
STATISTICAL TABLES

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EXPLANATORY NOTES ON THE STATISTICAL TABLES

General remarks

New financial arrangements

Since 1994, the composition of South Africa's public finances has changed markedly. The Constitution establishes national, provincial and local government as three independent and autonomous. Intergovernmental financial arrangements are outlined in chapter 13 of the Constitution and many of these provisions took effect on 1 January 1998.

Some of these new intergovernmental financial arrangements were first reflected in the 1994/95 national and provincial budgets. Since then the system has continued to evolve, in terms of the interim Constitution and now under the final Constitution. In order to present historical government finance statistics on a comparable basis to the present accounts, various adjustments have been made to the accounts of earlier years.

Adjustments to revenue and expenditure estimates

This Annexure presents as comprehensive and comparable as possible a picture of national government finances. To achieve this, the following adjustments to the figures to the years prior to 1994/95 have been made:

- ◆ Revenue previously collected on the behalf of the self governing territories and TBVC states and paid over to their respective Revenue Accounts and standing allocations (fuel levy and ordinary levy) to the former self-governing territories and TBVC states are added as transfer payments to these authorities on the expenditure side.
- ◆ “Own revenue” collections of the former Own Affairs administrations are included as revenue and equal amounts are added to the expenditure side as transfer payments to these authorities.
- ◆ Income taxes on individuals¹ and companies, general sales tax, value-added tax, non-resident shareholders tax, stamp duties and fees and mining leases previously collected in the Revenue Accounts of the former self-governing territories and TBVC states are added to revenue, with equal amounts added to the expenditure side as transfer payments to these authorities.

Where applicable, similar adjustments have been made in 1994/95 and later years. Generally, revenues have remained concentrated at the national government. However, there has been an extensive shifting of functions on the expenditure side. Consolidated transfers to the nine provinces began in 1995/96. The 1998 Budget marked the introduction of the local government equitable share.

General government

Since more than 60 per cent of total expenditure on the national budget comprises transfer payments to other levels of general government, economic and functional classifications of national budget expenditure do not present a comprehensive picture.

For purposes of analysis, it would be preferable to present economic and functional classifications of the expenditure of the *general government*. This requires information on expenditure at all levels of general government and on the financing thereof by way of revenue, balances brought forward and transfer payments (mainly from the national budget). This information is not readily and timeously available in respect of local government - which makes it impossible to present consolidated general government finances when the national budget is tabled in Parliament. Historical data on general government finances are, however, published by the South African Reserve Bank in its Quarterly Bulletin and by the Central Statistical Service.

¹ For purposes of analysis historical collections of general, local, special and employees taxes were regarded as income tax on individuals.

This Annexure presents details of the national budget accounts adjusted as noted above. In addition preliminary estimates of the economic and functional breakdown of consolidated national and provincial expenditure are tabulated. Extra budgetary governmental institutions, social security funds and local government are excluded from these accounts.

Treatment of RDP-related expenditure on the national budget

Before 1997/98, RDP-related expenditure was, in practice, counted twice on both the revenue and expenditure sides of the National Revenue Account. The closing of the RDP Office during 1996 meant that, from 1997/98 onwards, a Printed Estimate of Expenditure did not include any double counting of the national budget's contribution to the RDP Fund. RDP-related expenditure is voted only once on the various national budget votes (including the transfers to the provinces).

Adjustments due to transactions in government stock

In a continuous process of state debt management and market-making actions, existing government stock is consolidated, repurchased and switched into new government stock. In this process government may either make a capital profit, which is regarded as revenue, or earn a premium, which is in fact only a book-entry in treating the discount on government stock. The premium arises if the discount on the redeemed government stock is greater than the discount on the new stock.² In the government's accounting system, this premium is credited to the National Revenue Account as receipts under "departmental activities". However, since the adjustment does not represent a cash flow, it is treated here, for purposes of analysis, as a loan redemption item and not as revenue.

Sources of information

The information on the national government's finances contained in tables 1 to 5 is obtained from the following sources:

- ◆ Reports of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs (1974/75 to 1993/94), the Accounts of the National Government (1994/95 and 1996/97) and the Revenue Accounts of the former self-governing territories and TBVC states.
- ◆ Printed Estimates of Revenue and Expenditure for the national budget.
- ◆ Printed Estimates of Revenue for the budgets of the former self-governing territories and TBVC states.
- ◆ 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 Services.
- ◆ Monthly press release of the Department of Finance.

² When the discount on the government stock redeemed is smaller than the discount on the new stock, it is treated as part of the "cost of raising loans".

In the case of some of the former self-governing territories and TBVC states, the information included in tables 1 to 5 is either preliminary or budgeted. 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. For these reasons, information contained in tables 1 to 5 cannot be regarded as actual and audited.

National budget revenue (tables 1 and 2)

Revenue

Table 1 presents a summary of national budget revenue collections. Details are set out in table 2. National budget revenue collections are recorded on a cash flow basis and are classified according to internationally standard categories:

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

Medium Term Expenditure estimates by votes (table 3)

Expenditure

Table 3 contains estimates of expenditure on national budget votes for the period 1995/96 to 2001/02.

These estimates include amounts appropriated in the Main Budget and the Adjustments Estimate. Preliminary estimates of under-spending on each vote in 1998/99 are shown. In addition, capital works undertaken by the Department of Public Works on behalf of other departments are distributed to these votes to give estimated total expenditure on the department's functions.

Revenue, expenditure, budget deficit and financing (table 4)

Gross borrowing Requirement and Financing

Table 4 summarises the financial activities of national government over the past 9 years, on the basis of the 1995/96 national budget. Classification adjustments have thus been made to the data for all years prior to 1994/95, for the purpose of comparability. In addition, repayments of loans and advances which were previously shown as negative expenditure, have in this Budget Review been reclassified as revenue. Given that the same amount is added to both revenue and expenditure, the national budget deficit is unaffected by these changes.

However, the size of the deficit figures presented in this table will differ from those presented in budgets prior to 1995/96, because a number of items which were previously regarded as "below-the-line" expenditure have been included in total expenditure.

Since the “budget vote and statutory appropriations” figures represent the actual audited figures up to 1995/96, they exclude unauthorised expenditure. Unauthorised expenditure can only be taken into account once it has been authorised by Parliament, hence the item “late authorisation of expenditure” in table 4.

Loan redemptions

Under loan redemptions and financing, *short-term loans* include the net result of transactions in treasury bills, special bills and “short-dated” bills. *Long-term loans* include total transactions in government stock and bonds (i.e. repayments on maturity, consolidations, repurchases and “switching”), less the premiums earned on these transactions. *Long-term financing* includes total transactions in government stock and bonds (i.e. financing of the budget deficit and rollovers).

Transfers from the SFF and NSPF

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 items are now treated below the deficit and effectively reduce the borrowing and financing requirements. The reclassification of these items does not lower the national budget deficit.

Transfers between the Former State Revenue Account, the Stabilisation Account and the Tax Reserve Account are shown in table 4 as changes in the balances of these accounts.

Consolidated national and provincial budgets (tables 6 and 7)

Tables 6 and 7 show economic and functional classifications of national and provincial government expenditure. The national expenditure figures are for the 1999 Budget.

In the provinces, however, expenditure estimates are preliminary, as the provinces table their official budgets after the national government. Provincial estimates are based on preliminary *printers proofs* provided by the provinces and are subject to change before being tabled in the provincial legislature.

Total government debt (table 8)

Debt

Table 8 shows the major components of government debt. The primary source of this table is the Quarterly Bulletin of the South African Reserve Bank. The projections for 1998/99 to 2000/02 were done by the Department of Finance and are based on national budget data.

Financial guarantees by government (table 9)

Guarantees

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

TABLE 1
TOTAL REVENUE AND RECEIPTS: SUMMARY
NATIONAL REVENUE FUND 1)

