586.5</b>	<b>-3 470.6</b>	<b>-884.1</b>	<b>-3 495.8</b>	<b>-7 644.6</b>	<b>-2 670.8</b>	<b>Domestic long-term loans (net)</b>
-	-	-	-	-	-	Market loans
3 533.0	3 691.0	158.0	2 614.0	438.0	532.0	Extraordinary issues
-	20.0	20.0	-	-	-	Redemptions
-6 119.5	-7 181.6	-1 062.1	-6 109.8	-8 082.6	-3 202.8	<b>Foreign loans (net)</b>
<b>-5 722.9</b>	<b>-15 189.6</b>	<b>-9 466.7</b>	<b>-22 670.5</b>	<b>-6 259.1</b>	<b>-14 303.8</b>	Market loans
<b>-11 578.4</b>	<b>-16 911.7</b>	<b>-5 333.3</b>	<b>-15 107.1</b>	<b>-12 131.9</b>	<b>-14 885.6</b>	Arms procurement loan agreements
1 938 934	2 045 533	106 599	2 286 906	2 506 870	2 758 552	World Bank loans
						10) Redemptions (including revaluation of loans)
						<b>Change in cash and other balances (- increase)</b>
						<b>Total financing (net)</b>
						<b>Gross domestic product (GDP)</b>

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

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

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

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

9) Includes proceeds from the sale of state assets and strategic supplies. Also includes premiums received on loan transactions.

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

**Table 2**  
**Main Budget:**  
**Summary of revenue 1)**

	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97
<b>R million</b>	<b>Actual collections</b>						
<b>Taxes on income and profits</b>	<b>39 580.9</b>	<b>44 661.6</b>	<b>47 559.4</b>	<b>50 933.7</b>	<b>61 004.7</b>	<b>68 883.8</b>	<b>82 876.1</b>
Persons and individuals	24 149.6	29 968.9	33 833.0	37 805.3	44 972.8	51 179.3	59 519.8
Gold mines	644.4	523.7	421.5	622.5	1 172.7	893.7	507.7
Other mines	2 246.0	1 048.9	575.7	508.6	457.2	714.8	1 341.6
Companies	2) 11 870.5	12 490.8	12 126.0	10 359.3	11 961.3	14 059.0	16 985.0
Secondary tax on companies	–	–	–	876.7	1 303.6	1 262.2	1 337.9
Tax on retirement funds	–	–	–	–	–	–	2 565.5
Other	3) 670.4	629.3	603.1	761.4	1 137.1	774.8	618.6
<b>Taxes on payroll and workforce</b>	–	–	–	–	–	–	–
Skills development levy	4) –	–	–	–	–	–	–
<b>Taxes on property</b>	<b>1 098.2</b>	<b>1 127.8</b>	<b>1 187.5</b>	<b>1 500.9</b>	<b>2 074.7</b>	<b>2 233.9</b>	<b>2 359.3</b>
Donations tax	6.5	6.8	18.0	39.0	104.4	61.0	46.7
Estate duty	82.0	78.7	84.9	118.3	125.3	181.3	181.8
Marketable securities tax	243.3	199.8	164.5	267.0	431.4	462.9	397.3
Transfer duties	766.4	842.6	920.1	1 076.7	1 413.5	1 528.7	1 733.5
Demutualisation charge	5) –	–	–	–	–	–	–
<b>Domestic taxes on goods and services</b>	<b>25 722.3</b>	<b>28 140.9</b>	<b>29 551.5</b>	<b>38 949.2</b>	<b>44 070.3</b>	<b>48 881.7</b>	<b>53 572.9</b>
Value-added tax/sales tax	6) 18 260.7	18 791.8	17 506.1	25 449.0	29 288.4	32 768.2	35 902.9
Specific excise duties	2 888.5	3 360.1	4 099.5	4 628.3	5 431.3	6 075.0	5 912.4
<i>Ad valorem</i> excise duties	455.9	465.2	336.5	338.7	372.9	400.2	718.7
General fuel levy	4 103.8	5 421.3	7 083.1	7 860.2	8 351.5	8 928.0	10 391.6
Air departure tax	–	–	–	–	–	–	–
Other	7) 13.3	102.5	526.4	673.0	626.1	710.2	647.2
<b>Taxes on international trade and transactions</b>	<b>4 697.6</b>	<b>4 321.1</b>	<b>4 644.7</b>	<b>5 246.9</b>	<b>5 606.4</b>	<b>6 169.6</b>	<b>7 200.5</b>
Customs duties	2 502.3	2 736.1	2 961.1	3 413.4	4 247.0	5 325.9	6 518.0
Import surcharges	2 075.3	1 455.5	1 520.9	1 756.1	1 170.8	456.7	-5.9
Other	8) 119.9	129.5	162.7	77.3	188.5	387.1	688.4
<b>Stamp duties and fees</b>	<b>657.3</b>	<b>712.2</b>	<b>760.4</b>	<b>846.7</b>	<b>942.9</b>	<b>1 024.8</b>	<b>1 202.4</b>
<b>State Miscellaneous Revenue (SMR)</b>	<b>41.9</b>	<b>35.2</b>	<b>25.8</b>	<b>10.3</b>	<b>75.6</b>	<b>84.1</b>	<b>121.2</b>
<b>TOTAL TAX REVENUE (gross)</b>	<b>71 798.1</b>	<b>78 998.8</b>	<b>83 729.3</b>	<b>97 487.7</b>	<b>113 774.5</b>	<b>127 278.0</b>	<b>147 332.3</b>
<b>Departmental revenue</b>	<b>1 993.1</b>	<b>1 606.5</b>	<b>1 920.2</b>	<b>2 088.3</b>	<b>1 586.2</b>	<b>2 460.2</b>	<b>3 353.8</b>
<b>Transactions in assets and liabilities</b>	<b>126.5</b>	<b>133.9</b>	<b>210.8</b>	<b>187.4</b>	<b>216.0</b>	<b>154.7</b>	<b>168.9</b>
<b>Less: SACU payments</b>	<b>11) -1 800.9</b>	<b>-2 760.3</b>	<b>-2 984.1</b>	<b>-3 089.4</b>	<b>-3 248.8</b>	<b>-3 890.1</b>	<b>-4 362.7</b>
<b>TOTAL BUDGET REVENUE</b>	<b>72 116.8</b>	<b>77 979.0</b>	<b>82 876.1</b>	<b>96 674.0</b>	<b>112 327.9</b>	<b>126 002.7</b>	<b>146 492.4</b>
<b>Current revenue</b>	<b>71 990.3</b>	<b>77 845.1</b>	<b>82 665.3</b>	<b>96 486.6</b>	<b>112 112.0</b>	<b>125 848.0</b>	<b>146 323.4</b>
Direct taxes	39 669.4	44 747.2	47 662.3	51 091.0	61 234.4	69 126.1	83 104.6
Indirect taxes	32 086.9	34 216.5	36 041.2	46 386.4	52 464.5	58 067.7	64 106.6
State Miscellaneous Revenue (SMR)	41.9	35.2	25.8	10.3	75.6	84.1	121.2
Departmental revenue	1 993.1	1 606.5	1 920.2	2 088.3	1 586.2	2 460.2	3 353.8
Less: SACU payments	-1 800.9	-2 760.3	-2 984.1	-3 089.4	-3 248.8	-3 890.1	-4 362.7
<b>Transactions in assets and liabilities</b>	<b>126.5</b>	<b>133.9</b>	<b>210.8</b>	<b>187.4</b>	<b>216.0</b>	<b>154.7</b>	<b>168.9</b>
<i>Receipts not regarded as revenue</i>	12) 333.6	959.0	1 221.5	1 583.7	1 201.0	1 391.4	1 629.4

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

2) Data prior to 1999/00 excludes receipts from mining companies.

3) Includes interest on overdue tax, non-resident shareholders' tax, non-residents' tax on interest and tax on undistributed profits. Includes small business tax amnesty in 2006/07.

4) Levy on payroll dedicated to skills development.

5) Includes demutualisation charge in 1998/99 and 1999/00 that was not included in the budget estimates.

6) Includes general sales tax. The value added tax (VAT) replaced the general sales tax in September 1991.

7) Includes various levies, mining leases and ownership, cinematographic tax and other special levies imposed as well as receipts of the Universal Service Fund

**Table 2**  
**Main Budget:**  
**Summary of revenue 1)**

1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	
<b>Actual collections</b>							<b>R million</b>
<b>95 003.6</b>	<b>108 021.5</b>	<b>116 148.9</b>	<b>126 145.2</b>	<b>147 310.4</b>	<b>164 565.9</b>	<b>171 962.8</b>	<b>Taxes on income and profits</b>
68 342.4	77 733.9	85 883.8	86 478.0	90 389.5	94 336.7	98 495.1	Persons and individuals
332.5	188.6	-	-	-	-	-	Gold mines
1 349.4	1 946.1	-	-	-	-	-	Other mines
19 696.4	20 388.0	20 971.6	29 491.8	42 354.5	55 745.1	60 880.8	2) Companies
1 446.4	1 930.8	3 149.9	4 031.3	7 162.7	6 325.6	6 132.9	Secondary tax on companies
3 229.7	5 098.8	5 330.4	5 219.8	6 190.6	6 989.7	4 897.7	Tax on retirement funds
606.8	735.3	813.1	924.3	1 213.1	1 169.0	1 556.3	3) Other
-	-	0.1	1 257.4	2 717.3	3 352.1	3 896.4	<b>Taxes on payroll and workforce</b>
-	-	0.1	1 257.4	2 717.3	3 352.1	3 896.4	4) Skills development levy
<b>2 618.4</b>	<b>2 830.5</b>	<b>3 808.4</b>	<b>3 978.8</b>	<b>4 628.3</b>	<b>5 084.6</b>	<b>6 707.5</b>	<b>Taxes on property</b>
17.7	9.1	15.2	32.1	20.6	17.7	17.1	Donations tax
302.6	256.4	304.2	442.7	481.9	432.7	417.1	Estate duty
442.3	721.1	1 090.4	1 102.1	1 212.8	1 205.2	1 101.1	Marketable securities tax
1 855.8	1 565.4	1 821.6	2 401.9	2 913.0	3 429.0	5 172.1	Transfer duties
-	278.5	577.0	-	-	-	-	5) Demutualisation charge
<b>60 619.0</b>	<b>66 270.8</b>	<b>72 304.7</b>	<b>79 092.5</b>	<b>86 888.4</b>	<b>97 581.9</b>	<b>110 173.5</b>	<b>Domestic taxes on goods and services</b>
40 095.6	43 985.4	48 376.8	54 455.2	61 056.6	70 149.9	80 681.8	6) Value-added tax/sales tax
7 425.8	8 052.8	8 886.1	9 126.6	9 797.2	10 422.6	11 364.6	Specific excise duties
581.6	518.9	584.3	693.9	776.1	1 050.2	1 016.2	Ad valorem excise duties
12 091.2	13 640.0	14 289.8	14 495.3	14 923.2	15 333.8	16 652.4	General fuel levy
-	-	-	85.8	296.4	324.8	367.2	Air departure tax
424.8	73.7	167.7	235.8	38.8	300.7	91.5	7) Other
<b>5 638.6</b>	<b>6 052.5</b>	<b>6 778.1</b>	<b>8 226.6</b>	<b>8 680.1</b>	<b>9 619.8</b>	<b>8 414.3</b>	<b>Taxes on international trade and transactions</b>
6 055.7	5 985.7	6 517.8	7 853.6	8 632.2	9 330.7	8 479.4	Customs duties
-1.4	1.6	0.4	0.0	0.5	0.0	-	Import surcharges
-415.7	65.2	259.9	372.9	47.5	289.1	-65.1	8) Other
<b>1 483.8</b>	<b>1 489.0</b>	<b>1 618.9</b>	<b>1 561.6</b>	<b>1 767.2</b>	<b>1 572.4</b>	<b>1 360.1</b>	<b>Stamp duties and fees</b>
-36.0	179.3	727.0	72.0	306.7	433.0	-7.1	9) State Miscellaneous Revenue (SMR)
<b>165 327.4</b>	<b>184 843.6</b>	<b>201 386.0</b>	<b>220 334.2</b>	<b>252 298.3</b>	<b>282 209.7</b>	<b>302 507.5</b>	<b>TOTAL TAX REVENUE (gross)</b>
<b>3 157.7</b>	<b>3 931.6</b>	<b>3 824.9</b>	<b>3 498.0</b>	<b>4 087.6</b>	<b>4 191.9</b>	<b>5 931.4</b>	10) Departmental revenue
141.7	806.9	148.8	155.7	81.4	365.6	714.9	Transactions in assets and liabilities
-5 237.2	-5 576.7	-7 197.3	-8 396.1	-8 204.8	-8 259.4	-9 722.7	11) Less: SACU payments
<b>163 389.6</b>	<b>184 005.4</b>	<b>198 162.4</b>	<b>215 591.9</b>	<b>248 262.4</b>	<b>278 507.7</b>	<b>299 431.2</b>	<b>TOTAL BUDGET REVENUE</b>
<b>163 247.9</b>	<b>183 198.5</b>	<b>198 013.6</b>	<b>215 436.1</b>	<b>248 181.0</b>	<b>278 142.1</b>	<b>298 716.3</b>	<b>Current revenue</b>
95 323.9	108 565.5	117 045.3	127 877.4	150 530.1	168 368.4	176 293.5	Direct taxes
70 039.5	76 098.8	83 613.8	92 384.7	101 461.5	113 408.3	126 221.1	Indirect taxes
-36.0	179.3	727.0	72.0	306.7	433.0	-7.1	State Miscellaneous Revenue (SMR)
3 157.7	3 931.6	3 824.9	3 498.0	4 087.6	4 191.9	5 931.4	Departmental revenue
-5 237.2	-5 576.7	-7 197.3	-8 396.1	-8 204.8	-8 259.4	-9 722.7	Less: SACU payments
141.7	806.9	148.8	155.7	81.4	365.6	714.9	Transactions in assets and liabilities
2 947.4	2 757.6	7 238.3	2 983.5	4 159.1	8 167.9	1 598.2	12) Receipts not regarded as revenue

from 1998/99 and the Human Resources Fund for 1998/99 and 1999/00.

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

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

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

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

12) Sales of strategic fuel stocks, proceeds from sales of state assets and certain other receipts are, by law, paid into the National Revenue Fund, but are not regarded as revenue. Includes the foreign exchange amnesty in 2005/06 and 2006/07.

**Table 2**  
**Main Budget:**  
**Summary of revenue 1)**

	2004/05	2005/06	2006/07	2007/08		2008/09	
	Actual collections			Revised estimates	% change on actual 2006/07	Budget estimates Before	After tax proposals
<b>R million</b>							
<b>Taxes on income and profits</b>	<b>195 219.1</b>	<b>230 803.6</b>	<b>279 990.5</b>	<b>332 270.0</b>	<b>18.7%</b>	<b>384 354.9</b>	<b>369 754.0</b>
Persons and individuals	110 981.9	125 645.3	140 578.3	168 500.0	19.9%	198 746.9	191 046.0
Companies	70 781.9	86 160.8	118 998.6	141 400.0	18.8%	163 371.0	156 471.0
Secondary tax on companies	7 487.1	12 277.6	15 291.4	20 200.0	32.1%	20 000.0	20 000.0
Tax on retirement funds	4 406.1	4 783.1	3 190.5	160.0	-95.0%	-	-
Other	1 562.2	1 936.7	1 931.7	2 010.0	4.1%	2 237.0	2 237.0
<b>Taxes on payroll and workforce</b>	<b>4 443.3</b>	<b>4 872.0</b>	<b>5 597.4</b>	<b>6 800.0</b>	<b>21.5%</b>	<b>7 529.6</b>	<b>7 529.6</b>
Skills development levy	4 443.3	4 872.0	5 597.4	6 800.0	21.5%	7 529.6	7 529.6
<b>Taxes on property</b>	<b>9 012.6</b>	<b>11 137.5</b>	<b>10 332.3</b>	<b>12 680.0</b>	<b>22.7%</b>	<b>14 212.0</b>	<b>14 212.0</b>
Donations tax	25.2	29.5	47.0	30.0	-36.2%	35.0	35.0
Estate duty	506.9	624.7	747.4	750.0	0.3%	875.0	875.0
Marketable securities tax	1 365.9	1 973.4	2 763.9	4 150.0	50.2%	4 682.0	4 682.0
Transfer duties	7 114.6	8 510.0	6 774.0	7 750.0	14.4%	8 620.0	8 620.0
<b>Domestic taxes on goods and services</b>	<b>131 982.8</b>	<b>151 361.9</b>	<b>174 637.9</b>	<b>191 612.0</b>	<b>9.7%</b>	<b>214 499.0</b>	<b>218 600.0</b>
Value-added tax/sales tax	98 157.9	114 351.6	134 462.6	147 000.0	9.3%	167 528.0	167 028.0
Specific excise duties	13 066.7	14 546.5	16 369.4	18 000.0	10.0%	19 050.0	20 401.0
Ad valorem excise duties	1 015.2	1 157.3	1 282.7	1 615.0	25.9%	1 682.0	1 682.0
General fuel levy	19 190.4	20 506.7	21 844.6	24 000.0	9.9%	25 184.0	26 434.0
Air departure tax	412.2	458.2	484.8	520.0	7.3%	545.0	545.0
Electricity levy	-	-	-	-	-	-	2 000.0
Other	140.5	341.7	193.7	477.0	-	510.0	510.0
<b>Taxes on international trade and transactions</b>	<b>13 285.7</b>	<b>18 201.9</b>	<b>24 002.2</b>	<b>27 001.0</b>	<b>12.5%</b>	<b>31 473.0</b>	<b>31 473.0</b>
Customs duties	12 888.4	18 303.5	23 697.0	26 600.0	12.3%	31 073.0	31 073.0
Other	397.3	-101.6	305.2	401.0	31.4%	400.0	400.0
<b>Stamp duties and fees</b>	<b>1 167.7</b>	<b>792.8</b>	<b>615.7</b>	<b>700.0</b>	<b>13.7%</b>	<b>700.0</b>	<b>700.0</b>
<b>State Miscellaneous Revenue (SMR)</b>	<b>-130.9</b>	<b>164.2</b>	<b>339.2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL TAX REVENUE (gross)</b>	<b>354 980.3</b>	<b>417 334.0</b>	<b>495 515.1</b>	<b>571 063.0</b>	<b>15.2%</b>	<b>652 768.5</b>	<b>642 268.6</b>
Departmental revenue	5 502.7	7 642.6	9 098.2	10 578.2	16.3%	11 141.4	11 141.4
Transactions in assets and liabilities	699.2	916.3	1 782.3	1 033.6	-42.0%	863.6	863.6
Less: SACU payments	-13 327.8	-14 144.9	-25 194.9	-24 712.6	-1.9%	-28 920.6	-28 920.6
<b>TOTAL BUDGET REVENUE</b>	<b>347 854.4</b>	<b>411 747.9</b>	<b>481 200.7</b>	<b>557 962.3</b>	<b>16.0%</b>	<b>635 852.9</b>	<b>625 353.0</b>
<b>Current revenue</b>	<b>347 155.2</b>	<b>410 831.6</b>	<b>479 418.4</b>	<b>556 928.7</b>	<b>16.2%</b>	<b>634 989.2</b>	<b>624 489.3</b>
Direct taxes	200 194.5	236 329.7	286 382.4	339 850.0	18.7%	392 794.5	378 193.6
Indirect taxes	154 916.7	180 840.1	208 793.6	231 213.0	10.7%	259 974.0	264 075.0
State Miscellaneous Revenue (SMR)	-130.9	164.2	339.2	-	-	-	-
Departmental revenue	5 502.7	7 642.6	9 098.2	10 578.2	16.3%	11 141.4	11 141.4
Less: SACU payments	-13 327.8	-14 144.9	-25 194.9	-24 712.6	-1.9%	-28 920.6	-28 920.6
<b>Transactions in assets and liabilities</b>	<b>699.2</b>	<b>916.3</b>	<b>1 782.3</b>	<b>1 033.6</b>	<b>-42.0%</b>	<b>863.6</b>	<b>863.6</b>
Receipts not regarded as revenue	2 492.0	6 905.3	3 438.0	1 927.0	-44.0%	850.0	850.0

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

2) Data prior to 1999/00 excludes receipts from mining companies.

3) Includes interest on overdue tax, non-resident shareholders' tax, non-residents' tax on interest and tax on undistributed profits. Includes small business tax amnesty in 2006/07.

4) Levy on payroll dedicated to skills development.

5) Includes demutualisation charge in 1998/99 and 1999/00 that was not included in the budget estimates.

6) Includes general sales tax. The value added tax (VAT) replaced the general sales tax in September 1991.

7) Includes various levies, mining leases and ownership, cinematographic tax and other special levies imposed as well as receipts of the Universal Service Fund

**Table 2**  
**Main Budget:**  
**Summary of revenue 1)**

2008/09		2009/10		2010/11		
% change on revised 2007/08	% of total budget revenue	Estimates	% change on after tax proposals 2008/09	Estimates	% change on 2009/10	
						R million
11.3%	59.1%	409 555.0	10.8%	453 853.0	10.8%	<b>Taxes on income and profits</b>
13.4%	30.6%	213 465.0	11.7%	240 410.0	12.6%	Persons and individuals
10.7%	25.0%	171 375.0	9.5%	185 923.0	8.5%	2) Companies
-1.0%	3.2%	22 147.0	10.7%	24 694.0	11.5%	Secondary tax on companies
-100.0%	-	-	-	-	-	Tax on retirement funds
11.3%	0.4%	2 568.0	14.8%	2 826.0	10.0%	3) Other
10.7%	1.2%	8 244.9	9.5%	9 044.7	9.7%	<b>Taxes on payroll and workforce</b>
10.7%	1.2%	8 244.9	9.5%	9 044.7	9.7%	4) Skills development levy
12.1%	2.3%	15 685.0	10.4%	17 199.0	9.7%	<b>Taxes on property</b>
16.7%	0.0%	40.0	14.3%	50.0	25.0%	Donations tax
16.7%	0.1%	982.0	12.2%	1 116.0	13.6%	Estate duty
12.8%	0.7%	5 185.0	10.7%	5 780.0	11.5%	Marketable securities tax
11.2%	1.4%	9 478.0	10.0%	10 253.0	8.2%	Transfer duties
14.1%	35.0%	241 665.0	10.6%	259 430.0	7.4%	<b>Domestic taxes on goods and services</b>
13.6%	26.7%	185 241.0	10.9%	201 168.0	8.6%	6) Value-added tax/sales tax
13.3%	3.3%	21 595.0	5.9%	22 249.0	3.0%	Specific excise duties
4.1%	0.3%	1 752.0	4.2%	1 837.0	4.9%	Ad valorem excise duties
10.1%	4.2%	27 972.0	5.8%	29 006.0	3.7%	General fuel levy
4.8%	0.1%	570.0	4.6%	600.0	5.3%	Air departure tax
-	0.3%	4 000.0	100.0%	4 000.0	-	Electricity levy
6.9%	0.1%	535.0	4.9%	570.0	6.5%	7) Other
16.6%	5.0%	36 331.0	15.4%	38 421.0	5.8%	<b>Taxes on international trade and transactions</b>
16.8%	5.0%	35 911.0	15.6%	37 981.0	5.8%	Customs duties
-0.2%	0.1%	420.0	5.0%	440.0	4.8%	8) Other
-	0.1%	-	-	-	-	<b>Stamp duties and fees</b>
-	-	-	-	-	-	9) State Miscellaneous Revenue (SMR)
12.5%	102.7%	711 480.9	10.8%	777 947.7	9.3%	<b>TOTAL TAX REVENUE (gross)</b>
5.3%	1.8%	12 401.1	11.3%	14 198.1	14.5%	10) Departmental revenue
-16.4%	0.1%	1 148.9	33.0%	801.9	-30.2%	Transactions in assets and liabilities
17.0%	-4.6%	-32 143.0	11.1%	-33 992.0	5.8%	11) Less: SACU payments
12.1%	100.0%	692 887.9	10.8%	758 955.7	9.5%	<b>TOTAL BUDGET REVENUE</b>
12.1%	99.9%	691 739.0	10.8%	758 153.7	9.6%	<b>Current revenue</b>
11.3%	60.5%	418 821.9	10.7%	464 063.7	10.8%	Direct taxes
14.2%	42.2%	292 659.0	10.8%	313 884.0	7.3%	Indirect taxes
-	-	-	-	-	-	State Miscellaneous Revenue (SMR)
5.3%	1.8%	12 401.1	11.3%	14 198.1	14.5%	Departmental revenue
17.0%	-4.6%	-32 143.0	11.1%	-33 992.0	5.8%	Less: SACU payments
-16.4%	0.1%	1 148.9	33.0%	801.9	-30.2%	<b>Transactions in assets and liabilities</b>
-55.9%	0.1%	850.0	-	600.0	-29.4%	12) Receipts not regarded as revenue

from 1998/99 and the Human Resources Fund for 1998/99 and 1999/00.

- 8) Includes diamond export duties, miscellaneous customs and excise income, as well as ordinary levy collections.  
9) Includes revenue received by SARS which could not be allocated to specific revenue types. Previously shown as part of other non-tax revenue.  
10) Premiums received on destination bonds on switch options, previously included in revenue, are now reflected under extraordinary receipts, but includes domestic and foreign grants previously shown separately as Grants received (RDP Fund).  
11) South African Custom Union payments (excluding payments to the former TBVC states and self-governing territories). Payments to the Central Revenue Fund of Namibia up to independence are included.  
12) Sales of strategic fuel stocks, proceeds from sales of state assets and certain other receipts are, by law, paid into the National Revenue Fund, but are not regarded as revenue. Includes the foreign exchange amnesty in 2005/06 and 2006/07.