R million	Actual collections							
	1983/84	1984/85	1985/86	1986/87	1987/88	1988/89	1989/90	1990/91
Taxes on income and profits	11,248.5	13,916.2	17,417.6	19,654.9	22,109.2	26,671.1	34,430.7	39,580.9
Persons and individuals	5,764.2	7,850.9	9,078.4	10,467.7	12,666.9	14,910.4	20,008.8	24,149.6
Gold mines	1,701.0	1,598.9	2,453.4	2,523.5	2,074.6	1,694.7	1,016.1	644.4
Other mines	188.3	322.6	577.2	1,028.6	963.3	1,312.8	1,791.5	2,246.0
Companies (other than mining)	3,278.6	3,820.1	4,855.3	5,113.5	5,868.8	8,236.0	11,013.3	11,870.5
Secondary tax on companies	-	-	-	-	-	-	-	-
Tax on retirement funds	-	-	-	-	-	-	-	-
Other 2)	316.4	323.7	453.3	521.6	535.5	517.2	601.1	670.4
Taxes on property	447.9	421.3	467.3	580.8	824.3	823.0	1,033.6	1,098.2
Donations tax	3.5	4.7	3.2	3.9	5.5	3.2	4.3	6.5
Estate duty	86.9	100.4	139.4	147.3	142.6	136.5	75.9	82.0
Marketable securities tax	40.9	30.6	58.6	141.0	225.5	138.5	278.1	243.3
Transfer duties	316.6	285.6	266.1	288.7	450.8	544.8	675.3	766.4
Domestic taxes on goods and services	5,708.3	7,913.3	10,244.9	10,959.9	13,197.2	18,196.0	23,684.1	25,722.3
Value-added tax/sales tax 3)	3,921.4	5,943.6	8,156.7	9,045.8	10,313.3	13,123.0	16,752.1	18,260.7
Specific excise duties 4)	1,656.8	1,770.4	1,740.6	1,707.6	1,994.7	2,293.5	2,578.4	2,888.5
Ad valorem excise duties	125.2	194.2	185.8	183.2	188.8	215.3	263.6	455.9
Levies on fuel	-	-	-	-	692.8	2,555.6	4,080.7	4,103.8
Levy on financial services	-	-	-	-	-	-	-	-
Other 5)	4.9	5.1	161.8	23.3	7.5	8.6	9.3	13.3
Taxes on international trade and transactions	1,347.0	1,376.6	1,745.0	2,275.6	2,542.1	4,358.8	4,903.7	4,697.6
Customs duties	1,085.0	1,337.7	1,176.0	1,367.7	1,768.9	2,466.0	2,193.8	2,502.3
Import surcharges	226.0	-5.1	498.6	837.8	742.6	1,875.6	2,625.4	2,075.3
Other 6)	36.1	44.0	70.4	70.1	30.7	17.2	84.6	119.9
Stamp duties and fees	213.1	243.8	272.8	321.1	439.0	469.3	685.2	657.3
TOTAL TAX REVENUE (gross)	18,964.9	23,871.1	30,147.6	33,792.3	39,111.8	50,518.1	64,737.4	71,756.2
NON-TAX REVENUE	1,388.6	1,492.6	1,493.2	1,885.8	1,876.0	2,029.5	2,081.6	2,035.0
Capital revenue	11.2	6.2	6.3	9.5	21.9	28.6	6.0	20.8
Less: SACU payments 7)	640.8	712.5	772.1	846.9	927.3	1,114.0	1,365.8	1,800.9
TOTAL ORDINARY REVENUE	19,724.0	24,657.5	30,875.0	34,840.7	40,082.4	51,462.2	65,459.2	72,011.2
Recoveries of loans and repayments	52.3	47.0	56.8	202.7	204.4	7.3	81.3	105.7
Grants received 8)	-	-	-	-	-	-	-	-
Skills development levy	-	-	-	-	-	-	-	-
TOTAL REVENUE	19,776.3	24,704.5	30,931.7	35,043.3	40,286.8	51,469.5	65,540.6	72,116.8
CURRENT REVENUE	19,712.7	24,651.2	30,868.7	34,831.2	40,060.6	51,433.7	65,453.2	71,990.3
Direct taxes	11,248.5	13,916.2	17,417.6	19,654.9	22,109.2	26,671.1	34,430.7	39,580.9
Indirect taxes (net of SACU payments)	7,075.5	9,242.5	11,957.9	13,290.5	16,075.3	22,733.0	28,940.9	30,374.4
Non-tax revenue	1,388.6	1,492.6	1,493.2	1,885.8	1,876.0	2,029.5	2,081.6	2,035.0
Capital Revenue	11.2	6.2	6.3	9.5	21.9	28.6	6.0	20.8
Receipts not regarded as revenue 9)	59.0	258.8	628.2	1,445.6	559.9	600.0	3,772.0	333.6

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

2) Including interest on overdue income tax, non-resident shareholders tax, non-resident tax on interest and tax on undistributed profits.

3) Including sales duty, which was replaced by a general sales tax in July 1978. The value added tax replaced general sales tax in September 1991.

4) Excluding levies on fuel.

5) Including various levies, mining lease rights and licences, cinematographic tax and other special levies imposed since 1974/75.

6) Including diamond export duties, miscellaneous Customs and Excise income, as well as ordinary levy collections.

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

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

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

TABLE 1
TOTAL REVENUE AND RECEIPTS: SUMMARY
NATIONAL REVENUE FUND 1)

R million	Actual collections						1997/98	
	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97	Budget estimates before tax proposals	after tax proposals
Taxes on income and profits	44,661.6	47,559.4	50,933.7	61,004.7	68,883.8	82,876.1	93,604.0	93,073.0
Persons and individuals	29,968.9	33,833.0	37,805.3	44,972.8	51,179.3	59,519.8	66,700.0	65,019.0
Gold mines	523.7	421.5	622.5	1,172.7	893.7	507.7	800.0	800.0
Other mines	1,048.9	575.7	508.6	457.2	714.8	1,341.6	1,354.0	1,354.0
Companies (other than mining)	12,490.8	12,126.0	10,359.3	11,961.3	14,059.0	16,985.0	20,400.0	21,200.0
Secondary tax on companies	-	-	876.7	1,303.6	1,262.2	1,337.9	1,300.0	1,300.0
Tax on retirement funds	-	-	-	-	-	2,565.5	2,450.0	2,700.0
Other 2)	629.3	603.1	761.4	1,137.1	774.8	618.6	600.0	700.0
Taxes on property	1,127.8	1,187.5	1,500.9	2,074.7	2,233.9	2,359.3	2,432.0	2,432.0
Donations tax	6.8	18.0	39.0	104.4	61.0	46.7	35.0	35.0
Estate duty	78.7	84.9	118.3	125.3	181.3	181.8	195.0	195.0
Marketable securities tax	199.8	164.5	267.0	431.4	462.9	397.3	400.0	350.0
Transfer duties	842.6	920.1	1,076.7	1,413.5	1,528.7	1,733.5	1,802.0	1,852.0
Domestic taxes on goods and services	28,140.9	29,393.2	38,686.1	43,880.0	48,682.7	53,438.2	58,145.8	60,193.8
Value-added tax/sales tax 3)	18,791.8	17,506.1	25,449.0	29,288.4	32,768.2	35,902.9	39,880.0	40,280.0
Specific excise duties 4)	3,360.1	4,099.5	4,628.3	5,431.3	6,075.0	5,912.4	6,249.0	7,047.0
Ad valorem excise duties	465.2	336.5	338.7	372.9	400.2	718.7	782.0	832.0
Levies on fuel	5,421.3	7,083.1	7,860.2	8,351.5	8,928.0	10,391.6	10,795.0	11,595.0
Levy on financial services	72.6	329.4	368.3	390.5	478.3	477.0	400.0	400.0
Other 5)	29.9	38.7	41.6	45.3	33.0	35.6	39.8	39.8
Taxes on international trade and transactions	4,321.1	4,644.7	5,246.9	5,606.4	6,169.6	7,200.5	7,143.0	7,293.0
Customs duties	2,736.1	2,961.1	3,413.4	4,247.0	5,325.9	6,518.0	6,965.0	7,115.0
Import surcharges	1,455.5	1,520.9	1,756.1	1,170.8	456.7	-5.9	-	-
Other 6)	129.5	162.7	77.3	188.5	387.1	688.4	178.0	178.0
Stamp duties and fees	712.2	760.4	846.7	942.9	1,024.8	1,202.4	1,275.0	1,483.8
TOTAL TAX REVENUE (gross)	78,963.6	83,545.1	97,214.4	113,508.6	126,994.9	147,076.5	162,599.8	164,475.6
NON-TAX REVENUE	1,641.7	2,141.1	2,447.9	1,882.0	2,675.6	3,368.0	2,730.7	2,839.7
Capital revenue	24.8	68.8	28.8	15.5	23.4	14.7	8.4	8.4
Less: SACU payments 7)	2,760.3	2,984.1	3,089.4	3,248.8	3,890.1	4,362.7	5,237.2	5,237.2
TOTAL ORDINARY REVENUE	77,869.9	82,770.9	96,601.7	112,157.3	125,803.8	146,096.5	160,101.7	162,086.5
Recoveries of loans and repayments	109.1	142.0	158.6	200.5	131.3	154.2	77.3	167.3
Grants received 8)	-	-	-	1.0	123.3	268.5	-	-
Skills development levy	-	-	-	-	-	-	-	-
TOTAL REVENUE	77,979.0	82,912.9	96,760.4	112,358.8	126,058.4	146,519.3	160,179.0	162,253.8
CURRENT REVENUE	77,845.1	82,702.2	96,572.9	112,141.8	125,780.4	146,081.8	160,093.3	162,078.1
Direct taxes	44,661.6	47,559.4	50,933.7	61,004.7	68,883.8	82,876.1	93,604.0	93,073.0
Indirect taxes (net of SACU payments)	31,541.7	33,001.6	43,191.3	49,255.1	54,221.0	59,837.8	63,758.6	66,165.4
Non-tax revenue	1,641.7	2,141.1	2,447.9	1,882.0	2,675.6	3,368.0	2,730.7	2,839.7
Capital Revenue	24.8	68.8	28.8	15.5	23.4	14.7	8.4	8.4
Receipts not regarded as revenue 9)	963.1	1,185.5	1,497.4	1,321.2	1,609.6	2,940.8	1,450.0	1,966.0

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

2) Including interest on overdue income tax, non-resident shareholders tax, non-resident tax on interest and tax on undistributed profits.

3) Including sales duty, which was replaced by a general sales tax in July 1978. The value added tax replaced general sales tax in September 1991.

4) Excluding levies on fuel.

5) Including various levies, mining lease rights and licences, cinematographic tax and other special levies imposed since 1974/75.

6) Including diamond export duties, miscellaneous Customs and Excise income, as well as ordinary levy collections.