**Table 3**  
**Main Budget:**  
**Revenue – detailed classification**

	2004/05	2005/06	2006/07			
		Actual collections	Before tax proposals	After	Revised estimate	Actual collection
<b>R thousands</b>						
<b>Taxes on income and profits</b>	<b>195 219 114</b>	<b>230 803 550</b>	<b>260 740 500</b>	<b>245 815 500</b>	<b>274 300 000</b>	<b>279 990 516</b>
Income tax on persons and individuals	110 981 881	125 645 348	144 600 000	132 475 000	139 000 000	140 578 347
Tax on corporate income						
Companies	70 781 871	86 160 776	95 600 500	95 200 500	114 771 000	118 998 582
Secondary tax on companies	7 487 073	12 277 625	13 850 000	13 850 000	15 700 000	15 291 351
Tax on retirement funds	4 406 121	4 783 107	4 800 000	2 400 000	2 750 000	3 190 529
Other						
Interest on overdue income tax	1 562 168	1 936 694	1 890 000	1 890 000	2 079 000	1 931 050
Small business tax amnesty	–	–	–	–	–	657
<b>Taxes on payroll and workforce</b>	<b>4 443 296</b>	<b>4 872 040</b>	<b>5 600 000</b>	<b>5 600 000</b>	<b>5 850 000</b>	<b>5 597 401</b>
Skills development levy	4 443 296	4 872 040	5 600 000	5 600 000	5 850 000	5 597 401
<b>Taxes on property</b>	<b>9 012 634</b>	<b>11 137 524</b>	<b>13 462 000</b>	<b>8 922 000</b>	<b>10 345 000</b>	<b>10 332 290</b>
Estate, inheritance and gift taxes						
Donations tax	25 189	29 459	32 000	30 000	30 000	47 022
Estate duty	506 914	624 654	650 000	612 000	700 000	747 447
Taxes on financial and capital transactions						
Marketable securities tax	1 365 902	1 973 373	2 070 000	2 070 000	2 915 000	2 763 861
Transfer duties	7 114 629	8 510 038	10 710 000	6 210 000	6 700 000	6 773 960
<b>Domestic taxes on goods and services</b>	<b>131 982 800</b>	<b>151 361 930</b>	<b>171 537 000</b>	<b>171 884 500</b>	<b>174 667 000</b>	<b>174 637 856</b>
Value-added tax	98 157 875	114 351 638	132 200 000	131 200 000	134 562 000	134 462 599
Specific excise duties						
Beer	3 963 493	4 427 641	4 580 000	5 022 000	4 700 000	4 795 442
Sorghum beer and sorghum flour	42 448	40 560	46 000	46 000	45 000	43 357
Wine and other fermented beverages	739 748	848 622	670 000	743 000	750 000	1 031 611
Spirits	1 507 530	1 622 520	2 050 000	2 260 000	2 110 000	2 016 802
Cigarettes and cigarette tobacco	5 348 515	6 024 031	6 340 000	6 950 000	6 900 000	6 783 519
Pipe tobacco and cigars	389 370	391 873	360 000	394 500	395 000	410 079
Petroleum products	802 312	854 720	920 000	920 000	920 000	846 608
Revenue from neighbouring countries	273 237	336 568	280 000	280 000	280 000	441 978
<i>Ad valorem</i> excise duties	1 015 184	1 157 271	1 362 000	1 340 000	1 300 000	1 282 664
General fuel levy	19 190 431	20 506 668	21 800 000	21 800 000	21 750 000	21 844 642
Taxes on specific services						
Levy on financial services	-2 807	-48	–	–	–	–
Taxes on use of goods or permission to use goods or to perform activities						
Air departure tax	412 176	458 158	460 000	460 000	500 000	484 823
Plastic bags levy	41 214	61 385	94 000	94 000	80 000	75 128
Electricity levy	–	–	–	–	–	–
Mining leases and ownership						
Other mines	2 226	138 289	160 000	160 000	160 000	-33 516
Other						
Universal Service Fund	99 848	142 034	215 000	215 000	215 000	152 120
<b>Taxes on international trade and transactions</b>	<b>13 285 694</b>	<b>18 201 875</b>	<b>23 600 000</b>	<b>23 600 000</b>	<b>23 900 000</b>	<b>24 002 207</b>
Import duties						
Customs duties	12 888 364	18 303 465	23 200 000	23 200 000	23 500 000	23 697 003
Other						
Ordinary levy	103	–	–	–	–	–
Miscellaneous customs and excise receipts	397 227	-101 590	400 000	400 000	400 000	305 204
<b>Other taxes</b>	<b>1 167 655</b>	<b>792 842</b>	<b>974 000</b>	<b>964 000</b>	<b>600 000</b>	<b>615 670</b>
Stamp duties and fees	1 167 655	792 842	974 000	964 000	600 000	615 670
<b>State Miscellaneous Revenue (SMR)</b>	<b>-130 927</b>	<b>164 234</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>339 171</b>
<b>TOTAL TAX REVENUE (gross)</b>	<b>354 980 266</b>	<b>417 333 995</b>	<b>475 913 500</b>	<b>456 786 000</b>	<b>489 662 000</b>	<b>495 515 111</b>

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

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

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

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

**Table 3**  
**Main Budget:**  
**Revenue – detailed classification**

2007/08				2008/09		R thousands
Budget estimates Before tax proposals	After	Revised estimate	% change on 2006/07 actual	Before tax proposals	After	
326 500 000	312 150 000	332 270 000	18.7%	384 354 900	369 754 000	<b>Taxes on income and profits</b>
163 900 000	155 335 000	168 500 000	19.9%	198 746 900	191 046 000	Income tax on persons and individuals
						Tax on corporate income
139 300 000	138 515 000	141 400 000	18.8%	163 371 000	156 471 000	Companies
18 000 000	16 000 000	20 200 000	32.1%	20 000 000	20 000 000	Secondary tax on companies
3 000 000	–	160 000	-95.0%	–	–	Tax on retirement funds
						Other
2 300 000	2 300 000	2 000 000	3.6%	2 237 000	2 237 000	Interest on overdue income tax
–	–	10 000	–	–	–	Small business tax amnesty
<b>6 500 000</b>	<b>6 500 000</b>	<b>6 800 000</b>	<b>21.5%</b>	<b>7 529 600</b>	<b>7 529 600</b>	<b>Taxes on payroll and workforce</b>
6 500 000	6 500 000	6 800 000	21.5%	7 529 600	7 529 600	Skills development levy
<b>11 000 000</b>	<b>10 995 000</b>	<b>12 680 000</b>	<b>22.7%</b>	<b>14 212 000</b>	<b>14 212 000</b>	<b>Taxes on property</b>
						Estate, inheritance and gift taxes
35 000	30 000	30 000	-36.2%	35 000	35 000	Donations tax
750 000	450 000	750 000	0.3%	875 000	875 000	Estate duty
						Taxes on financial and capital transactions
3 165 000	3 465 000	4 150 000	50.2%	4 682 000	4 682 000	Marketable securities tax
7 050 000	7 050 000	7 750 000	14.4%	8 620 000	8 620 000	Transfer duties
<b>196 865 000</b>	<b>199 210 000</b>	<b>191 612 000</b>	<b>9.7%</b>	<b>214 499 000</b>	<b>218 600 000</b>	<b>Domestic taxes on goods and services</b>
155 068 000	155 068 000	147 000 000	9.3%	167 528 000	167 028 000	Value-added tax
						Specific excise duties
4 794 000	5 274 000	5 110 000	6.6%	5 630 000	5 941 000	Beer
45 450	45 450	35 000	-19.3%	35 000	35 000	Sorghum beer and sorghum flour
780 000	855 000	1 195 000	15.8%	1 320 000	1 410 000	Wine and other fermented beverages
2 194 400	2 434 400	2 360 000	17.0%	2 620 000	2 890 000	Spirits
6 831 000	7 481 000	7 685 000	13.3%	7 780 000	8 375 000	Cigarettes and cigarette tobacco
402 900	437 900	425 000	3.6%	415 000	430 000	Pipe tobacco and cigars
970 600	970 600	890 000	5.1%	925 000	980 000	Petroleum products
294 000	294 000	300 000	-32.1%	325 000	340 000	1) Revenue from neighbouring countries
1 500 000	1 415 000	1 615 000	25.9%	1 682 000	1 682 000	2) <i>Ad valorem</i> excise duties
22 987 650	23 937 650	24 000 000	9.9%	25 184 000	26 434 000	General fuel levy
						Taxes on specific services
–	–	–	–	–	–	Levy on financial services
						Taxes on use of goods or permission to use goods or to perform activities
520 000	520 000	520 000	7.3%	545 000	545 000	Air departure tax
82 000	82 000	82 000	9.1%	90 000	90 000	Plastic bags levy
–	–	–	–	–	2 000 000	Electricity levy
						Mining leases and ownership
165 000	165 000	165 000	–	180 000	180 000	Other mines
						Other
230 000	230 000	230 000	51.2%	240 000	240 000	Universal Service Fund
<b>27 485 000</b>	<b>27 485 000</b>	<b>27 001 000</b>	<b>12.5%</b>	<b>31 473 000</b>	<b>31 473 000</b>	<b>Taxes on international trade and transactions</b>
27 084 000	27 084 000	26 600 000	12.3%	31 073 000	31 073 000	Import duties
						Customs duties
						Other
–	–	–	–	–	–	Ordinary levy
401 000	401 000	401 000	31.4%	400 000	400 000	Miscellaneous customs and excise receipts
<b>612 000</b>	<b>222 000</b>	<b>700 000</b>	<b>13.7%</b>	<b>700 000</b>	<b>700 000</b>	<b>Other taxes</b>
612 000	222 000	700 000	13.7%	700 000	700 000	Stamp duties and fees
–	–	–	–	–	–	3) <b>State Miscellaneous Revenue (SMR)</b>
<b>568 962 000</b>	<b>556 562 000</b>	<b>571 063 000</b>	<b>15.2%</b>	<b>652 768 500</b>	<b>642 268 600</b>	<b>TOTAL TAX REVENUE (gross)</b>

Revenue Fund of Namibia up to independence are included.

5) 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. Includes proceeds from the foreign exchange amnesty in 2005/06 and 2006/07.

**Table 3**  
**Main Budget:**  
**Revenue – detailed classification**

	2004/05	2005/06	2006/07			
		Actual collections	Before tax proposals	After tax proposals	Revised estimate	Actual collection
<b>R thousands</b>						
<b>TOTAL TAX REVENUE (gross)</b>	<b>354 980 266</b>	<b>417 333 995</b>	<b>475 913 500</b>	<b>456 786 000</b>	<b>489 662 000</b>	<b>495 515 111</b>
<b>Less: SACU payments</b> 4)	<b>-13 327 791</b>	<b>-14 144 921</b>	<b>-19 744 393</b>	<b>-19 744 393</b>	<b>-25 172 000</b>	<b>-25 194 939</b>
Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)	-13 327 791	-14 144 921	-19 744 393	-19 744 393	-25 172 000	-25 194 939
<b>TOTAL TAX REVENUE (net of SACU payments)</b>	<b>341 652 475</b>	<b>403 189 074</b>	<b>456 169 107</b>	<b>437 041 607</b>	<b>464 490 000</b>	<b>470 320 172</b>
<b>Sales of goods and services other than capital assets</b>	<b>2 107 533</b>	<b>2 242 728</b>	<b>2 579 493</b>	<b>2 579 493</b>	<b>2 305 464</b>	<b>2 654 047</b>
Sales of goods and services produced by departments						
Administrative fees	1 641 320	1 701 780	2 037 220	2 037 220	1 839 964	2 150 350
Other sales	309 688	390 214	386 255	386 255	384 099	439 106
Sales of scrap, waste, arms and other used current goods	156 525	150 734	156 018	156 018	81 401	64 591
<b>Transfers received</b>	<b>85 877</b>	<b>50 234</b>	<b>5 819</b>	<b>5 819</b>	<b>196</b>	<b>548</b>
<b>Fines, penalties and forfeits</b>	<b>387 846</b>	<b>279 894</b>	<b>250 760</b>	<b>250 760</b>	<b>428 574</b>	<b>417 121</b>
<b>Interest, dividends and rent on land</b>	<b>2 921 434</b>	<b>5 069 699</b>	<b>5 748 998</b>	<b>5 748 998</b>	<b>6 798 235</b>	<b>6 026 531</b>
Interest						
Cash and cash equivalents	133 931	181 314	261 600	261 600	200 000	93 350
Corporation for Public Deposits	90 819	31 284	–	–	–	40 674
Exchequer investments	1 504 448	1 887 202	1 528 000	1 528 000	2 340 000	2 512 000
Sterilisation deposits	–	470 845	1 742 000	1 742 000	1 758 000	1 710 713
Dividends						
Airports Company South Africa (ACSA)	170 086	220 067	245 700	245 700	231 075	231 257
Eskom	569 000	981 000	800 000	800 000	1 030 050	–
Industrial Development Corporation (IDC)	–	65 000	70 000	70 000	70 000	70 007
Operating surpluses of accounts and enterprises	15 300	234 447	–	–	–	123 339
SA Broadcasting Corporation (SABC)	–	–	1 780	1 780	–	–
SA Reserve Bank (SARB)	73 157	7 429	80 656	80 656	80 656	16 299
Telkom	228 871	828 193	869 602	869 602	869 602	1 035 238
SA Forestry Company Ltd (SAFCOL)	30 000	30 000	31 500	31 500	31 500	–
Other	–	–	–	–	–	688
Rent on land	105 822	132 918	118 160	118 160	187 352	192 966
<b>TOTAL DEPARTMENTAL REVENUE</b>	<b>5 502 690</b>	<b>7 642 555</b>	<b>8 585 070</b>	<b>8 585 070</b>	<b>9 532 469</b>	<b>9 098 247</b>
<b>TOTAL CURRENT REVENUE</b>	<b>347 155 165</b>	<b>410 831 629</b>	<b>464 754 177</b>	<b>445 626 677</b>	<b>474 022 469</b>	<b>479 418 419</b>
<b>Sales of capital assets</b>	<b>30 186</b>	<b>79 282</b>	<b>73 229</b>	<b>73 229</b>	<b>11 234</b>	<b>38 785</b>
<b>Transactions in assets and liabilities</b> (Recoveries of loans and advances)	<b>669 054</b>	<b>836 998</b>	<b>661 754</b>	<b>661 754</b>	<b>1 801 898</b>	<b>1 743 501</b>
<b>TOTAL BUDGET REVENUE</b>	<b>347 854 405</b>	<b>411 747 909</b>	<b>465 489 160</b>	<b>446 361 660</b>	<b>475 835 601</b>	<b>481 200 705</b>
<i>Receipts not regarded as revenue</i> 5)	<b>2 492 046</b>	<b>6 905 266</b>	<b>1 700 000</b>	<b>1 700 000</b>	<b>3 514 920</b>	<b>3 438 017</b>
Proceeds from state asset restructuring	26 018	4 497 240	200 000	200 000	2 512 172	2 527 362
Adjustments due to transactions in government stock	2 466 028	2 408 026	1 500 000	1 500 000	1 002 748	910 655

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

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

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

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

**Table 3**  
**Main Budget:**  
**Revenue – detailed classification**

2007/08				2008/09		R thousands
Budget estimates Before tax proposals	After	Revised estimate	% change on 2006/07 actual	Before tax proposals	After	
568 962 000	556 562 000	571 063 000	15.2%	652 768 500	642 268 600	<b>TOTAL TAX REVENUE (gross)</b>
-23 053 000	-23 053 000	-24 712 567	-1.9%	-28 920 625	-28 920 625	4) <b>Less: SACU payments</b> Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964)
-23 053 000	-23 053 000	-24 712 567	-1.9%	-28 920 625	-28 920 625	
545 909 000	533 509 000	546 350 433	16.2%	623 847 875	613 347 975	<b>TOTAL TAX REVENUE (net of SACU payments)</b>
2 425 348	2 425 348	3 104 266	17.0%	3 448 085	3 448 085	<b>Sales of goods and services other than capital assets</b>
1 935 642	1 935 642	2 419 001	12.5%	2 753 096	2 753 096	Sales of goods and services produced by departments
404 072	404 072	488 435	11.2%	670 256	670 256	Administrative fees
85 634	85 634	196 830	-	24 733	24 733	Other sales
206	206	2 816	-	200	200	Sales of scrap, waste, arms and other used current goods
450 860	450 860	380 057	-8.9%	437 019	437 019	<b>Transfers received</b>
6 308 809	6 308 809	7 091 107	17.7%	7 256 067	7 256 067	<b>Fines, penalties and forfeits</b>
210 400	210 400	158 934	70.3%	203 178	203 178	<b>Interest, dividends and rent on land</b>
-	-	39 085	-3.9%	41 500	41 500	Interest
1 636 000	1 636 000	1 684 000	-33.0%	1 371 000	1 371 000	Cash and cash equivalents
2 776 000	2 776 000	3 388 000	98.0%	3 731 000	3 731 000	Corporation for Public Deposits
242 628	242 628	242 823	5.0%	254 964	254 964	Exchequer investments
-	-	-	-	-	-	Sterilisation deposits
75 000	75 000	75 000	7.1%	80 000	80 000	Dividends
-	-	140 000	-	140 000	140 000	Airports Company South Africa (ACSA)
84 688	84 688	84 688	-	88 923	88 923	Eskom
1 086 999	1 086 999	1 086 950	5.0%	1 141 297	1 141 297	Industrial Development Corporation (IDC)
-	-	-	-	-	-	Operating surpluses of accounts and enterprises
197 094	197 094	191 626	-0.7%	204 205	204 205	SA Broadcasting Corporation (SABC)
						SA Reserve Bank (SARB)
						Telkom
						SA Forestry Company Ltd (SAFCOL)
						Other
						Rent on land
9 185 223	9 185 223	10 578 246	16.3%	11 141 371	11 141 371	<b>TOTAL DEPARTMENTAL REVENUE</b>
555 094 223	542 694 223	556 928 679	16.2%	634 989 246	624 489 346	<b>TOTAL CURRENT REVENUE</b>
11 818	11 818	109 858	-	148 832	148 832	<b>Sales of capital assets</b>
1 895 597	1 895 597	923 755	-47.0%	714 797	714 797	<b>Transactions in assets and liabilities</b> (Recoveries of loans and advances)
557 001 638	544 601 638	557 962 292	16.0%	635 852 875	625 352 975	<b>TOTAL BUDGET REVENUE</b>
1 250 000	1 250 000	1 927 000	-44.0%	850 000	850 000	5) <i>Receipts not regarded as revenue</i> <i>Proceeds from state asset restructuring</i> <i>Adjustments due to transactions in government stock</i>
250 000	250 000	1 577 000	-37.6%	250 000	250 000	
1 000 000	1 000 000	350 000	-61.6%	600 000	600 000	

Revenue Fund of Namibia up to independence are included.

5) 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. Includes proceeds from the foreign exchange amnesty in 2005/06 and 2006/07

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

R million	2004/05			2005/06	
	Expenditure on budget vote Outcome	of which transfers to provinces 1)	transfers to local government 2)	Expenditure on budget vote Outcome	of which transfers to provinces 1)
<b>Central Government Administration</b>					
Presidency	167.7	–	–	190.1	–
Parliament	498.9	–	–	597.9	–
Foreign Affairs	2 393.1	–	–	2 687.7	–
Home Affairs	2 069.4	–	–	3 172.1	–
Public Works	2 248.8	675.6	–	2 354.3	585.4
<b>Financial and Administrative Services</b>					
Government Communication and Information System	211.3	–	–	253.6	–
National Treasury	13 535.4	3 348.4	516.9	13 100.7	2 984.1
Public Service and Administration	134.1	–	–	197.0	–
Public Service Commission	77.0	–	–	91.1	–
SA Management Development Institute	34.4	–	–	55.4	–
South African Revenue Services	–	–	–	–	–
Statistics South Africa	371.2	–	–	643.9	–
<b>Social Services</b>					
Arts and Culture	1 113.8	–	–	1 121.0	–
Education	11 340.4	990.5	–	12 436.8	1 248.4
Health	8 454.9	7 443.5	–	9 937.1	8 907.3
Labour	1 163.5	–	–	1 295.9	–
Social Development	47 766.3	–	–	55 067.8	–
Sport and Recreation South Africa	282.5	9.0	133.8	436.8	24.0
<b>Justice and Protection Services</b>					
Correctional Services	8 828.8	–	–	9 631.2	–
Defence	20 201.3	–	–	23 510.5	–
Independent Complaints Directorate	47.0	–	–	54.5	–
Justice and Constitutional Development	4 670.0	–	–	5 153.5	–
Safety and Security	25 414.5	–	–	29 360.8	–
<b>Economic Services and Infrastructure</b>					
Agriculture	1 411.4	343.8	–	1 909.0	410.0
Communications	1 654.0	–	–	1 034.4	–
Environmental Affairs and Tourism	1 660.5	–	–	1 775.7	–
Housing	4 808.4	4 589.1	–	5 248.8	4 867.9
Land Affairs	2 018.7	6.3	–	2 874.7	8.0
Minerals and Energy	1 876.4	–	195.5	2 191.6	–
Provincial and Local Government	13 138.2	220.5	12 620.5	15 976.1	40.7
of which: Local government equitable share	7 677.5	–	7 677.5	9 643.3	–
Public Enterprises	678.7	–	–	2 671.5	–
Science and Technology	1 632.9	–	–	2 041.3	–
Trade and Industry	2 521.9	–	–	3 056.4	–
Transport	6 679.9	–	–	10 409.9	–
Water Affairs and Forestry	3 857.7	–	341.1	3 804.0	–
	<b>192 963.0</b>	<b>17 626.7</b>	<b>13 807.9</b>	<b>224 343.2</b>	<b>19 075.9</b>
Plus:					
Unallocated funds/Projected underspending	–	–	–	–	–
Contingency reserve	–	–	–	–	–
<b>Subtotal: Appropriations by vote</b>	<b>192 963.0</b>	<b>17 626.7</b>	<b>13 807.9</b>	<b>224 343.2</b>	<b>19 075.9</b>
Plus:					
<b>Direct charges on the National Revenue Fund</b>					
President and Deputy President salary (The Presidency)	2.0	–	–	2.0	–
Members remuneration (Parliament) 3)	203.9	–	–	211.7	–
State debt costs (National Treasury)	48 851.2	–	–	50 912.0	–
Provincial equitable share (National Treasury)	120 884.5	120 884.5	–	135 291.6	135 291.6
Skills levy and Setas (Labour)	4 725.4	–	–	4 883.3	–
Judges and magistrates salaries (Justice and Const. Dev.)	829.4	–	–	1 040.1	–
<b>Main budget expenditure</b>	<b>368 459.4</b>	<b>138 511.2</b>	<b>13 807.9</b>	<b>416 684.0</b>	<b>154 367.5</b>

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

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

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

2005/06	2006/07			2007/08		
<i>of which transfers to local government 2)</i>	Preliminary outcome	<i>of which transfers to provinces 1)</i>	<i>transfers to local government 2)</i>	Budget estimate	Adjusted appropriation	R million
						<b>Central Government Administration</b>
-	236.3	-	-	254.7	272.1	Presidency
-	755.1	-	-	835.7	835.7	Parliament
-	2 944.7	-	-	3 856.4	4 119.1	Foreign Affairs
-	2 546.9	-	-	3 314.6	3 520.9	Home Affairs
-	3 025.8	710.1	-	3 693.1	3 759.5	Public Works
						<b>Financial and Administrative Services</b>
-	293.1	-	-	375.8	384.0	Government Communication and Information System
387.5	16 171.0	4 983.5	410.3	19 708.2	19 748.4	National Treasury
-	429.4	-	-	357.3	384.1	Public Service and Administration
-	96.1	-	-	105.4	108.2	Public Service Commission
-	58.3	-	-	71.1	131.1	SA Management Development Institute
-	1 096.6	-	-	1 100.3	1 157.3	South African Revenue Services
						Statistics South Africa
						<b>Social Services</b>
-	1 329.9	-	-	1 608.0	1 607.8	Arts and Culture
-	14 249.8	1 712.5	-	16 000.9	16 386.8	Education
-	11 338.0	10 206.5	-	12 655.1	13 091.1	Health
-	1 453.5	-	-	2 032.9	2 037.9	Labour
-	61 676.1	-	-	67 232.1	67 229.1	Social Development
-	886.5	119.0	600.0	3 157.2	5 067.2	Sport and Recreation South Africa
						<b>Justice and Protection Services</b>
-	9 251.2	-	-	10 742.3	11 384.4	Correctional Services
-	23 817.6	-	-	25 922.3	26 291.8	Defence
-	65.3	-	-	80.9	80.9	Independent Complaints Directorate
-	6 005.2	-	-	7 277.8	7 538.7	Justice and Constitutional Development
-	32 521.2	-	-	35 917.5	36 386.1	Safety and Security
						<b>Economic Services and Infrastructure</b>
-	2 224.0	401.1	-	2 285.0	3 473.5	Agriculture
-	1 319.6	-	-	1 423.5	1 924.5	Communications
-	2 059.7	-	-	2 590.8	2 790.5	Environmental Affairs and Tourism
-	7 166.0	6 677.8	-	8 877.6	8 982.4	Housing
-	3 720.5	8.0	-	5 674.6	5 924.4	Land Affairs
297.5	2 607.7	-	390.7	2 966.1	2 974.9	Minerals and Energy
15 590.5	24 575.7	-	24 196.3	28 844.2	30 036.8	Provincial and Local Government
9 643.3	18 057.9	-	18 057.9	20 675.6	20 675.6	<i>of which: Local government equitable share</i>
-	2 589.8	-	-	1 064.0	4 605.1	Public Enterprises
-	2 613.0	-	-	3 142.5	3 144.2	Science and Technology
-	3 804.7	58.2	-	4 845.6	5 479.4	Trade and Industry
241.7	13 360.4	3 241.0	518.0	15 857.9	16 543.9	Transport
164.5	4 305.7	-	385.7	5 306.3	5 862.5	Water Affairs and Forestry
<b>16 681.7</b>	<b>260 594.3</b>	<b>28 117.8</b>	<b>26 501.0</b>	<b>299 177.7</b>	<b>313 264.1</b>	
						Plus:
-	-	-	-	-	-	Unallocated funds/Projected underspending
-	-	-	-	3 000.0	-5 000.0	Contingency reserve
<b>16 681.7</b>	<b>260 594.3</b>	<b>28 117.8</b>	<b>26 501.0</b>	<b>302 177.7</b>	<b>308 264.1</b>	<b>Subtotal: Appropriations by vote</b>
						Plus:
						<b>Direct charges on the National Revenue Fund</b>
-	2.2	-	-	2.2	2.2	President and Deputy President salary (The Presidency)
-	223.3	-	-	242.4	242.4	3) Members remuneration (Parliament)
-	52 192.2	-	-	52 916.0	52 937.0	State debt costs (National Treasury)
-	150 752.9	150 752.9	-	171 271.4	172 861.5	Provincial equitable share (National Treasury)
-	5 328.4	-	-	6 000.0	6 800.0	Skills levy and Setas (Labour)
-	1 099.3	-	-	1 263.5	1 266.5	Judges and magistrates salaries (Justice and Const. Dev.)
<b>16 681.7</b>	<b>470 192.5</b>	<b>178 870.8</b>	<b>26 501.0</b>	<b>533 873.3</b>	<b>542 373.7</b>	<b>Main budget expenditure</b>