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

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

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

TABLE 1
TOTAL REVENUE AND RECEIPTS: SUMMARY
NATIONAL REVENUE FUND 1)

R million	1997/98		1998/99				
	Revised estimate	Preliminary actual collection	Budget estimates before tax proposals	after tax proposals	Revised estimate	% of Ordinary Revenue	Divergence on estimates
Taxes on income and profits	93,554.0	95,003.6	101,050.0	100,968.0	105,030.0	58.7%	4,062.0
Persons and individuals	67,600.0	68,342.4	73,500.0	71,800.0	76,400.0	42.7%	4,600.0
Gold mines	450.0	332.5	180.0	180.0	230.0	0.1%	50.0
Other mines	1,354.0	1,349.4	1,170.0	1,170.0	1,500.0	0.84%	330.0
Companies (other than mining)	19,100.0	19,696.4	20,800.0	21,200.0	20,000.0	11.2%	-1,200.0
Secondary tax on companies	1,350.0	1,446.4	1,400.0	1,400.0	1,600.0	0.9%	200.0
Tax on retirement funds	3,100.0	3,229.7	3,400.0	4,618.0	4,700.0	2.6%	82.0
Other 2)	600.0	606.8	600.0	600.0	600.0	0.3%	-0.0
Taxes on property	2,647.0	2,618.4	2,816.0	2,916.0	2,708.0	1.5%	-208.0
Donations tax	17.0	17.7	16.0	16.0	8.0	0.0%	-8.0
Estate duty	300.0	302.6	350.0	400.0	250.0	0.1%	-150.0
Marketable securities tax	430.0	442.3	450.0	500.0	750.0	0.4%	250.0
Transfer duties	1,900.0	1,855.8	2,000.0	2,000.0	1,700.0	1.0%	-300.0
Domestic taxes on goods and services	59,789.0	60,511.7	63,558.0	66,878.1	65,617.1	36.7%	-1,261.0
Value-added tax/sales tax 3)	39,700.0	40,095.6	42,894.0	43,444.0	43,600.0	24.4%	156.0
Specific excise duties 4)	6,985.0	7,425.8	7,155.5	8,265.6	7,838.0	4.4%	-427.6
Ad valorem excise duties	660.0	581.6	693.0	693.0	500.0	0.3%	-193.0
Levies on fuel	12,131.0	12,091.2	12,749.0	14,409.0	13,600.0	7.6%	-809.0
Levy on financial services	250.0	248.3	-	-	-	0.0%	-
Other 5)	63.0	69.1	66.5	66.5	79.1	0.0%	12.6
Taxes on international trade and transactions	6,322.0	5,638.6	6,702.0	6,702.0	6,215.0	3.5%	-487.0
Customs duties	6,300.0	6,055.7	6,678.0	6,678.0	6,200.0	3.5%	-478.0
Import surcharges	-	-1.4	-	-	-	0.0%	-
Other 6)	22.0	-415.7	24.0	24.0	15.0	0.0%	-9.0
Stamp duties and fees	1,500.0	1,483.8	1,700.0	1,700.0	1,500.0	0.8%	-200.0
TOTAL TAX REVENUE (gross)	163,812.0	165,256.1	175,826.0	179,164.20	181,070.1	101.2%	1,905.9
NON-TAX REVENUE	2,922.4	3,161.3	3,036.8	3,036.8	3,373.4	1.9%	336.6
Capital revenue	5.4	18.4	6.6	6.6	19.7	0.0%	13.1
Less: SACU payments 7)	5,237.2	5,237.2	5,576.7	5,576.7	5,576.7	3.1%	-
TOTAL ORDINARY REVENUE	161,502.6	163,198.6	173,292.7	176,630.9	178,886.5	100.0%	2,255.6
Recoveries of loans and repayments	902.4	123.3	969.3	969.3	430.0	0.2%	-539.3
Grants received 8)	168.8	169.7	-	-	651.2	0.4%	651.2
Skills development levy	-	-	-	-	-	0.0%	-
TOTAL REVENUE	162,573.8	163,491.6	174,262.0	177,600.2	179,967.7	100.6%	2,367.5
CURRENT REVENUE	161,497.2	163,180.2	173,286.1	176,624.3	178,866.8	100.0%	2,242.5
Direct taxes	93,554.0	95,003.6	101,050.0	100,968.0	105,030.0	58.7%	4,062.0
Indirect taxes (net of SACU payments)	65,020.8	65,015.2	69,199.3	72,619.5	70,463.4	39.4%	-2,156.1
Non-tax revenue	2,922.4	3,161.3	3,036.8	3,036.8	3,373.4	1.9%	336.6
Capital Revenue	5.4	18.4	6.6	6.6	19.7	0.0%	13.1
Receipts not regarded as revenue 9)	4,410.8	1,250.0	800.0	800.0	3,072.8	1.7%	2,272.8

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

2) Including interest on overdue income tax, non-resident shareholders tax, non-resident tax on interest and tax on undistributed profits.

3) Including sales duty, which was replaced by a general sales tax in July 1978. The value added tax replaced general sales tax in September 1991.

4) Excluding levies on fuel.

5) Including various levies, mining lease rights and licences, cinematographic tax and other special levies imposed since 1974/75.

6) Including diamond export duties, miscellaneous Customs and Excise income, as well as ordinary levy collections.

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

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

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

TABLE 1
TOTAL REVENUE AND RECEIPTS: SUMMARY
NATIONAL REVENUE FUND 1)

R million	1999/00				2000/01		2001/02	
	Budget estimates		%change on revised	% of Ordinary Revenue	Estimate	% of Ordinary Revenue	Estimate	% of Ordinary Revenue
	Before Tax Proposals	After Tax Proposals						
Taxes on income and profits	117,039.7	111,679.7	6.3%	58.7%	121,893.5	59.4%	128,840.9	58.8%
Persons and individuals	86,500.0	82,650.0	8.2%	43.4%	90,955.2	44.3%	94,405.0	43.1%
Gold mines	250.7	250.7	9.0%	0.1%	274.5	0.1%	309.3	0.1%
Other mines	1,635.0	1,635.0	9.0%	0.9%	1,790.3	0.9%	2,020.2	0.9%
Companies (other than mining)	21,200.0	19,690.0	-1.6%	10.3%	20,711.3	10.1%	22,909.8	10.5%
Secondary tax on companies	1,700.0	1,700.0	6.2%	0.9%	1,861.5	0.9%	2,097.4	1.0%
Tax on retirement funds	5,100.0	5,100.0	8.5%	2.7%	5,584.5	2.7%	6,292.2	2.9%
Other 2)	654.0	654.0	9.0%	0.3%	716.1	0.3%	806.9	0.4%
Taxes on property	2,945.5	2,885.1	6.5%	1.5%	3,107.9	1.5%	3,401.7	1.6%
Donations tax	8.5	8.5	6.2%	0.0%	9.3	0.0%	10.5	0.0%
Estate duty	270.0	270.0	8.0%	0.1%	295.7	0.1%	233.1	0.1%
Marketable securities tax	814.0	814.0	8.5%	0.4%	840.0	0.4%	946.5	0.4%
Transfer duties	1,853.0	1,792.6	5.4%	0.9%	1,962.9	1.0%	2,211.7	1.0%
Domestic taxes on goods and services	69,349.7	71,075.1	8.3%	37.4%	75,818.3	36.9%	81,360.3	37.1%
Value-added tax/sales tax 3)	46,800.0	47,200.0	8.3%	24.8%	51,524.7	25.1%	56,117.5	25.6%
Specific excise duties 4)	8,072.0	8,790.4	12.2%	4.6%	8,720.0	4.2%	9,059.8	4.1%
Ad valorem excise duties	525.0	560.0	12.0%	0.3%	613.2	0.3%	637.1	0.3%
Levies on fuel	13,872.0	14,444.0	6.2%	7.6%	14,877.3	7.2%	15,457.2	7.1%
Levy on financial services	-	-	0.0%	0.0%	-	-	-	0.0%
Other 5)	80.7	80.7	2.0%	0.0%	83.1	0.0%	88.7	0.0%
Taxes on international trade and transactions	6,525.3	6,625.3	6.6%	3.5%	6,786.8	3.3%	7,828.4	3.6%
Customs duties	6,510.0	6,610.0	6.6%	3.5%	6,771.0	3.3%	7,810.7	3.6%
Import surcharges	-	-	0.0%	0.0%	-	-	-	0.0%
Other 6)	15.3	15.3	2.0%	0.0%	15.8	0.0%	17.8	0.0%
Stamp duties and fees	1,600.0	1,621.2	8.1%	0.2%	1,675.0	0.8%	1,887.3	0.9%
TOTAL TAX REVENUE (gross)	197,460.2	193,886.4	7.1%	101.9%	209,281.4	101.9%	223,318.7	101.9%
NON-TAX REVENUE	3,545.6	3,545.6	5.1%	1.9%	3,575.1	1.7%	3,804.9	1.7%
Capital revenue	21.3	21.3	8.1%	0.0%	22.6	0.0%	25.5	0.0%
Less: SACU payments 7)	7,197.3	7,197.3	-100.0%	3.8%	7,557.2	3.7%	7,935.0	3.6%
TOTAL ORDINARY REVENUE	193,829.8	190,256.0	6.4%	100.0%	205,322.0	100.0%	219,214.0	100.0%
Recoveries of loans and repayments	644.0	644.0	49.8%	0.3%	278.0	0.1%	286.0	0.1%
Grants received 8)	750.0	750.0	0.0%	0.4%	750.0	0.4%	750.0	0.3%
Skills development levy	-	-	0.0%	0.0%	1,000.0	0.5%	2,000.0	0.9%
TOTAL REVENUE	195,223.8	191,650.0	6.5%	26.9%	207,350.0	101.0%	222,250.0	101.4%
CURRENT REVENUE	193,808.5	190,234.7	6.4%	100.0%	205,299.4	100.0%	219,188.5	100.0%
Direct taxes	117,039.7	111,679.7	6.3%	58.7%	121,893.5	59.4%	128,840.9	58.8%
Indirect taxes (net of SACU payments)	73,223.2	75,009.4	6.5%	39.4%	79,830.8	38.9%	86,542.7	39.5%
Non-tax revenue	3,545.6	3,545.6	5.1%	1.9%	3,575.1	1.7%	3,804.9	1.7%
Capital Revenue	21.3	21.3	8.1%	0.0%	22.6	0.0%	25.5	0.0%
Receipts not regarded as revenue 9)	-	4,000.0	30.2%	2.1%	-	0.0%	-	0.0%

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

2) Including interest on overdue income tax, non-resident shareholders tax, non-resident tax on interest and tax on undistributed profits.