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

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

R million	2007/08			2008/09		
	Projected vote outturn	of which transfers to provinces 1)	transfers to local government 2)	Budget estimate	of which transfers to provinces 1)	transfers to local government 2)
<b>Central Government Administration</b>						
Presidency	265.6	–	–	290.0	–	–
Parliament	835.5	–	–	904.5	–	–
Foreign Affairs	3 890.1	–	–	4 340.7	–	–
Home Affairs	3 316.3	–	–	4 505.0	–	–
Public Works	3 759.5	836.6	–	4 141.4	889.3	–
<b>Financial and Administrative Services</b>						
Government Communication and Information System	384.0	–	–	418.3	–	–
National Treasury	19 309.7	6 414.0	791.1	21 318.2	7 246.7	587.0
Public Service and Administration	382.8	–	–	412.3	–	–
Public Service Commission	106.5	–	–	111.2	–	–
SA Management Development Institute	131.1	–	–	105.5	–	–
South African Revenue Services						
Statistics South Africa	1 129.9	–	–	1 272.2	–	–
<b>Social Services</b>						
Arts and Culture	1 581.0	163.2	–	2 117.1	338.0	–
Education	16 377.7	2 016.8	–	18 857.5	2 546.0	–
Health	12 744.9	11 506.7	–	15 100.8	13 686.6	–
Labour	2 018.8	–	–	1 732.9	–	–
Social Development	67 024.9	–	–	76 008.0	–	–
Sport and Recreation South Africa	5 050.6	194.0	4 605.0	3 496.2	290.0	2 895.0
<b>Justice and Protection Services</b>						
Correctional Services	10 754.4	–	–	11 671.8	–	–
Defence	26 148.7	–	–	28 233.2	–	–
Independent Complaints Directorate	80.9	–	–	98.5	–	–
Justice and Constitutional Development	7 112.4	–	–	8 341.4	–	–
Safety and Security	36 386.1	–	–	40 453.2	–	–
<b>Economic Services and Infrastructure</b>						
Agriculture	3 223.5	551.7	–	2 534.7	583.9	–
Communications	1 881.1	–	–	1 723.6	–	–
Environmental Affairs and Tourism	2 790.5	–	–	3 061.7	–	–
Housing	8 080.9	7 649.9	–	10 586.5	9 852.8	–
Land Affairs	5 718.9	–	–	6 659.4	–	–
Minerals and Energy	2 924.9	–	467.8	3 595.4	–	595.6
Provincial and Local Government	29 959.6	–	29 567.1	34 193.9	–	33 745.8
<i>of which: Local government equitable share</i>	20 675.6	–	20 675.6	24 888.7	–	24 888.7
Public Enterprises	4 604.1	–	–	3 007.9	–	–
Science and Technology	3 137.2	–	–	3 704.0	–	–
Trade and Industry	5 346.0	–	–	5 102.6	–	–
Transport	16 324.4	3 029.4	974.0	20 508.5	3 266.0	3 170.0
Water Affairs and Forestry	5 334.5	–	721.7	6 699.3	–	861.5
	<b>308 116.9</b>	<b>32 362.3</b>	<b>37 126.7</b>	<b>345 307.6</b>	<b>38 699.4</b>	<b>41 854.9</b>
Plus:						
Unallocated funds/Projected underspending	–	–	–	–	–	–
Contingency reserve	–	–	–	6 000.0	–	–
<b>Subtotal: Appropriations by vote</b>	<b>308 116.9</b>	<b>32 362.3</b>	<b>37 126.7</b>	<b>351 307.6</b>	<b>38 699.4</b>	<b>41 854.9</b>
Plus:						
<b>Direct charges on the National Revenue Fund</b>						
President and Deputy President salary (The Presidency)	2.2	–	–	2.5	–	–
Members remuneration (Parliament)	240.5	–	–	254.0	–	–
State debt costs (National Treasury)	52 829.0	–	–	51 236.0	–	–
Provincial equitable share (National Treasury)	172 861.5	172 861.5	–	199 377.0	199 377.0	–
Skills levy and Setas (Labour)	6 800.0	–	–	7 529.6	–	–
Judges and magistrates salaries (Justice and Const. Dev.)	1 266.5	–	–	1 389.3	–	–
<b>Main budget expenditure</b>	<b>542 116.6</b>	<b>205 223.8</b>	<b>37 126.7</b>	<b>611 095.9</b>	<b>238 076.3</b>	<b>41 854.9</b>

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

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

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

2009/10			2010/11			R million
Budget estimate	of which transfers to provinces 1)	transfers to local government 2)	Budget estimate	of which transfers to provinces 1)	transfers to local government 2)	
303.0	–	–	309.2	–	–	<b>Central Government Administration</b>
956.4	–	–	1 015.4	–	–	Presidency
5 162.6	–	–	4 940.4	–	–	Parliament
4 895.5	–	–	5 270.1	–	–	Foreign Affairs
4 770.0	996.5	–	5 161.1	1 096.2	–	Home Affairs
						Public Works
						<b>Financial and Administrative Services</b>
476.9	–	–	513.6	–	–	Government Communication and Information System
24 335.7	8 796.7	1 000.0	26 898.3	10 080.5	1 364.6	National Treasury
350.8	–	–	398.3	–	–	Public Service and Administration
120.5	–	–	132.2	–	–	Public Service Commission
121.6	–	–	131.5	–	–	SA Management Development Institute
						South African Revenue Services
						Statistics South Africa
1 619.4	–	–	1 992.3	–	–	
						<b>Social Services</b>
2 412.5	440.6	–	2 289.0	494.0	–	Arts and Culture
20 194.4	1 994.6	–	23 089.5	2 536.1	–	Education
16 619.0	15 143.4	–	18 914.6	17 348.9	–	Health
1 875.8	–	–	1 983.0	–	–	Labour
83 892.5	–	–	90 450.2	–	–	Social Development
2 578.6	402.3	1 888.0	1 004.0	426.4	296.0	Sport and Recreation South Africa
						<b>Justice and Protection Services</b>
12 652.5	–	–	15 250.4	–	–	Correctional Services
29 860.6	–	–	32 200.5	–	–	Defence
115.4	–	–	122.6	–	–	Independent Complaints Directorate
9 480.0	–	–	10 070.1	–	–	Justice and Constitutional Development
45 320.6	–	–	49 393.7	–	–	Safety and Security
						<b>Economic Services and Infrastructure</b>
2 627.8	679.8	–	2 751.2	811.6	–	Agriculture
1 706.6	–	–	1 773.9	–	–	Communications
3 446.9	–	–	3 762.7	–	–	Environmental Affairs and Tourism
12 731.6	11 730.8	–	15 278.7	14 222.7	–	Housing
5 961.4	–	–	6 187.6	–	–	Land Affairs
4 318.2	–	897.0	4 589.2	–	950.8	Minerals and Energy
41 172.5	–	40 685.8	48 602.9	–	48 086.1	Provincial and Local Government
30 155.6	–	30 155.6	36 196.1	–	36 196.1	of which: Local government equitable share
2 265.7	–	–	316.0	–	–	Public Enterprises
4 197.1	–	–	4 549.2	–	–	Science and Technology
6 057.4	–	–	5 207.6	–	–	Trade and Industry
22 412.0	2 507.2	2 325.0	23 730.4	317.5	4 464.5	Transport
7 969.6	–	855.0	7 943.8	–	570.0	Water Affairs and Forestry
<b>382 980.9</b>	<b>42 691.9</b>	<b>47 650.8</b>	<b>416 223.0</b>	<b>47 333.8</b>	<b>55 732.0</b>	
						Plus:
–	–	–	–	–	–	Unallocated funds/Projected underspending
12 000.0	–	–	20 000.0	–	–	Contingency reserve
<b>394 980.9</b>	<b>42 691.9</b>	<b>47 650.8</b>	<b>436 223.0</b>	<b>47 333.8</b>	<b>55 732.0</b>	<b>Subtotal: Appropriations by vote</b>
						Plus:
						<b>Direct charges on the National Revenue Fund</b>
2.6	–	–	2.7	–	–	President and Deputy President salary (The Presidency)
266.7	–	–	282.7	–	–	3) Members remuneration (Parliament)
51 125.0	–	–	51 156.0	–	–	State debt costs (National Treasury)
225 466.3	225 466.3	–	246 306.2	246 306.2	–	Provincial equitable share (National Treasury)
8 244.9	–	–	9 044.7	–	–	Skills levy and Setas (Labour)
1 519.7	–	–	1 654.9	–	–	Judges and magistrates salaries (Justice and Const. Dev.)
<b>681 606.1</b>	<b>268 158.2</b>	<b>47 650.8</b>	<b>744 670.1</b>	<b>293 640.0</b>	<b>55 732.0</b>	<b>Main budget expenditure</b>

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

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

	2004/05		2005/06		2006/07		2007/08
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
<b>R million</b>							
<b>Current payments</b>							
Compensation of employees	128 384.2	33.5%	140 201.5	32.2%	154 708.0	31.3%	177 213.1
Goods and services	49 367.3	12.9%	59 326.9	13.6%	67 834.2	13.7%	78 784.0
Interest and rent on land	48 945.3	12.8%	50 970.8	11.7%	52 250.1	10.6%	52 836.6
Financial transactions in assets and liabilities	746.8	0.2%	330.3	0.1%	247.0	0.1%	57.1
<b>Total current payments</b>	<b>227 443.6</b>	<b>59.4%</b>	<b>250 829.5</b>	<b>57.6%</b>	<b>275 039.2</b>	<b>55.7%</b>	<b>308 890.7</b>
<b>Transfers and subsidies</b>							
Provinces and municipalities	16 870.0	4.4%	19 885.8	4.6%	29 661.6	6.0%	40 337.8
Provincial agencies and funds	–	–	–	–	–	–	–
Municipalities	16 870.0	4.4%	19 885.8	4.6%	29 661.6	6.0%	40 337.8
<i>of which: Local government share</i>	7 677.5	2.0%	9 643.3	2.2%	18 057.9	3.7%	20 675.6
Departmental agencies and accounts	31 529.6	8.2%	37 764.6	8.7%	45 407.0	9.2%	51 501.1
Social security funds	–	–	–	–	–	–	–
Entities	31 529.6	8.2%	37 764.6	8.7%	45 407.0	9.2%	51 501.1
Universities and technikons	9 403.8	2.5%	9 929.7	2.3%	11 077.9	2.2%	11 994.8
Public corporations and private enterprises	12 257.7	3.2%	15 095.4	3.5%	16 670.0	3.4%	23 842.1
Public corporations	8 574.6	2.2%	11 066.9	2.5%	11 940.4	2.4%	18 458.2
Subsidies on production	4 669.4	1.2%	5 237.9	1.2%	5 625.3	1.1%	5 937.1
Other transfers	3 905.3	1.0%	5 829.0	1.3%	6 315.0	1.3%	12 521.1
Private enterprises	3 683.0	1.0%	4 028.5	0.9%	4 729.7	1.0%	5 383.8
Subsidies on production	3 221.4	0.8%	3 613.7	0.8%	3 760.8	0.8%	4 543.9
Other transfers	461.6	0.1%	414.8	0.1%	968.8	0.2%	839.9
Foreign governments and international organisations	680.4	0.2%	858.8	0.2%	919.7	0.2%	1 047.8
Non-profit institutions	5 719.8	1.5%	6 924.2	1.6%	8 698.1	1.8%	11 693.2
Households	62 886.0	16.4%	73 736.6	16.9%	83 430.0	16.9%	95 818.1
Social benefits	55 829.1	14.6%	65 241.5	15.0%	72 866.3	14.8%	81 730.7
Other transfers to households	7 056.9	1.8%	8 495.1	2.0%	10 563.8	2.1%	14 087.3
<b>Total transfers and subsidies</b>	<b>139 347.3</b>	<b>36.4%</b>	<b>164 195.0</b>	<b>37.7%</b>	<b>195 864.4</b>	<b>39.7%</b>	<b>236 234.8</b>
<b>Payments for capital assets</b>							
Buildings and other fixed structures	11 359.4	3.0%	13 105.0	3.0%	15 883.5	3.2%	18 849.9
Buildings	7 192.1	1.9%	7 930.5	1.8%	9 989.4	2.0%	11 394.4
Other fixed structures	4 167.2	1.1%	5 174.4	1.2%	5 894.1	1.2%	7 455.5
Machinery and equipment	4 791.0	1.3%	6 896.1	1.6%	6 233.4	1.3%	5 802.4
Transport equipment	1 330.3	0.3%	1 624.3	0.4%	1 989.4	0.4%	1 758.1
Other machinery and equipment	3 460.7	0.9%	5 271.8	1.2%	4 244.0	0.9%	4 044.3
Cultivated assets	2.5	0.0%	4.8	0.0%	25.6	0.0%	4.6
Software and other intangible assets	132.8	0.0%	344.9	0.1%	366.1	0.1%	291.1
Land and subsoil assets	50.4	0.0%	198.5	0.0%	412.6	0.1%	909.5
<b>Total payments for capital assets</b>	<b>16 336.0</b>	<b>4.3%</b>	<b>20 549.3</b>	<b>4.7%</b>	<b>22 921.2</b>	<b>4.6%</b>	<b>25 857.5</b>
<b>Subtotal: Votes and statutory amounts</b>	<b>383 127.0</b>	<b>100.0%</b>	<b>435 573.8</b>	<b>100.0%</b>	<b>493 824.8</b>	<b>100.0%</b>	<b>570 983.1</b>
<b>Plus:</b>							
Contingency reserve	–	–	–	–	–	–	–
<b>Total consolidated expenditure</b>	<b>383 127.0</b>	<b>100.0%</b>	<b>435 573.8</b>	<b>100.0%</b>	<b>493 824.8</b>	<b>100.0%</b>	<b>570 983.1</b>

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

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

2007/08	2008/09		2009/10		2010/11		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	R million
							<b>Current payments</b>
31.0%	199 699.2	31.1%	220 118.5	30.9%	238 435.8	30.8%	Compensation of employees
13.8%	91 556.9	14.2%	102 690.0	14.4%	113 876.3	14.7%	Goods and services
9.3%	51 241.1	8.0%	51 130.4	7.2%	51 161.3	6.6%	Interest and rent on land
0.0%	–	–	–	–	–	–	Financial transactions in assets and liabilities
<b>54.1%</b>	<b>342 497.3</b>	<b>53.3%</b>	<b>373 938.9</b>	<b>52.5%</b>	<b>403 473.5</b>	<b>52.1%</b>	<b>Total current payments</b>
							<b>Transfers and subsidies</b>
7.1%	45 075.2	7.0%	50 673.9	7.1%	58 660.8	7.6%	Provinces and municipalities
–	–	–	–	–	–	–	Provincial agencies and funds
7.1%	45 075.2	7.0%	50 673.9	7.1%	58 660.8	7.6%	Municipalities
3.6%	24 888.7	3.9%	30 155.6	4.2%	36 196.1	4.7%	<i>of which: Local government share</i>
9.0%	57 535.1	9.0%	63 243.3	8.9%	65 390.4	8.4%	Departmental agencies and accounts
–	–	–	–	–	–	–	Social security funds
9.0%	57 535.1	9.0%	63 243.3	8.9%	65 390.4	8.4%	Entities
2.1%	13 650.2	2.1%	15 021.8	2.1%	17 175.5	2.2%	Universities and technikons
4.2%	22 716.0	3.5%	25 434.6	3.6%	23 937.8	3.1%	Public corporations and private enterprises
3.2%	17 646.9	2.7%	19 591.6	2.8%	17 721.2	2.3%	Public corporations
1.0%	7 815.5	1.2%	9 752.1	1.4%	10 725.6	1.4%	<i>Subsidies on production</i>
2.2%	9 831.4	1.5%	9 839.5	1.4%	6 995.6	0.9%	<i>Other transfers</i>
0.9%	5 069.1	0.8%	5 843.0	0.8%	6 216.6	0.8%	Private enterprises
0.8%	4 589.7	0.7%	5 267.2	0.7%	5 533.6	0.7%	<i>Subsidies on production</i>
0.1%	479.4	0.1%	575.8	0.1%	683.0	0.1%	<i>Other transfers</i>
0.2%	977.2	0.2%	995.6	0.1%	1 060.0	0.1%	Foreign governments and international organisations
2.0%	14 884.6	2.3%	16 078.1	2.3%	17 867.8	2.3%	Non-profit institutions
16.8%	108 990.1	17.0%	119 759.5	16.8%	129 138.6	16.7%	Households
14.3%	92 462.0	14.4%	102 063.6	14.3%	109 324.1	14.1%	Social benefits
2.5%	16 528.1	2.6%	17 695.9	2.5%	19 814.5	2.6%	Other transfers to households
<b>41.4%</b>	<b>263 828.4</b>	<b>41.1%</b>	<b>291 206.8</b>	<b>40.9%</b>	<b>313 230.8</b>	<b>40.5%</b>	<b>Total transfers and subsidies</b>
							<b>Payments for capital assets</b>
3.3%	22 762.2	3.5%	26 033.9	3.7%	28 503.5	3.7%	Buildings and other fixed structures
2.0%	13 743.4	2.1%	15 738.5	2.2%	17 877.5	2.3%	Buildings
1.3%	9 018.8	1.4%	10 295.3	1.4%	10 626.0	1.4%	Other fixed structures
1.0%	6 318.9	1.0%	7 162.0	1.0%	7 752.6	1.0%	Machinery and equipment
0.3%	1 868.0	0.3%	2 044.0	0.3%	2 186.6	0.3%	Transport equipment
0.7%	4 450.8	0.7%	5 118.1	0.7%	5 566.0	0.7%	Other machinery and equipment
0.0%	9.7	0.0%	3.7	0.0%	5.9	0.0%	Cultivated assets
0.1%	233.7	0.0%	475.2	0.1%	119.9	0.0%	Software and other intangible assets
0.2%	956.7	0.1%	1 112.4	0.2%	1 210.5	0.2%	Land and subsoil assets
<b>4.5%</b>	<b>30 281.2</b>	<b>4.7%</b>	<b>34 787.2</b>	<b>4.9%</b>	<b>37 592.5</b>	<b>4.9%</b>	<b>Total payments for capital assets</b>
<b>100.0%</b>	<b>636 606.9</b>	<b>99.1%</b>	<b>699 932.8</b>	<b>98.3%</b>	<b>754 296.7</b>	<b>97.4%</b>	<b>Subtotal: Votes and statutory amounts</b>
–	6 000.0	0.9%	12 000.0	1.7%	20 000.0	2.6%	<b>Plus:</b> Contingency reserve
<b>100.0%</b>	<b>642 606.9</b>	<b>100.0%</b>	<b>711 932.8</b>	<b>100.0%</b>	<b>774 296.7</b>	<b>100.0%</b>	<b>Total consolidated expenditure</b>

*adjusted accordingly.*

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

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

	2004/05		2005/06		2006/07		2007/08
	Estimated outcome	% of total	Estimated outcome	% of total	Estimated outcome	% of total	Revised estimate
<b>R million</b>							
<b>General government services and unallocatable expenditure</b> 2)	<b>24 421.1</b>	<b>7.3%</b>	<b>26 350.7</b>	<b>6.9%</b>	<b>29 759.6</b>	<b>6.7%</b>	<b>34 959.8</b>
<b>Protection services</b>	<b>62 867.7</b>	<b>18.8%</b>	<b>71 837.3</b>	<b>18.7%</b>	<b>76 187.5</b>	<b>17.3%</b>	<b>85 857.3</b>
Defence and intelligence	21 325.9	6.4%	24 632.4	6.4%	24 784.0	5.6%	27 444.1
Police	26 718.4	8.0%	30 876.0	8.0%	34 404.6	7.8%	38 563.3
Prisons	9 077.1	2.7%	9 883.9	2.6%	9 573.6	2.2%	11 113.8
Justice	5 746.4	1.7%	6 445.0	1.7%	7 425.2	1.7%	8 736.2
<b>Social services</b>	<b>198 385.6</b>	<b>59.3%</b>	<b>228 750.0</b>	<b>59.5%</b>	<b>264 300.4</b>	<b>59.8%</b>	<b>306 622.9</b>
Education	75 571.4	22.6%	83 711.1	21.8%	92 128.0	20.9%	105 249.4
Health	43 364.9	13.0%	50 167.5	13.0%	57 054.7	12.9%	65 896.3
Social security and welfare	60 652.6	18.1%	72 239.8	18.8%	81 182.1	18.4%	91 650.1
Housing	6 559.1	2.0%	7 479.8	1.9%	9 161.0	2.1%	10 999.1
Community development 3)	<b>12 237.5</b>	<b>3.7%</b>	<b>15 151.8</b>	<b>3.9%</b>	<b>24 774.7</b>	<b>5.6%</b>	<b>32 828.0</b>
<b>Economic services</b>	<b>48 601.3</b>	<b>14.5%</b>	<b>57 723.8</b>	<b>15.0%</b>	<b>71 385.1</b>	<b>16.2%</b>	<b>90 714.2</b>
Water schemes and related services	5 811.2	1.7%	6 216.6	1.6%	7 021.8	1.6%	9 164.4
Fuel and energy	2 430.7	0.7%	4 810.6	1.3%	5 011.4	1.1%	6 846.3
Agriculture, forestry and fishing	7 105.1	2.1%	8 926.5	2.3%	10 174.9	2.3%	13 692.0
Mining, manufacturing and construction	1 315.2	0.4%	1 764.2	0.5%	2 218.0	0.5%	2 504.2
Transport and communication	18 102.5	5.4%	21 010.7	5.5%	29 341.7	6.6%	35 256.2
Other economic services 4)	<b>13 836.6</b>	<b>4.1%</b>	<b>14 995.1</b>	<b>3.9%</b>	<b>17 617.5</b>	<b>4.0%</b>	<b>23 251.1</b>
<b>Subtotal: Votes and statutory amounts</b>	<b>334 275.8</b>	<b>100.0%</b>	<b>384 661.8</b>	<b>100.0%</b>	<b>441 632.6</b>	<b>100.0%</b>	<b>518 154.1</b>
<b>Plus:</b>							
Contingency reserve	–	–	–	–	–	–	–
<b>Total non-interest expenditure</b>	<b>334 275.8</b>	<b>–</b>	<b>384 661.8</b>	<b>–</b>	<b>441 632.6</b>	<b>–</b>	<b>518 154.1</b>
<b>Interest</b>	<b>48 851.2</b>	<b>–</b>	<b>50 912.0</b>	<b>–</b>	<b>52 192.2</b>	<b>–</b>	<b>52 829.0</b>
<b>Total consolidated expenditure</b>	<b>383 127.0</b>	<b>–</b>	<b>435 573.8</b>	<b>–</b>	<b>493 824.8</b>	<b>–</b>	<b>570 983.1</b>

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

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

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

2007/08	2008/09		2009/10		2010/11		
% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	% of total	
							R million
6.7%	39 500.2	6.7%	43 987.7	6.8%	46 615.2	6.6%	2) <b>General government services and unallocatable expenditure</b>
16.6%	94 377.6	16.1%	103 440.6	15.9%	113 514.2	16.1%	<b>Protection services</b>
5.3%	29 491.6	5.0%	31 009.5	4.8%	33 420.0	4.8%	Defence and intelligence
7.4%	42 730.3	7.3%	47 932.2	7.4%	52 213.7	7.4%	Police
2.1%	12 049.5	2.1%	13 077.2	2.0%	15 704.5	2.2%	Prisons
1.7%	10 106.1	1.7%	11 421.7	1.8%	12 176.1	1.7%	Justice
59.2%	349 118.3	59.6%	388 447.5	59.9%	425 735.2	60.5%	<b>Social services</b>
20.3%	120 494.9	20.6%	133 354.1	20.6%	145 815.0	20.7%	Education
12.7%	72 851.6	12.4%	80 817.3	12.5%	89 178.4	12.7%	Health
17.7%	105 077.7	18.0%	116 013.0	17.9%	125 125.7	17.8%	Social security and welfare
2.1%	13 439.9	2.3%	15 980.1	2.5%	18 630.6	2.6%	Housing
6.3%	37 254.2	6.4%	42 283.1	6.5%	46 985.4	6.7%	3) Community development
17.5%	102 374.9	17.5%	112 931.9	17.4%	117 276.1	16.7%	<b>Economic services</b>
1.8%	11 043.9	1.9%	13 134.0	2.0%	13 770.6	2.0%	Water schemes and related services
1.3%	5 427.6	0.9%	6 279.6	1.0%	4 874.5	0.7%	Fuel and energy
2.6%	14 304.8	2.4%	14 431.8	2.2%	15 571.5	2.2%	Agriculture, forestry and fishing
0.5%	2 364.6	0.4%	2 472.6	0.4%	2 206.2	0.3%	Mining, manufacturing and construction
6.8%	41 961.6	7.2%	47 009.2	7.2%	49 858.9	7.1%	Transport and communication
4.5%	27 272.4	4.7%	29 604.8	4.6%	30 994.3	4.4%	4) Other economic services
100.0%	585 370.9	100.0%	648 807.8	100.0%	703 140.7	100.0%	<b>Subtotal: Votes and statutory amounts</b>
–	6 000.0	–	12 000.0	–	20 000.0	–	<b>Plus:</b> Contingency reserve
–	591 370.9	–	660 807.8	–	723 140.7	–	<b>Total non-interest expenditure</b>
–	51 236.0	–	51 125.0	–	51 156.0	–	<b>Interest</b>
–	642 606.9	–	711 932.8	–	774 296.7	–	<b>Total consolidated expenditure</b>

3) Including cultural, recreational and sport services.