3) Including sales duty, which was replaced by a general sales tax in July 1978. The value added tax replaced general sales tax in September 1991.

4) Excluding levies on fuel.

5) Including various levies, mining lease rights and licences, cinematographic tax and other special levies imposed since 1974/75.

6) Including diamond export duties, miscellaneous Customs and Excise income, as well as ordinary levy collections.

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

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

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

TABLE 2
TOTAL REVENUE AND RECEIPTS
NATIONAL REVENUE FUND 1)

R'000				1997/98			
	1994/95	1995/96	1996/97	Budget estimates before tax proposals	Budget estimates after tax proposals	Revised estimate	Preliminary outcome 1997/98
Taxes on income and profits	61,004,712	68,883,773	82,876,075	93,604,000	93,073,000	93,554,000	95,003,633
Income tax on persons and individuals	44,972,795	51,179,289	59,519,831	66,700,000	65,019,000	67,600,000	68,342,382
Tax on corporate income							
Gold mines	1,172,675	893,680	507,674	800,000	800,000	450,000	332,499
Diamond mines	35,698	17,942	213,397	154,000	154,000	154,000	118,657
Other mines	421,528	696,833	1,128,182	1,200,000	1,200,000	1,200,000	1,230,697
Companies (other than mining)	11,961,336	14,058,998	16,985,002	20,400,000	21,200,000	19,100,000	19,696,404
Secondary tax on companies	1,303,595	1,262,242	1,337,878	1,300,000	1,300,000	1,350,000	1,446,448
Tax on retirement funds	-	-	2,565,511	2,450,000	2,700,000	3,100,000	3,229,739
Undistributed profits tax	242	8	-	-	-	-	-141
Other, non-allocable							
Non-resident shareholders' tax	479,393	232,252	3,622	-	-	-	513
Non-residents' tax on interest	-349	-399	-	-	-	-	-16
Interest on overdue income tax	657,799	542,927	614,978	600,000	700,000	600,000	606,451
Taxes on property	2,074,654	2,233,942	2,359,342	2,432,000	2,432,000	2,647,000	2,618,376
Estate, inheritance and gift taxes							
Donations tax	104,382	60,997	46,688	35,000	35,000	17,000	17,689
Estate duty	125,308	181,345	181,815	195,000	195,000	300,000	302,586
Taxes on financial and capital transactions							
Marketable securities tax	431,450	462,924	397,290	400,000	350,000	430,000	442,324
Transfer duties	1,413,515	1,528,675	1,733,549	1,802,000	1,852,000	1,900,000	1,855,777
Domestic taxes on goods and services	43,879,971	48,682,741	53,438,245	58,145,800	60,193,800	59,789,000	60,511,679
Value-added tax/Sales tax	29,288,397	32,768,180	35,902,887	39,880,000	40,280,000	39,700,000	40,095,641
Specific excise duties	5,431,297	6,075,045	5,912,430	6,249,000	7,047,000	6,985,000	7,425,826
Beer	1,764,400	2,010,441	2,232,193	2,345,000	2,545,000	2,300,000	2,425,534
Sorghum beer and sorghum flour	33,405	36,258	-	38,000	53,000	47,000	47,935
Wine and other fermented beverages	136,963	190,641	227,346	234,000	294,000	300,000	309,694
Mineral water	214,042	232,222	247,973	255,000	273,000	290,000	298,379
Spirits	591,846	667,912	758,107	798,000	853,000	820,000	825,237
Cigarettes and cigarette tobacco	1,210,433	1,515,268	1,672,227	1,640,000	2,078,000	2,350,000	2,393,286
Pipe tobacco and cigars	21,737	28,193	-	34,000	46,000	48,000	50,381
Petroleum products	520,169	541,512	568,498	590,000	590,000	590,000	636,629
Motor cars	693,251	606,695	-89,754	-	-	-	79,136
Ad valorem excise duties	372,940	400,239	718,739	782,000	832,000	660,000	581,630
Chemical products	7,215	7,145	-	-	-	-	-
Revenue from neighbouring countries	237,835	238,758	295,840	315,000	315,000	240,000	359,615
Levies on fuel	8,351,492	8,928,010	10,391,582	10,795,000	11,595,000	12,131,000	12,091,169
Taxes on specific services							
Levy on financial services	390,498	478,269	477,035	400,000	400,000	250,000	248,318
Taxes on use of goods or permission to use goods or to perform activities							
Licences	10,740	14,872	17,776	14,800	14,800	25,000	18,840
Mining lease rights and licences	34,608	18,127	17,796	25,000	25,000	38,000	50,255
Other	-	-	-	-	-	-	-
Taxes on international trade and transactions	5,606,364	6,169,631	7,200,459	7,143,000	7,293,000	6,322,000	5,638,566
Import duties							
Customs duties	4,246,990	5,325,877	6,517,978	6,965,000	7,115,000	6,300,000	6,055,712
Import surcharges	1,170,848	456,680	-5,940	-	-	-	-1,449
Other							
Ordinary levy	51,278	56,290	159,677	28,000	28,000	22,000	19,268
Miscellaneous customs and excise receipts	137,249	330,783	528,744	150,000	150,000	-	-434,965
Diamond export duties	-	-	-	-	-	-	-

TABLE 2
TOTAL REVENUE AND RECEIPTS
NATIONAL REVENUE FUND 1)

R'000	1998/99				1999/00		
	Budget estimates before tax proposals	Budget estimates after tax proposals	Revised estimate	% change on 1997/98	Budget estimates before tax proposals	Budget estimates after tax Proposals	% change on 1998/99
Taxes on income and profits	101,050,000	100,968,000	105,029,999	10.6%	117,039,700	111,679,700	6.3%
Income tax on persons and individuals	73,500,000	71,800,000	76,400,000	11.8%	86,500,000	82,650,000	8.2%
Tax on corporate income							
Gold mines	180,000	180,000	230,000	-30.8%	250,700	250,700	9.0%
Diamond mines	170,000	170,000	300,000	152.8%	327,000	327,000	9.0%
Other mines	1,000,000	1,000,000	1,200,000	-2.5%	1,308,000	1,308,000	-
Companies (other than mining)	20,800,000	21,200,000	20,000,000	1.5%	21,200,000	19,690,000	-1.6%
Secondary tax on companies	1,400,000	1,400,000	1,600,000	10.6%	1,700,000	1,700,000	6.2%
Tax on retirement funds	3,400,000	4,618,000	4,700,000	45.5%	5,100,000	5,100,000	8.5%
Undistributed profits tax	-	-	-	-	-	-	-
Other, non-allocable	-	-	-	-	-	-	-
Non-resident shareholders' tax	-	-	-	-	-	-	-
Non-residents' tax on interest	-	-	-	-	-	-	-
Interest on overdue income tax	600,000	600,000	600,000	-1.1%	654,000	654,000	9.0%
Taxes on property	2,816,000	2,916,000	2,708,000	3.4%	2,945,500	2,885,100	6.5%
Estate, inheritance and gift taxes							
Donations tax	16,000	16,000	8,000	-54.8%	8,500	8,500	6.2%
Estate duty	350,000	400,000	250,000	-17.4%	270,000	270,000	8.0%
Taxes on financial and capital transactions							
Marketable securities tax	450,000	500,000	750,000	69.6%	814,000	814,000	8.5%
Transfer duties	2,000,000	2,000,000	1,700,000	-8.4%	1,853,000	1,792,600	5.4%
Domestic taxes on goods and services	63,558,000	66,878,100	65,617,126	8.4%	69,349,707	71,075,107	8.3%
Value-added tax/Sales tax	42,894,000	43,444,000	43,600,000	8.7%	46,800,000	47,200,000	8.3%
Specific excise duties	7,155,500	8,265,599.7	7,838,002	5.6%	8,072,000	8,790,400	12.2%
Beer	2,400,000	2,518,000	2,518,000	3.8%	2,650,000	2,748,800	9.2%
Sorghum beer and sorghum flour	50,000	50,000	30,000	-37.4%	30,000	30,000	0.0%
Wine and other fermented beverages	305,000	373,000	350,000	13.0%	357,000	378,700	8.2%
Mineral water	289,500	289,500	290,000	-2.8%	295,000	239,000	-17.6%
Spirits	835,000	961,000	780,000	-5.5%	790,000	848,900	8.8%
Cigarettes and cigarette tobacco	2,370,000	3,153,000	2,900,000	21.2%	2,960,000	3,409,000	17.6%
Pipe tobacco and cigars	50,000	65,100	70,000	38.9%	75,000	221,000	215.7%
Petroleum products	606,000	606,000	650,000	2.1%	660,000	660,000	1.5%
Motor cars	-	-	-	-	-	-	-
Ad valorem excise duties	693,000	693,000	500,000	-14.0%	525,000	560,000	12.0%
Chemical products	-	-	-	-	-	-	-
Revenue from neighbouring countries	250,000	250,000	250,000	-30.5%	255,000	255,000	2.0%
Levies on fuel	12,749,000	14,409,000	13,600,000	12.5%	13,872,000	14,444,000	6.2%
Taxes on specific services							
Levy on financial services	-	-	-	-	-	-	-
Taxes on use of goods or permission to use goods or to perform activities							
Licences	25,000	25,000	25,000	32.7%	25,500	25,500	2.0%
Mining lease rights and licences	41,500	41,500	54,125	7.7%	55,207	55,207	2.0%
Other	-	-	-	-	-	-	-
Taxes on international trade and transactions	6,702,000	6,702,000	6,214,999	10.2%	6,525,300	6,625,300	6.6%
Import duties							
Customs duties	6,678,000	6,678,000	6,200,000	2.4%	6,510,000	6,610,000	6.6%
Import surcharges	-	-	-	-	-	-	-
Other							
Ordinary levy	24,000	24,000	15,000	-22.2%	15,300	15,300	2.0%
Miscellaneous customs and excise receipts	-	-	-	-	-	-	-
Diamond export duties	-	-	-	-	-	-	-

TABLE 2
TOTAL REVENUE AND RECEIPTS
NATIONAL REVENUE FUND 1)

R'000				1997/98			
	1994/95	1995/96	1996/97	Budget estimates before tax proposals	Budget estimates after tax proposals	Revised estimate	Preliminary outcome 1997/98
Other taxes							
Stamp duties and fees	942,939	1,024,825	1,202,387	1,275,000	1,483,821	1,500,000	1,483,821
TOTAL TAX REVENUE (gross)	113,508,640	126,994,911	147,076,508	162,599,800	164,475,621	163,812,000	165,256,075
Less:							
SACU payments	3,248,803	3,890,137	4,362,659	5,237,198	5,237,198	5,237,198	5,237,198
Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964) 7)	3,248,803	3,890,137	4,362,659	5,237,198	5,237,198	5,237,198	5,237,198
TOTAL TAX REVENUE (net of SACU payments)	110,259,837	123,104,774	142,713,849	157,362,602	159,238,423	158,574,802	160,018,877
Entrepreneurial and property income	1,061,457	1,950,909	2,082,683	2,024,700	2,024,700	1,867,668	1,379,373
Operating surpluses of accounts and enterprises	157,842	173,113	167,108	170,000	170,000	140,000	-
Reserve Bank profits	60,575	73,302	125,093	125,000	125,000	130,000	423
Sishen/Saldanha project	-	-	-	-	-	-	-
Corporation for Public Deposits	51,170	20,657	44,308	44,000	44,000	46,000	-
Other	-	-	-	-	-	-	-
Commission	30,227	33,511	33,962	30,000	30,000	34,000	15,809
Dividends							
SA Broadcasting Corporation	1,780	1,780	1,780	1,800	1,800	900	890
Iscor	-	-	-	-	-	-	-
Telkom	-	323,400	351,862	400,000	400,000	400,000	-
Industrial Development Corporation	63,900	67,000	-	65,000	65,000	52,000	51,159
Denel	60,000	70,000	-	100,000	100,000	20,000	-
Strategic Fuel Fund	-	-	-	200,000	200,000	200,368	-
Other	12,080	17,000	-	-	-	3,000	-
Interest							
Border area development	-	-	-	-	-	-	-
Broadcasting	-	-	-	-	-	-	-
Cash balances	3,160	7,156	9,443	4,700	4,700	6,000	11,992
Communication	-	-	-	-	-	-	-
Corporation for Public Deposits	8,239	13,640	72,692	8,000	8,000	8,000	-
Exchequer deposits	309,225	779,098	943,324	700,000	700,000	600,000	-
Farming industry	16,132	12,990	12,706	10,000	10,000	14,000	-
Local loans	25,169	16,586	17,691	18,000	18,000	28,000	7,705
State land	1,848	1,391	218	2,200	2,200	400	217
Transport	-	-	-	-	-	-	-11
Other	35,198	123,206	156,070	41,000	41,000	70,000	1,133,569
Mining leases and ownership							
Gold mines	175,422	97,959	21	-	-	-	-
Diamond mines	20,565	72,982	99,515	60,000	60,000	60,000	106,561
Other mines	28,926	46,138	46,891	45,000	45,000	55,000	51,059
Administrative fees and charges, nonindustrial and incidental sales	316,733	332,734	566,677	423,985	423,985	400,487	217,864
Sale of products							
Agriculture and forestry	896	45,002	61,198	800	800	1,300	7,108
Other	116,336	85,153	145,331	183,000	183,000	150,000	72,434
Leasing and property rights money	108,685	124,573	142,848	156,000	156,000	155,000	105,378
Registration and inspection fees	19,575	13,448	14,434	12,000	12,000	20,000	8,097
Witness fees	48	39	58	75	75	77	37
Monies not prescribed by law:							
Leasing	75	130	379	110	110	110	47
Domestic services	24,091	31,644	30,915	30,000	30,000	32,000	13,381
Other	47,027	32,746	171,514	42,000	42,000	42,000	11,382
Fines and forfeitures	111,641	124,459	165,546	115,000	133,931	160,000	133,931

TABLE 2
TOTAL REVENUE AND RECEIPTS
NATIONAL REVENUE FUND 1)

R'000	1998/99				1999/00		
	Budget estimates before tax proposals	after tax proposals	Revised estimate	% change on 1997/98	Budget estimates before tax proposals	after tax Proposals	% change on 1998/99
Other taxes							
Stamp duties and fees	1,700,000	1,700,000	1,500,000	1.1%	1,600,000	1,621,200	8.1%
TOTAL TAX REVENUE (gross)	175,826,000	179,164,100	181,070,125	9.6%	197,460,207	193,886,407	7.1%
Less:							
SACU payments	5,576,715	5,576,715	5,576,715	-	7,197,298	7,197,298	29.1%
Payments in terms of Customs Union agreements (sec. 51(2) of Act 91 of 1964) 7)	5,576,715	5,576,715	5,576,715	-	7,197,298	7,197,298	29.1%
TOTAL TAX REVENUE (net of SACU payments)	170,249,285	173,587,385	175,493,410	9.7%	190,262,909	186,689,109	6.4%
Entrepreneurial and property income	1,828,700	1,828,700	2,135,536	54.8%	2,144,782	2,144,782	0.4%
Operating surpluses of accounts and enterprises	153,000	153,000	165,240	-	178,459	178,459	8.0%
Reserve Bank profits	130,000	130,000	380,000	-	400,000	400,000	-
Sishen/Saldanha project	-	-	-	-	-	-	-
Corporation for Public Deposits	46,000	46,000	95,500	-	60,000	60,000	-
Other	-	-	-	-	-	-	-
Commission	37,000	37,000	37,000	134.0%	39,000	39,000	5.4%
Dividends							
SA Broadcasting Corporation	-	-	1,780	-	1,780	1,780	-
Iscor	-	-	-	-	-	-	-
Telkom	436,000	436,000	382,000	-	400,000	400,000	-
Industrial Development Corporation	56,000	56,000	44,000	-14.0%	63,000	63,000	43.2%
Denel	20,000	20,000	-	-	-	-	-
Strategic Fuel Fund	222,000	222,000	-	-	-	-	-
Other	3,300	3,300	3,300	-	3,300	3,300	-
Interest							
Border area development	-	-	-	-	-	-	-
Broadcasting	-	-	-	-	-	-	-
Cash balances	7,000	7,000	7,560	-37.0%	8,165	8,165	8.0%
Communication	-	-	-	-	-	-	-
Corporation for Public Deposits	9,000	9,000	9,756	-	10,576	10,576	-
Exchequer deposits	500,000	500,000	750,000	-	700,000	700,000	-
Farming industry	4,000	4,000	4,000	-	4,320	4,320	-
Local loans	35,000	35,000	85,000	1003.2%	92,650	92,650	9.0%
State land	400	400	400	84.3%	432	432	8.0%
Transport	-	-	-	-	-	-	-
Other	70,000	70,000	85,000	-92.5%	91,800	91,800	8.0%
Mining leases and ownership							
Gold mines	-	-	-	-	-	-	-
Diamond mines	65,000	65,000	50,000	-53.1%	53,500	53,500	7.0%
Other mines	35,000	35,000	35,000	-31.5%	37,800	37,800	-
Administrative fees and charges, nonindustrial and incidental sales	410,534	410,534	362,901	66.6%	420,322	420,322	15.8%
Sale of products							
Agriculture and forestry	1,454	1,454	7,677	8.0%	8,360	8,360	8.9%
Other	132,000	132,000	83,372	15.1%	95,877	95,877	15.0%
Leasing and property rights money	170,000	170,000	120,000	13.9%	151,200	151,200	26.0%
Registration and inspection fees	21,800	21,800	22,889	182.7%	24,034	24,034	5.0%
Witness fees	80	80	88	-	97	97	10.2%
Monies not prescribed by law:							
Leasing	200	200	215	-	232	232	-
Domestic services	35,000	35,000	37,660	181.4%	40,522	40,522	7.6%
Other	50,000	50,000	91,000	699.5%	100,000	100,000	9.9%
Fines and forfeitures	175,000	175,000	175,000	30.7%	180,000	180,000	2.9%

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

2) Including sales duty, which was replaced by a general sales tax in July 1978 and the value added tax replaced several sales tax in September 1991.

3) Excluding levies on fuel.

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

5) Including various levies, mining lease rights and licences, cinematographic tax and other special levies imposed since 1974/75.

6) Including diamond export duties, miscellaneous Customs and Excise income, as well as ordinary levy collections.