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

**Table 7**  
**Consolidated government expenditure 1)**

	2004/05		2005/06		2006/07		2007/08
	Outcome	% of total	Outcome	% of total	Outcome	% of total	Revised estimate
<b>R million</b>							
<b>Economic classification</b>							
<b>Current payments</b>	<b>269 030.0</b>	<b>63.6%</b>	<b>301 244.5</b>	<b>62.4%</b>	<b>329 267.9</b>	<b>60.8%</b>	<b>373 897.4</b>
Compensation of employees	141 910.0	33.6%	156 192.6	32.3%	173 492.0	32.0%	199 216.2
Goods and services	73 871.5	17.5%	90 087.8	18.6%	100 500.3	18.6%	118 805.7
Interest and rent on land	52 501.8	12.4%	54 633.7	11.3%	55 028.6	10.2%	55 818.6
Financial transactions in assets and liabilities	746.8	0.2%	330.3	0.1%	247.0	0.0%	57.1
<b>Transfers and subsidies</b>	<b>131 862.1</b>	<b>31.2%</b>	<b>152 696.9</b>	<b>31.6%</b>	<b>178 249.0</b>	<b>32.9%</b>	<b>216 546.4</b>
Municipalities	16 930.6	4.0%	19 890.6	4.1%	29 662.9	5.5%	40 378.4
Departmental agencies and accounts	19 040.8	4.5%	21 697.1	4.5%	26 180.0	4.8%	28 538.6
Universities and technikons	9 403.8	2.2%	9 929.7	2.1%	11 077.9	2.0%	11 994.8
Public corporations and private enterprises	13 896.4	3.3%	16 365.9	3.4%	15 120.6	2.8%	22 879.5
Foreign governments and international organisations	681.5	0.2%	918.7	0.2%	1 233.8	0.2%	1 298.0
Non-profit institutions	7 152.2	1.7%	8 262.8	1.7%	9 481.9	1.8%	12 798.8
Households	64 756.8	15.3%	75 632.2	15.7%	85 491.8	15.8%	98 658.3
<b>Payments for capital assets</b>	<b>21 980.1</b>	<b>5.2%</b>	<b>29 122.3</b>	<b>6.0%</b>	<b>33 901.7</b>	<b>6.3%</b>	<b>42 087.7</b>
Buildings and other fixed structures	13 076.7	3.1%	18 117.3	3.8%	21 502.8	4.0%	26 865.9
Machinery and equipment	6 913.2	1.6%	9 276.6	1.9%	9 209.7	1.7%	11 124.6
Cultivated assets	2.8	0.0%	7.7	0.0%	25.6	0.0%	8.4
Software and other intangible assets	1 920.6	0.5%	1 504.0	0.3%	2 701.0	0.5%	3 166.3
Land and subsoil assets	66.8	0.0%	216.8	0.0%	462.5	0.1%	922.6
<b>Subtotal: Economic classification</b>	<b>422 872.2</b>	<b>100.0%</b>	<b>483 063.6</b>	<b>100.0%</b>	<b>541 418.5</b>	<b>100.0%</b>	<b>632 531.5</b>
<b>Functional classification</b>							
<b>General government services and unallocable expenditure</b> 2)	<b>25 096.2</b>	<b>5.9%</b>	<b>27 581.3</b>	<b>5.7%</b>	<b>29 695.3</b>	<b>5.5%</b>	<b>34 875.9</b>
<b>Protection services</b>	<b>63 636.0</b>	<b>15.0%</b>	<b>72 603.6</b>	<b>15.0%</b>	<b>77 433.4</b>	<b>14.3%</b>	<b>86 992.3</b>
Defence and intelligence	22 101.8	5.2%	25 402.7	5.3%	26 031.3	4.8%	28 579.3
Police	26 718.4	6.3%	30 876.0	6.4%	34 404.6	6.4%	38 563.3
Prisons	9 077.1	2.1%	9 883.9	2.0%	9 573.6	1.8%	11 113.8
Justice	5 738.7	1.4%	6 441.0	1.3%	7 423.9	1.4%	8 735.9
<b>Social services</b>	<b>200 568.8</b>	<b>47.4%</b>	<b>231 070.1</b>	<b>47.8%</b>	<b>267 222.3</b>	<b>49.4%</b>	<b>311 678.2</b>
Education	76 079.5	18.0%	84 123.0	17.4%	92 629.5	17.1%	105 745.9
Health	44 497.3	10.5%	51 403.0	10.6%	58 833.9	10.9%	68 168.6
Social security and welfare	60 686.8	14.4%	72 281.3	15.0%	80 798.8	14.9%	92 223.6
Housing	6 847.6	1.6%	7 895.4	1.6%	9 813.8	1.8%	12 369.8
Community development 3)	<b>12 457.6</b>	<b>2.9%</b>	<b>15 367.4</b>	<b>3.2%</b>	<b>25 146.3</b>	<b>4.6%</b>	<b>33 170.3</b>
<b>Economic services</b>	<b>81 144.3</b>	<b>19.2%</b>	<b>97 234.0</b>	<b>20.1%</b>	<b>112 124.2</b>	<b>20.7%</b>	<b>143 213.3</b>
Water schemes and related services	9 336.4	2.2%	10 453.7	2.2%	12 460.2	2.3%	15 993.9
Fuel and energy	2 645.1	0.6%	4 951.8	1.0%	5 141.9	0.9%	7 044.7
Agriculture, forestry and fishing	7 353.9	1.7%	9 283.2	1.9%	10 553.7	1.9%	14 144.6
Mining, manufacturing and construction	1 441.7	0.3%	1 942.5	0.4%	2 477.7	0.5%	2 844.7
Transport and communication	28 053.5	6.6%	33 074.5	6.8%	45 813.7	8.5%	54 990.7
Other economic services 4)	<b>32 313.7</b>	<b>7.6%</b>	<b>37 528.2</b>	<b>7.8%</b>	<b>35 677.1</b>	<b>6.6%</b>	<b>48 194.7</b>
<b>Interest</b>	<b>52 426.9</b>	<b>12.4%</b>	<b>54 574.6</b>	<b>11.3%</b>	<b>54 943.3</b>	<b>10.1%</b>	<b>55 771.8</b>
<b>Subtotal: Functional classification</b>	<b>422 872.2</b>	<b>100.0%</b>	<b>483 063.6</b>	<b>100.0%</b>	<b>541 418.5</b>	<b>100.0%</b>	<b>632 531.5</b>
<b>Plus:</b>							
Contingency reserve	–	–	–	–	–	–	–
<b>Total consolidated expenditure</b>	<b>422 872.2</b>	<b>–</b>	<b>483 063.6</b>	<b>–</b>	<b>541 418.5</b>	<b>–</b>	<b>632 531.5</b>

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

Table 7  
Consolidated government expenditure 1)

2007/08	2008/09		2009/10		2010/11		R million
	% of total	Budget estimate	% of total	Budget estimate	% of total	Budget estimate	
							<b>Economic classification</b>
59.1%	413 501.7	58.2%	450 664.7	58.0%	486 657.7	58.2%	<b>Current payments</b>
31.5%	223 953.6	31.5%	246 098.1	31.7%	266 620.0	31.9%	Compensation of employees
18.8%	134 536.4	18.9%	149 127.1	19.2%	164 322.9	19.6%	Goods and services
8.8%	55 011.7	7.7%	55 439.5	7.1%	55 714.8	6.7%	Interest and rent on land
0.0%	–	–	–	–	–	–	Financial transactions in assets and liabilities
34.2%	241 775.9	34.0%	264 658.6	34.0%	284 497.1	34.0%	<b>Transfers and subsidies</b>
6.4%	45 075.8	6.3%	50 674.8	6.5%	58 661.8	7.0%	Municipalities
4.5%	31 640.3	4.5%	33 157.3	4.3%	32 686.9	3.9%	Departmental agencies and accounts
1.9%	13 650.2	1.9%	15 021.8	1.9%	17 175.5	2.1%	Universities and technikons
3.6%	21 456.2	3.0%	23 150.4	3.0%	21 765.9	2.6%	Public corporations and private enterprises
0.2%	1 311.5	0.2%	1 361.2	0.2%	1 416.7	0.2%	Foreign governments and international organisations
2.0%	16 344.4	2.3%	17 566.7	2.3%	19 386.8	2.3%	Non-profit institutions
15.6%	112 297.6	15.8%	123 726.4	15.9%	133 403.8	15.9%	Households
6.7%	54 965.7	7.7%	62 001.5	8.0%	65 598.7	7.8%	<b>Payments for capital assets</b>
4.2%	41 879.8	5.9%	45 433.0	5.8%	48 360.3	5.8%	Buildings and other fixed structures
1.8%	11 001.5	1.5%	13 775.0	1.8%	15 482.5	1.9%	Machinery and equipment
0.0%	12.9	0.0%	6.4	0.0%	8.5	0.0%	Cultivated assets
0.5%	724.1	0.1%	1 604.0	0.2%	533.7	0.1%	Software and other intangible assets
0.1%	1 347.4	0.2%	1 183.1	0.2%	1 213.6	0.1%	Land and subsoil assets
100.0%	710 243.2	100.0%	777 324.7	100.0%	836 753.5	100.0%	<b>Subtotal: Economic classification</b>
							<b>Functional classification</b>
5.5%	40 301.6	5.7%	44 425.7	5.7%	46 937.3	5.6%	<b>General government services and unallocable expenditure</b>
13.8%	95 324.3	13.4%	104 450.4	13.4%	114 588.8	13.7%	<b>Protection services</b>
4.5%	30 439.6	4.3%	32 016.2	4.1%	34 495.9	4.1%	Defence and intelligence
6.1%	42 730.3	6.0%	47 932.2	6.2%	52 213.7	6.2%	Police
1.8%	12 049.5	1.7%	13 077.2	1.7%	15 704.5	1.9%	Prisons
1.4%	10 104.9	1.4%	11 424.8	1.5%	12 174.7	1.5%	Justice
49.3%	354 443.8	49.9%	394 471.6	50.7%	432 434.4	51.7%	<b>Social services</b>
16.7%	121 087.3	17.0%	134 138.6	17.3%	146 680.3	17.5%	Education
10.8%	75 492.1	10.6%	83 853.2	10.8%	92 228.2	11.0%	Health
14.6%	105 308.9	14.8%	116 254.6	15.0%	125 383.6	15.0%	Social security and welfare
2.0%	14 783.7	2.1%	17 679.0	2.3%	20 896.8	2.5%	Housing
5.2%	37 771.7	5.3%	42 546.2	5.5%	47 245.5	5.6%	Community development
22.6%	165 213.1	23.3%	178 592.1	23.0%	187 136.3	22.4%	<b>Economic services</b>
2.5%	16 775.1	2.4%	18 642.8	2.4%	19 387.8	2.3%	Water schemes and related services
1.1%	5 650.9	0.8%	6 503.5	0.8%	5 111.0	0.6%	Fuel and energy
2.2%	14 623.9	2.1%	14 838.7	1.9%	16 000.2	1.9%	Agriculture, forestry and fishing
0.4%	2 774.6	0.4%	2 837.3	0.4%	2 598.2	0.3%	Mining, manufacturing and construction
8.7%	71 281.4	10.0%	76 845.0	9.9%	80 693.4	9.6%	Transport and communication
7.6%	54 107.2	7.6%	58 924.7	7.6%	63 345.7	7.6%	Other economic services
8.8%	54 960.4	7.7%	55 384.9	7.1%	55 656.7	6.7%	<b>Interest</b>
100.0%	710 243.2	100.0%	777 324.7	100.0%	836 753.5	100.0%	<b>Subtotal: Functional classification</b>
–	6 000.0	–	12 000.0	–	20 000.0	–	<b>Plus:</b> Contingency reserve
–	716 243.2	–	789 324.7	–	856 753.5	–	<b>Total consolidated expenditure</b>

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

3) Including cultural, recreational and sport services.

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

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

	1983/84	1984/85	1985/86	1986/87	1987/88	1988/89	1989/90
<b>R million</b>							
Marketable domestic debt	23 894	28 651	33 544	39 956	47 385	61 124	72 923
<i>Government bonds</i>	23 463	27 797	32 808	39 195	47 173	60 860	71 026
<i>Treasury bills</i>	431	854	736	761	212	264	1 897
<i>Bridging bonds</i>	–	–	–	–	–	–	–
Non-marketable domestic debt 3)	4 183	4 187	3 646	4 443	7 675	5 386	6 883
<b>Total domestic debt</b>	<b>28 077</b>	<b>32 838</b>	<b>37 190</b>	<b>44 399</b>	<b>55 060</b>	<b>66 510</b>	<b>79 806</b>
Total foreign debt 4)	1 441	2 201	2 295	2 446	2 442	2 227	2 090
<b>Total loan debt gross</b>	<b>29 518</b>	<b>35 039</b>	<b>39 485</b>	<b>46 845</b>	<b>57 502</b>	<b>68 737</b>	<b>81 896</b>
Cash balances	2 818	893	1 081	1 573	1 588	3 785	11 181
<b>Total loan debt net</b>	<b>26 700</b>	<b>34 146</b>	<b>38 404</b>	<b>45 272</b>	<b>55 914</b>	<b>64 952</b>	<b>70 715</b>
Gold and Foreign Exchange Contingency Reserve Account 5)	655	2 033	1 940	3 469	2 554	11 158	14 140
<b>Composition of debt (excluding cash balances):</b>							
Marketable domestic debt	80.9%	81.8%	85.0%	85.3%	82.4%	88.9%	89.0%
<i>Government bonds</i>	79.5%	79.3%	83.1%	83.7%	82.0%	88.5%	86.7%
<i>Treasury bills</i>	1.5%	2.4%	1.9%	1.6%	0.4%	0.4%	2.3%
<i>Bridging bonds</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-marketable domestic debt 3)	14.2%	11.9%	9.2%	9.5%	13.3%	7.8%	8.4%
<b>Total domestic debt</b>	<b>95.1%</b>	<b>93.7%</b>	<b>94.2%</b>	<b>94.8%</b>	<b>95.8%</b>	<b>96.8%</b>	<b>97.4%</b>
Total foreign debt 4)	4.9%	6.3%	5.8%	5.2%	4.2%	3.2%	2.6%
<b>Percentages of GDP:</b>							
Total domestic debt	28.6%	28.7%	28.3%	28.5%	30.3%	30.3%	30.6%
Total foreign debt	1.5%	1.9%	1.7%	1.6%	1.3%	1.0%	0.8%
Total loan debt gross	30.1%	30.6%	30.1%	30.1%	31.6%	31.3%	31.4%
Total loan debt net	27.2%	29.8%	29.3%	29.1%	30.7%	29.6%	27.1%

Sources: National Treasury and South African Reserve Bank.

- 1) Debt of the central government, excluding extra-budgetary institutions and social security funds.
- 2) As projected at the end of January 2008.
- 3) Includes non-marketable treasury bills, retail bonds, former Namibian loans and loan levies.