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

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

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

TABLE 2
TOTAL REVENUE AND RECEIPTS
NATIONAL REVENUE FUND 1)

R'000				1997/98			Preliminary outcome 1997/98
	1994/95	1995/96	1996/97	Budget estimates before tax proposals	Budget estimates after tax proposals	Revised estimate	
Other non-tax revenue	392,162	267,547	553,051	167,053	257,053	494,243	1,430,123
Exchange rate profits and losses							
Soweto foreign loan	2,558	-	-	-	-	-	-
Other foreign loans	47	4,392	-	80	80	80	-
Pension contributions	3,240	4	31	-	-	-	2
Revenue from Trust property	-	-	-	-	-	-	-
Own Affairs Administrations (own revenue)	87,326	-	-	-	-	-	-
Unspecified	298,991	263,152	553,020	166,973	256,973	494,163	1,430,121
NON-TAX REVENUE	1,881,993	2,675,650	3,367,958	2,730,738	2,839,669	2,922,398	3,161,291
TOTAL CURRENT REVENUE	112,141,830	125,780,424	146,081,806	160,093,340	162,078,092	161,497,200	163,180,168
Capital revenue	15,517	23,373	14,723	8,400	8,400	5,400	18,441
Sale of capital equipment	1,847	998	2,052	1,400	1,400	1,400	3,700
Sale of state-owned land, buildings and structures	13,670	22,375	12,671	7,000	7,000	4,000	14,741
TOTAL ORDINARY REVENUE	112,157,347	125,803,797	146,096,529	160,101,740	162,086,492	161,502,600	163,198,609
Skills development levy							
Grants received 8)	1,010	123,294	268,527	-	-	168,808	169,702
Foreign grants	1,010	123,294	268,527	-	-	168,808	169,702
Other levels of government	-	-	-	-	-	-	-
Recoveries of loans and repayments	200,461	131,347	154,224	77,260	167,260	902,400	123,272
Recoveries of loans and advances							
Communications	-	-	-	-	-	-	-
Local loans	20,710	14,246	32,107	17,000	17,000	17,000	5,113
SWAWEC	14,838	6,500	-	-	-	-	-
Other	164,913	110,601	122,117	60,260	150,260	885,400	118,159
TOTAL REVENUE	112,358,818	126,058,438	146,519,280	160,179,000	162,253,752	162,573,808	163,491,583
Receipts not regarded as revenue 9)	1,321,165	1,609,603	2,940,845	1,450,000	1,966,000	4,410,764	1,250,000
Proceeds from the sale of state assets	-	-	-	-	516,000	1,696,847	-
Transfer from IMF Deposit Account	-	-	-	-	-	1,381,169	-
Transfer from Tax Reserve Account	-	-	-	-	-	-	-
Adjustments due to transactions in government stock	1,321,165	273,869	1,062,895	200,000	200,000	82,748	-
Proceed from sales of stocks							
National Supplies Procurement Fund	-	104,400	-	-	-	-	-
Strategic Fuel Fund	-	1,231,334	1,877,950	1,250,000	1,250,000	1,250,000	1,250,000
Closure of Post Office fund	-	-	-	-	-	-	-
Recoveries from pensions funds	-	-	-	-	-	-	-

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- 2) Including sales duty, which was replaced by a general sales tax in July 1978 and the value added tax replaced several sales tax in September 1991.
- 3) Excluding levies on fuel.
- 4) Excise duties which are collected by the BLNScountries, former self-governing territories and TBVC states.
- 5) Including various levies, mining lease rights and licences, cinematographic tax and other special levies imposed since 1974/75.
- 6) Including diamond export duties, miscellaneous Customs and Excise income, as well as ordinary levy collections.
- 7) South African Custom Union payments(excluding payments to the former TBVC states and self-governing territories). Payments to the Central Revenue Fund of Namibia up to independence are included.
- 8) Domestic and foreign grants, transferred from the RDP Fund to finance RDP-related expenditure, and grants received from other levels of government.
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TABLE 2
TOTAL REVENUE AND RECEIPTS
NATIONAL REVENUE FUND 1)

R'000	1998/99				1999/00		
	Budget estimates before tax proposals	Budget estimates after tax proposals	Revised estimate	% change on 1997/98	Budget estimates before tax proposals	Budget estimates after tax Proposals	% change on 1998/99
Other non-tax revenue	622,583	622,583	699,999	-51.1%	800,497	800,497	14.4%
Exchange rate profits and losses	-	-	-	-	-	-	-
Soweto foreign loan	-	-	-	-	-	-	-
Other foreign loans	80	80	-	-	497	497	-
Pension contributions	-	-	-	-	-	-	-
Revenue from Trust property	-	-	-	-	-	-	-
Own Affairs Administrations (own revenue)	-	-	-	-	-	-	-
Unspecified	622,503	622,503	700,000	-51.1%	800,000	800,000	14.3%
NON-TAX REVENUE	3,036,817	3,036,817	3,373,436	6.7%	3,545,601	3,545,601	5.1%
TOTAL CURRENT REVENUE	173,286,102	176,624,202	178,866,846	9.6%	193,808,510	190,234,710	6.4%
Capital revenue	6,600	6,600	19,700	6.8%	21,300	21,300	8.1%
Sale of capital equipment	1,400	1,400	3,900	5.4%	4,300	4,300	10.3%
Sale of state-owned land, buildings and structures	5,200	5,200	15,800	7.2%	17,000	17,000	7.6%
TOTAL ORDINARY REVENUE	173,292,702	176,630,802	178,886,546	9.6%	193,829,810	190,256,010	6.4%
Skills development levy							
Grants received 8)	-	-	651,183	-	750,000	750,000	15.2%
Foreign grants	-	-	651,183	-	750,000	750,000	15.2%
Other levels of government	-	-	-	-	-	-	-
Recoveries of loans and repayments	969,300	969,300	430,000	248.8%	644,000	644,000	49.8%
Recoveries of loans and advances	-	-	-	-	-	-	-
Communications	-	-	-	-	-	-	-
Local loans	18,400	18,400	20,000	291.2%	22,000	22,000	10.0%
SWAWEC	-	-	-	-	-	-	-
Other	950,900	950,900	410,000	247.0%	622,000	622,000	51.7%
TOTAL REVENUE	174,262,002	177,600,102	179,967,729	10.1%	195,223,810	191,650,010	6.5%
Receipts not regarded as revenue 9)	800,000	800,000	3,072,758	-	-	4,000,000	-
Proceeds from the sale of state assets	-	-	991,339	-	-	4,000,000	-
Transfer from IMF Deposit Account	-	-	1,036	-	-	-	-
Transfer from Tax Reserve Account	-	-	-	-	-	-	-
Adjustments due to transactions in government stock	-	-	-	-	-	-	-
Proceed from sales of stocks	-	-	-	-	-	-	-
National Supplies Procurement Fund	-	-	-	-	-	-	-
Strategic Fuel Fund	800,000	800,000	1,730,383	-	-	-	-
Closure of Post Office fund	-	-	350,000	-	-	-	-
Recoveries from pensions funds	-	-	-	-	-	-	-