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

1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	R million
85 546	104 646	138 681	181 460	225 662	263 844	290 424	Marketable domestic debt
82 824	100 662	132 853	174 892	210 191	248 877	276 124	<i>Government bonds</i>
2 722	3 984	5 828	6 568	7 018	10 700	14 300	<i>Treasury bills</i>
–	–	–	–	8 453	4 267	–	<i>Bridging bonds</i>
7 989	6 520	4 703	3 310	5 705	4 700	6 421	3) Non-marketable domestic debt
93 535	111 166	143 384	184 770	231 367	268 544	296 845	4) Total domestic debt
1 770	2 940	2 348	5 201	8 784	10 944	11 394	Total foreign debt
<b>95 305</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>Total loan debt gross</b>
8 524	9 762	4 750	4 591	6 665	8 630	2 757	Cash balances
<b>86 781</b>	<b>104 345</b>	<b>140 981</b>	<b>185 379</b>	<b>233 486</b>	<b>270 858</b>	<b>305 482</b>	<b>Total loan debt net</b>
10 351	12 508	8 934	2 190	4 147	–	2 169	5) Gold and Foreign Exchange Contingency Reserve Account
<b>Composition of debt (excluding cash balances):</b>							
89.8%	91.7%	95.2%	95.5%	94.0%	94.4%	94.2%	Marketable domestic debt
86.9%	88.2%	91.2%	92.1%	87.5%	89.0%	89.6%	<i>Government bonds</i>
2.9%	3.5%	4.0%	3.5%	2.9%	3.8%	4.6%	<i>Treasury bills</i>
0.0%	0.0%	0.0%	0.0%	3.5%	1.5%	0.0%	<i>Bridging bonds</i>
8.4%	5.7%	3.2%	1.7%	2.4%	1.7%	2.1%	3) Non-marketable domestic debt
98.1%	97.4%	98.4%	97.3%	96.3%	96.1%	96.3%	4) Total domestic debt
1.9%	2.6%	1.6%	2.7%	3.7%	3.9%	3.7%	Total foreign debt
<b>Percentages of GDP:</b>							
31.2%	32.3%	37.5%	41.8%	46.5%	47.6%	46.7%	Total domestic debt
0.6%	0.9%	0.6%	1.2%	1.8%	1.9%	1.8%	Total foreign debt
31.8%	33.2%	38.1%	43.0%	48.3%	49.5%	48.5%	Total loan debt gross
29.0%	30.3%	36.8%	41.9%	47.0%	48.0%	48.1%	Total loan debt net

Sources: National Treasury and South African Reserve Bank.

- 4) Valued at appropriate foreign exchange rates up to 31 March 2007 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 January 2008, projected to depreciate in line with inflation differentials.
- 5) Forward cover profits on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2008 represents an estimated balance on the account. No provision for any profits or losses on this account has been made for subsequent years.

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

R million	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04
Marketable domestic debt	318 773	344 938	354 705	365 141	348 455	350 047	388 538
<i>Government bonds</i>	301 488	325 938	332 705	339 641	330 545	327 997	359 938
<i>Treasury bills</i>	17 285	19 000	22 000	25 500	17 910	22 050	28 600
<i>Bridging bonds</i>	–	–	–	–	–	–	–
Non-marketable domestic debt 3)	2 778	2 013	998	2 382	2 030	1 910	1 999
<b>Total domestic debt</b>	<b>321 551</b>	<b>346 951</b>	<b>355 703</b>	<b>367 523</b>	<b>350 485</b>	<b>351 957</b>	<b>390 537</b>
Total foreign debt 4)	14 560	16 276	25 799	31 938	82 009	74 286	64 670
<b>Total loan debt gross</b>	<b>336 111</b>	<b>363 227</b>	<b>381 502</b>	<b>399 461</b>	<b>432 494</b>	<b>426 243</b>	<b>455 207</b>
Cash balances	4 798	5 166	7 285	2 650	6 549	9 730	12 669
<b>Total loan debt net</b>	<b>331 313</b>	<b>358 061</b>	<b>374 217</b>	<b>396 811</b>	<b>425 945</b>	<b>416 513</b>	<b>442 538</b>
Gold and Foreign Exchange Contingency Reserve Account 5)	73	14 431	9 200	18 170	28 024	36 577	18 036
<b>Composition of debt (excluding cash balances):</b>							
Marketable domestic debt	94.8%	95.0%	93.0%	91.4%	80.6%	82.1%	85.4%
<i>Government bonds</i>	89.7%	89.7%	87.2%	85.0%	76.4%	77.0%	79.1%
<i>Treasury bills</i>	5.1%	5.2%	5.8%	6.4%	4.1%	5.2%	6.3%
<i>Bridging bonds</i>	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-marketable domestic debt 3)	0.8%	0.6%	0.3%	0.6%	0.5%	0.4%	0.4%
<b>Total domestic debt</b>	<b>95.7%</b>	<b>95.5%</b>	<b>93.2%</b>	<b>92.0%</b>	<b>81.0%</b>	<b>82.6%</b>	<b>85.8%</b>
Total foreign debt 4)	4.3%	4.5%	6.8%	8.0%	19.0%	17.4%	14.2%
<b>Percentages of GDP:</b>							
Total domestic debt	45.9%	45.8%	42.5%	38.6%	33.4%	29.4%	30.3%
Total foreign debt	2.1%	2.1%	3.1%	3.4%	7.8%	6.2%	5.0%
Total loan debt gross	48.0%	48.0%	45.6%	42.0%	41.2%	35.6%	35.3%
Total loan debt net	47.3%	47.3%	44.7%	41.7%	40.6%	34.8%	34.3%

Sources: National Treasury and South African Reserve Bank.

- 1) Debt of the central government, excluding extra-budgetary institutions and social security funds.
- 2) As projected at the end of January 2008.
- 3) Includes non-marketable treasury bills, retail bonds, former Namibian loans and loan levies.

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

2004/05	2005/06	2006/07	2007/08 <sup>2)</sup>	2008/09	2009/10	2010/11		R million
428 886	458 074	466 299	470 116	483 119	486 535	489 747		Marketable domestic debt
394 436	417 674	420 499	418 316	425 319	422 735	419 947		<i>Government bonds</i>
34 450	40 400	45 800	51 800	57 800	63 800	69 800		<i>Treasury bills</i>
–	–	–	–	–	–	–		<i>Bridging bonds</i>
3 498	3 699	3 238	2 708	2 376	2 047	1 984	3)	Non-marketable domestic debt
432 384	461 773	469 537	472 824	485 495	488 582	491 731		Total domestic debt
69 405	66 846	82 581	78 419	81 878	79 962	84 633	4)	Total foreign debt
<b>501 789</b>	<b>528 618</b>	<b>552 118</b>	<b>551 243</b>	<b>567 373</b>	<b>568 544</b>	<b>576 364</b>		<b>Total loan debt gross</b>
30 870	58 187	75 315	95 105	117 775	124 034	138 338		Cash balances
<b>470 919</b>	<b>470 431</b>	<b>476 803</b>	<b>456 138</b>	<b>449 598</b>	<b>444 510</b>	<b>438 026</b>		<b>Total loan debt net</b>
5 292	-1 751	-28 514	-47 357	-47 357	-47 357	-47 357	5)	Gold and Foreign Exchange Contingency Reserve Account
								<b>Composition of debt (excluding cash balances):</b>
85.5%	86.7%	84.5%	85.3%	85.2%	85.6%	85.0%		Marketable domestic debt
78.6%	79.0%	76.2%	75.9%	75.0%	74.4%	72.9%		<i>Government bonds</i>
6.9%	7.6%	8.3%	9.4%	10.2%	11.2%	12.1%		<i>Treasury bills</i>
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		<i>Bridging bonds</i>
0.7%	0.7%	0.6%	0.5%	0.4%	0.4%	0.3%	3)	Non-marketable domestic debt
86.2%	87.4%	85.0%	85.8%	85.6%	85.9%	85.3%		Total domestic debt
13.8%	12.6%	15.0%	14.2%	14.4%	14.1%	14.7%	4)	Total foreign debt
								<b>Percentages of GDP:</b>
30.3%	29.1%	26.0%	23.1%	21.2%	19.5%	17.8%		Total domestic debt
4.9%	4.2%	4.6%	3.8%	3.6%	3.2%	3.1%		Total foreign debt
35.2%	33.4%	30.5%	26.9%	24.8%	22.7%	20.9%		Total loan debt gross
33.0%	29.7%	26.4%	22.3%	19.7%	17.7%	15.9%		Total loan debt net

Sources: National Treasury and South African Reserve Bank.

- 4) Valued at appropriate foreign exchange rates up to 31 March 2007 as at the end of each period. Forward estimates are based on exchange rates prevailing at 31 January 2008, projected to depreciate in line with inflation differentials.
- 5) Forward cover profits on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 2008 represents an estimated balance on the account. No provision for any profits or losses on this account has been made for subsequent years.

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

	2003/04			2004/05		
	Domestic	Foreign	Total	Domestic	Foreign	Total
<b>R million</b>						
<b>General Government Sector</b>	<b>8 018</b>	<b>–</b>	<b>8 018</b>	<b>8 329</b>	<b>–</b>	<b>8 329</b>
National Government	8 018	–	8 018	8 329	–	8 329
<i>Former regional authorities</i>	379	–	379	322	–	322
<i>Guarantee scheme for housing loans to employees</i>	698	–	698	638	–	638
<i>Guarantee scheme for motor vehicles - senior officials</i>	14	–	14	18	–	18
<i>South African National Roads Agency</i>	6 080	–	6 080	6 655	–	6 655
<i>Universities and Technikons</i>	847	–	847	696	–	696
<b>Public Enterprises</b>	<b>51 052</b>	<b>20 032</b>	<b>71 084</b>	<b>46 435</b>	<b>18 642</b>	<b>65 077</b>
Non-financial	46 494	6 754	53 248	41 877	5 758	47 635
<i>Eskom</i>	–	167	167	–	156	156
<i>Irrigation Board</i>	265	–	265	65	–	65
<i>Kalahari East Water Board</i>	57	–	57	16	–	16
<i>Komati Basin Water Authority</i>	1 737	–	1 737	1 687	–	1 687
<i>Lesotho Highlands Development Authority</i>	62	712	774	32	691	723
<i>South African Airways</i>	–	–	–	–	–	–
<i>Nuclear Energy Corporation of South Africa</i>	31	–	31	20	–	20
<i>Telkom South Africa</i>	4 609	94	4 703	4 655	94	4 749
<i>Trans-Caledon Tunnel Authority</i>	17 102	388	17 490	18 913	322	19 235
<i>Transnet</i>	22 631	3 989	26 620	16 489	3 908	20 397
Financial	4 558	13 278	17 836	4 558	12 884	17 442
<i>Development Bank of Southern Africa</i>	–	11 618	11 618	–	11 447	11 447
<i>Industrial Development Corporation of South Africa</i>	–	1 660	1 660	–	1 437	1 437
<i>Land Bank</i>	86	–	86	–	–	–
<i>South African Reserve Bank</i>	4 472	–	4 472	4 558	–	4 558
Agricultural Co-operatives	100	–	100	100	–	100
Servcon Housing Solutions	245	–	245	205	–	205
<b>Foreign Sector</b>	<b>192</b>	<b>–</b>	<b>192</b>	<b>361</b>	<b>–</b>	<b>361</b>
Foreign Central Banks and Governments	192	–	192	361	–	361
<b>Total<sup>1</sup></b>	<b>59 607</b>	<b>20 032</b>	<b>79 639</b>	<b>55 430</b>	<b>18 642</b>	<b>74 072</b>

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

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

2005/06			2006/07			
Domestic	Foreign	Total	Domestic	Foreign	Total	R million
7 492	–	7 492	6 948	–	6 948	<b>General Government Sector</b>
7 492	–	7 492	6 948	–	6 948	National Government
262	–	262	248	–	248	<i>Former regional authorities</i>
586	–	586	446	–	446	<i>Guarantee scheme for housing loans to employees</i>
14	–	14	14	–	14	<i>Guarantee scheme for motor vehicles - senior officials</i>
6 199	–	6 199	5 885	–	5 885	<i>South African National Roads Agency</i>
431	–	431	355	–	355	<i>Universities and Technikons</i>
<b>41 984</b>	<b>18 129</b>	<b>60 113</b>	<b>40 418</b>	<b>18 677</b>	<b>59 095</b>	<b>Public Enterprises</b>
37 628	5 389	43 017	39 655	5 279	44 934	Non-financial
–	143	143	–	133	133	<i>Eskom</i>
67	–	67	44	–	44	<i>Irrigation Board</i>
17	–	17	16	–	16	<i>Kalahari East Water Board</i>
1 746	–	1 746	1 548	–	1 548	<i>Komati Basin Water Authority</i>
12	602	614	12	606	618	<i>Lesotho Highlands Development Authority</i>
–	–	–	1 300	–	1 300	<i>South African Airways</i>
20	–	20	20	–	20	<i>Nuclear Energy Corporation of South Africa</i>
4 684	85	4 769	4 679	106	4 785	<i>Telkom South Africa</i>
16 643	297	16 940	17 417	273	17 690	<i>Trans-Caledon Tunnel Authority</i>
14 439	3 817	18 256	14 619	3 801	18 420	<i>Transnet</i>
4 356	12 740	17 096	763	13 398	14 161	Financial
–	11 568	11 568	–	12 178	12 178	<i>Development Bank of Southern Africa</i>
–	1 172	1 172	–	1 220	1 220	<i>Industrial Development Corporation of South Africa</i>
–	–	–	–	–	–	<i>Land Bank</i>
4 356	–	4 356	763	–	763	<i>South African Reserve Bank</i>
100	–	100	1 595	–	1 595	Agricultural Co-operatives
20	–	20	–	–	–	Servcon Housing Solutions
<b>155</b>	<b>–</b>	<b>155</b>	<b>145</b>	<b>–</b>	<b>145</b>	<b>Foreign Sector</b>
155	–	155	145	–	145	Foreign Central Banks and Governments
<b>49 751</b>	<b>18 129</b>	<b>67 880</b>	<b>49 106</b>	<b>18 677</b>	<b>67 783</b>	<b>Total<sup>1</sup></b>