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TABLE 3
NATIONAL BUDGET:
EXPENDITURE ESTIMATES
BY BUDGET VOTES

Budget vote	R million	1995/96			1996/97			1997/98	
		Expenditure on budget Vote Audited	Capital Works 3)	Total Expenditure	Expenditure on budget Vote Audited	Capital Works 3)	Total Expenditure	Budget Estimate	Roll-overs from 1996/97
President		19.2	-	19.2	27.5	-	27.5	24.5	0.4
Executive Deputy President		8.4	-	8.4	19.0	-	19.0	16.3	0.5
Deputy President of the Minority Party		9.5	-	9.5	7.2	-	7.2	-	-
Parliament		280.7	-	280.7	345.4	-	345.4	322.4	10.4
Agriculture		811.7	-	811.7	792.8	1.3	794.1	776.1	4.8
Arts, Culture, Science and Technology		507.1	-	507.1	533.2	-	533.2	607.6	69.5
Central Economic Advisory Service		6.1	-	6.1	6.9	-	6.9	8.0	-
Statistics SA		80.8	-	80.8	371.7	-	371.7	84.9	37.4
Communications		-	-	-	-	-	-	-	-
Constitutional Development	1)	1,189.0	-	1,189.0	561.7	-	561.7	682.6	472.8
Correctional Services		2,598.9	150.0	2,748.9	3,167.9	256.6	3,424.5	3,319.6	11.1
Defence		11,521.0	99.0	11,620.0	10,920.5	63.8	10,984.3	9,578.7	690.5
Education		4,165.0	-	4,165.0	5,319.4	-	5,319.4	5,558.9	528.4
Environmental Affairs and Tourism		325.8	-	325.8	356.0	-	356.0	370.5	0.2
Finance		74,024.2	-	74,024.2	87,654.1	-	87,654.1	81,813.8	137.1
of which: SARS		-	-	-	1,107.4	-	1,107.4	947.1	-
Post Office losses		-	-	-	571.6	-	571.6	358.3	-
Transfers to provinces		71,995.73	-	71,995.73	84,092.2	-	84,092.2	80,898.0	-
Foreign Affairs		1,061.8	-	1,061.8	1,132.8	-	1,132.8	1,289.0	-
Health		1,290.9	-	1,290.9	656.0	-	656.0	358.3	173.7
Home Affairs		384.0	-	384.0	434.1	-	434.1	520.4	17.2
Housing		987.0	-	987.0	2,070.1	-	2,070.1	4,037.8	857.1
Improvement in Conditions of Service		-	-	-	-	-	0.0	4,875.0	20.8
Independent Complaints Directorate		-	-	-	-	-	0.0	15.5	-
Justice		1,358.4	46.4	1,404.8	1,740.8	31.7	1,772.5	1,812.1	95.7
Labour		503.6	-	503.6	649.2	-	649.2	620.5	5.3
Land Affairs		160.8	-	160.8	276.7	-	276.7	583.0	67.2
Minerals and Energy		743.4	-	743.4	734.3	-	734.3	807.6	34.8
Promoting the RDP		562.8	-	562.8	-	-	-	-	-
Public Enterprises		22.3	-	22.3	20.3	-	20.3	17.2	22.9
Public Service and Administration		4.9	-	4.9	44.5	-	44.5	55.3	9.3
Public Service Commission		63.0	-	63.0	22.9	-	22.9	25.6	0.6
Public Works		2,530.3	-328.7	2,201.6	2,847.7	-391.1	2,456.6	3,097.9	426.1
Government Communication and Information		54.3	-	54.3	57.7	-	57.7	45.9	3.8
SA Management Development Institute		-	-	-	9.6	-	9.6	14.0	0.2
SA Police Service		9,784.6	33.3	9,817.9	11,596.9	37.7	11,634.6	11,919.2	-
Sport and Recreation		63.2	-	63.2	54.6	-	54.6	77.1	35.1
State Expenditure		991.1	-	991.1	1,134.4	-	1,134.4	1,021.5	25.0
of which: Secret Services		714.4	-	714.4	831.1	-	831.1	768.4	-
Trade and Industry		2,960.3	-	2,960.3	3,231.8	-	3,231.8	3,048.5	294.8
Transport		2,998.6	-	2,998.6	3,130.3	-	3,130.3	3,334.2	270.9
Water Affairs and Forestry		1,200.3	-	1,200.3	2,357.5	-	2,357.5	2,142.9	458.9
Welfare		66.9	-	66.9	67.0	-	67.0	98.4	28.8
Plus:									
Amounts still to be allocated		-	-	-	-	-	-	-	-
Donor funded spending		-	-	-	-	-	-	-	-
Skills development scheme		-	-	-	-	-	-	-	-
Accounting adjustment		120.7	-	120.7	-111.2	-	-111.2	-	-
Subtotal:									
National votes and statutory amounts		123,460.5		123,460.5	142,241.2		142,241.2	142,980.8	4,811.4
Plus:									
State debt costs		29,337.1	-	29,337.1	34,099.9	-	34,099.9	39,642.8	-
Provincial equitable share	2)	-	-	-	-	-	-	-	-
Local government share		-	-	-	-	-	-	-	-
Standing appropriations		56.33	-	56.3	284.4	-	284.4	34.5	-
Contingency reserve		-	-	-	-	-	-	-	-
Recoveries from pension funds		-1,023.0	-	-1,023.0	-334.5	-	-334.5	-	-
National budget expenditure		151,830.9		151,830.9	176,291.1		176,291.1	182,658.2	4,811.4

1) Net of amounts transferred in the form of local government share.

2) Net of amounts transferred to local government.

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

4) For comparability with subsequent years, projected total expenditure in 1998/99 is shown after adjustments for the lower 15 percent employer's contribution to pension funds.

TABLE 3
NATIONAL BUDGET:
EXPENDITURE ESTIMATES
BY BUDGET VOTES

Budget vote	R million	1997/98						Total Expenditure (preliminary)
		Additional Allocations and Adjustments	Improvement in conditions of service	Adjustments Estimate	Under-spending	Expenditure on budget vote (preliminary)	Capital Works 3) (preliminary)	
President		2.2	0.9	27.9	-1.0	26.9	-	26.9
Executive Deputy President		13.2	0.4	30.5	-4.8	25.7	-	25.7
Deputy President of the Minority Party		-	-	-	-	-	-	-
Parliament		-	-	332.8	-0.9	331.9	-	331.9
Agriculture		191.9	32.3	1,005.2	-37.7	967.5	9.3	976.8
Arts, Culture, Science and Technology		23.9	20.2	721.2	-73.0	648.2	-	648.2
Central Economic Advisory Service		-	-	8.0	-8.0	-	-	-
Statistics SA		14.7	2.9	139.9	35.4	175.3	-	175.3
Communications		-	-	-	-	-	-	-
Constitutional Development	1)	0.4	1.3	1,157.1	-45.6	1,111.5	-	1,111.5
Correctional Services		58.5	190.9	3,580.1	-0.6	3,579.5	382.8	3,962.3
Defence		-19.1	429.7	10,679.9	427.1	11,107.1	63.7	11,170.8
Education		7.4	3.6	6,098.4	-123.5	5,974.9	-	5,974.9
Environmental Affairs and Tourism		9.6	10.1	390.5	-7.6	382.8	-	382.8
Finance		2,401.1	3,579.4	87,931.4	1,500.0	89,431.4	-	89,431.4
<i>of which: SARS</i>		-48.6	47.4	945.9	-310.6	635.3	-	635.3
<i>Post Office losses</i>		-	0.0	358.3	105.7	464.0	-	464.0
<i>Transfers to provinces</i>		-	3,529.6	84,427.6	-	84,427.6	-	84,427.6
Foreign Affairs		0.001	15.0	1,304.0	-155.7	1,148.3	0.60	1,148.9
Health		6.7	10.5	549.3	-36.9	512.4	-	512.4
Home Affairs		28.4	21.8	587.8	-54.2	533.5	-	533.5
Housing		6.5	1.1	4,902.4	-382.4	4,520.0	-	4,520.0
Improvement in Conditions of Service		447.0	-5,342.8	0.0	-	0.0	-	0.0
Independent Complaints Directorate		0.02	0.7	16.2	-2.7	13.5	-	13.5
Justice		190.7	55.7	2,154.2	20.4	2,174.6	36.2	2,210.8
Labour		2.7	29.8	658.3	-25.6	632.6	-	632.6
Land Affairs		-0.6	11.6	661.1	-244.0	417.1	-	417.1
Minerals and Energy		-0.4	11.3	853.3	-28.1	825.2	-	825.2
Promoting the RDP		-	-	-	-	-	-	-
Public Enterprises		6.0	0.2	46.3	-2.4	43.9	-	43.9
Public Service and Administration		2.6	1.4	68.5	-15.7	52.8	-	52.8
Public Service Commission		-0.1	0.7	26.8	-3.0	23.8	-	23.8
Public Works		81.1	24.6	3,629.7	-265.7	3,364.0	-543.5	2,820.5
Government Communication and Information		14.5	1.8	66.0	-29.6	36.4	-	36.4
SA Management Development Institute		-0.04	0.3	14.6	-2.6	12.0	-	12.0
SA Police Service		111.2	768.9	12,799.2	-1.6	12,797.6	50.9	12,848.5
Sport and Recreation		17.9	0.5	130.6	-12.3	118.3	-	118.3
State Expenditure		70.2	4.4	1,121.2	-55.7	1,065.5	-	1,065.5
<i>of which: Secret Services</i>		-	-	768.4	-4.3	764.1	-	764.1
Trade and Industry		9.7	34.5	3,387.6	-917.7	2,470.0	-	2,470.0
Transport		91.7	4.9	3,701.6	-97.9	3,603.7	-	3,603.7
Water Affairs and Forestry		218.4	69.5	2,889.6	-69.5	2,820.1	-	2,820.1
Welfare		126.6	1.9	255.6	-110.6	145.0	-	145.0
Plus:		-	-	-	-	-	-	-
Amounts still to be allocated		-	-	-	-	-	-	-
Donor funded spending		-	-	-	-	-	-	-
Skills development scheme		-	-	-	-	-	-	-
Accounting adjustment		-	-	-	-	-	-	-
Subtotal:								
National votes and statutory amounts		4,134.8	-	151,926.9	-833.7	151,093.2	-	151,093.2
Plus:								
State debt costs		29,337.1	-	29,337.1	34,099.9	-	34,099.9	39,642.8
Provincial equitable share	2)	-	-	-	-	-	-	-
Local government share		-	-	-	-	-	-	-
Standing appropriations		56.33	-	56.3	284.4	-	284.4	34.5
Contingency reserve		-	-	-	-	-	-	-
Recoveries from pension funds		-1,023.0	-	-1,023.0	-334.5	-	-334.5	-
National budget expenditure		151,830.9	-	151,830.9	176,291.1	-	176,291.1	182,658.2

1) Net of amounts transferred in the form of local government share.

2) Net of amounts transferred to local government.

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

4) For comparability with subsequent years, projected total expenditure in 1998/99 is shown after adjustments for the lower 15 percent employer's contribution to pension funds.

TABLE 3
NATIONAL BUDGET:
EXPENDITURE ESTIMATES
BY BUDGET VOTES

Budget vote	R million	1998/99								
		Budget Estimate	Roll-overs from 1997/98	Additional Allocations and Adjustments	Improvement in conditions of service	Adjustments Estimate	Estimated Under-Spending	Projected Vote Outturn	Capital Works 3)	Projected Expenditure Outturn
President		32.3	0.6	-	0.5	33.4	-1.0	32.4	0.0	32.4
Executive Deputy President		34.6	1.7	12.5	0.5	49.3	-1.0	48.3	-	48.3
Deputy President of the Minority Party		-	-	-	-	-	-	-	-	-
Parliament		351.0	1.0	-	-	352.0	-3.0	349.0	0.0	349.0
Agriculture		718.9	15.5	38.0	16.3	788.6	-58.1	730.5	7.7	738.2
Arts, Culture, Science and Technology		737.8	53.7	-0.7	18.2	808.9	-13.9	795.0	39.4	834.4
Central Economic Advisory Service		-	-	-	-	0.0	0.0	0.0	-	0.0
Statistics SA		92.6	-	2.7	2.1	97.4	-0.9	96.5	-	96.5
Communications		887.2	0.5	32.3	0.7	920.7	-58.0	862.7	-	862.7
Constitutional Development	1)	2,014.6	139.3	5.2	0.9	2,159.9	-38.6	2,121.3	-	2,121.3
Correctional Services		4,345.5	0.6	68.6	100.9	4,515.6	-71.5	4,444.1	762.5	5,206.6
Defence		9,721.2	-	398.5	254.2	10,373.9	-124.3	10,249.6	73.7	10,323.3
Education		6,495.7	80.8	279.0	2.3	6,857.7	-158.8	6,698.9	-	6,698.9
Environmental Affairs and Tourism		395.2	3.8	6.9	6.3	412.2	-8.9	403.3	2.7	406.0
Finance		5,983.1	200.2	1,203.4	36.7	7,423.4	-151.2	7,272.2	-	7,272.2
of which: SARS		1,704.3	-	-	-	1,704.3	-	1,704.3	-	1,704.3
Post Office losses		-	-	-	-	-	-	-	-	-
Transfers to provinces		-	-	-	-	-	-	-	-	-
Foreign Affairs		1,183.8	47.4	50.9	7.6	1,289.6	-9.6	1,280.0	120.3	1,400.3
Health		5,446.1	36.9	175.8	6.4	5,665.1	-138.2	5,526.9	10.2	5,537.1
Home Affairs		1,056.6	44.1	100.0	15.0	1,215.7	-13.2	1,202.5	23.3	1,225.8
Housing		3,629.3	150.4	34.2	0.5	3,814.5	-66.5	3,748.0	-	3,748.0
Improvement in Conditions of Service		3,375.0	29.6	331.7	-3,497.1	239.2	-	239.2	-	239.2
Independent Complaints Directorate		27.8	0.6	-3.6	0.3	25.1	-2.2	22.9	-	22.9
Justice		2,117.9	-	151.5	46.2	2,315.5	-22.9	2,292.6	103.8	2,396.4
Labour		734.1	17.0	1.9	15.5	768.5	-4.0	764.5	15.0	779.5
Land Affairs		678.0	100.7	54.8	8.8	842.3	-89.9	752.4	2.7	755.1
Minerals and Energy		643.9	7.0	20.3	7.2	678.5	-2.6	675.9	-	675.9
Promoting the RDP		-	-	-	-	-	-	-	-	-
Public Enterprises		28.2	0.5	-	0.1	28.8	-0.1	28.7	-	28.7
Public Service and Administration		56.2	11.0	1.2	1.0	69.4	-29.7	39.7	-	39.7
Public Service Commission		27.6	0.1	-	0.4	28.1	-0.5	27.6	-	27.6
Public Works		3,823.9	271.2	289.7	10.9	4,395.7	-270.1	4,125.6	-1,290.8	2,834.8
Government Communication and Information		46.8	14.6	-2.0	0.8	60.3	-0.6	59.7	-	59.7
SA Management Development Institute		14.5	0.9	10.6	0.3	26.3	-9.7	16.6	-	16.6
SA Police Service		13,255.5	-	202.7	438.5	13,896.7	-148.9	13,747.8	129.5	13,877.3
Sport and Recreation		81.8	11.3	5.5	0.4	98.9	-4.6	94.3	-	94.3
State Expenditure		1,227.6	26.4	-4.6	2.9	1,252.2	-81.5	1,170.7	-	1,170.7
of which: Secret Services		800.0	-	-	-	800.0	-	800.0	-	800.0
Trade and Industry		2,362.2	527.1	0.7	20.9	2,910.8	-669.0	2,241.8	-	2,241.8
Transport		3,245.3	80.6	95.1	1.5	3,422.4	-20.0	3,402.4	-	3,402.4
Water Affairs and Forestry		2,309.9	62.2	515.6	52.2	2,939.9	-20.0	2,919.9	-	2,919.9
Welfare		175.4	49.7	223.7	1.1	449.9	-191.1	258.8	-	258.8
Plus:										
check totals		#####	1,986.94	4,302.0	-2,419.0	81,226.5	-2,484.2	78,742.3	0.0	78,742.3
Amounts still to be allocated		1,100.00	-	-	-	0.0	400.0	400.0	-	400.0
Donor funded spending		-	-	-	-	-	-	-	-	-
Skills development scheme		-	-	-	-	-	-	-	-	-
Accounting adjustment		-	-	-	-	-	-	-	-	-
Subtotal:										
National votes and statutory amounts		78,456.8	1,986.9	4,302.0	-2,419.0	81,226.5	-2,084.2	79,142.3	0.0	79,142.3
Plus:										
State debt costs		42,525.2	-	1,187.7	-	43,712.9	-299.7	43,413.2	-	43,413.2
Provincial equitable share	2)	79,117.4	-	-	2,419.0	81,536.5	-	81,536.5	-	81,536.5
Local government share		1,024.0	-	-	-	1,024.0	-	1,024.0	-	1,024.0
Standing appropriations		45.0	-	-	-	45.0	1.1	46.1	-	46.1
Contingency reserve		1,000.0	-	-1,000.0	-	-	-	-	-	-
Recoveries from pension funds		-870.0	-	-	-	-870.0	-	-870.0	-	-870.0
National budget expenditure		201,298.4	1,986.9	4,489.7	0.0	206,674.9	-2,382.8	204,292.1	0.0	204,292.1

1) Net of amounts transferred in the form of local government share.

2) Net of amounts transferred to local government.

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

4) For comparability with subsequent years, projected total expenditure in 1998/99 is shown after adjustments for the lower 15 percent employer's contribution to pension funds.

TABLE 3
NATIONAL BUDGET:
EXPENDITURE ESTIMATES
BY BUDGET VOTES

Budget vote	R million	1998/99	1999/00				2000/01	2001/02		
		Adjusted Projected total Expenditure 4)	Budget Estimate	Projected Improvement in conditions of service	Capital Works	MTEF Allocation	%change on adjusted Projected Total expenditure	MTEF Allocation	MTEF Allocation	%change on 3 years moving average
President		32.3	32.5	0.6	-	33.0	2.4%	34.5	35.7	3.4%
Executive Deputy President		48.2	35.1	0.6	-	35.6	-26.0%	38.4	37.9	-7.7%
Deputy President of the Minority Party		-	-	-	-	-	-	-	-	-
Parliament		349.0	341.8	-	-	341.8	-2.1%	376.7	397.0	4.4%
Agriculture		735.9	637.0	7.9	13.5	658.4	-10.5%	699.5	719.6	-0.7%
Arts, Culture, Science and Technology		833.9	804.4	1.70	38.40	844.5	1.3%	907.49	958.1	4.7%
Central Economic Advisory Service		0.0	0.0	-	-	0.0	-	-	-	0.0%
Statistics SA		95.9	141.4	2.1	-	143.5	49.6%	203.3	207.5	29.3%
Communications		862.5	778.7	0.8	-	779.5	-9.6%	662.6	547.4	-14.1%
Constitutional Development	1)	2,121.0	1,526.6	1.0	-	1,527.6	-28.0%	956.1	1,047.8	-20.9%
Correctional Services		5,179.1	4,502.0	93.7	463.7	5,059.4	-2.3%	5,862.0	6,214.4	6.3%
Defence		10,257.8	10,404.8	223.4	49.0	10,677.2	4.1%	10,949.0	11,380.6	3.5%
Education		6,698.2	7,025.7	2.5	-	7,028.2	4.9%	7,474.1	7,927.7	5.8%
Environmental Affairs and Tourism		404.2	462.9	6.2	-	469.0	16.0%	495.5	661.3	17.8%
Finance		7,261.8	6,139.1	35.6	-	6,174.7	-15.0%	5,770.5	5,606.2	-8.3%
of which: SARS		1,694.5	1,888.7	-	-	1,888.7	11.5%	1,750.6	1,760.0	1.3%
Post Office losses		0.0	-	-	-	-	-	-	-	-
Transfers to provinces		0.0	-	-	-	-	-	-	-	-
Foreign Affairs		1,397.9	1,226.7	8.1	40.9	1,275.7	-8.7%	1,173.6	1,187.4	-5.3%
Health		5,535.8	5,933.3	4.4	1.9	5,939.7	7.3%	6,243.4	6,378.8	4.8%
Home Affairs		1,221.8	1,280.0	13.6	28.6	1,322.2	8.2%	962.4	763.4	-14.5%
Housing		3,747.8	3,529.8	0.6	-	3,530.5	-5.8%	3,323.3	3,581.1	-1.5%
Improvement in Conditions of Service		239.2	0.0	-	-	0.0	0.0%	-	-	-
Independent Complaints Directorate		22.8	23.6	0.4	-	24.0	5.2%	25.2	26.0	4.5%
Justice		2,382.0	2,351.2	49.0	144.7	2,544.9	6.8%	2,808.1	2,952.4	7.4%
Labour		775.3	789.3	14.5	21.3	825.0	6.4%	867.1	910.8	5.5%
Land Affairs		752.2	683.4	9.8	-	693.2	-7.9%	846.5	889.1	5.7%
Minerals and Energy		674.9	612.1	3.4	-	615.5	-8.8%	572.2	591.8	-4.3%
Promoting the RDP		-	-	-	-	-	-	-	-	-
Public Enterprises		28.6	31.0	0.1	-	31.2	8.8%	14.2	14.5	-20.4%
Public Service and Administration		39.4	51.6	1.2	-	52.8	34.1%	54.0	55.9	12.4%
Public Service Commission		27.4	50.6	0.5	-	51.1	86.2%	52.9	54.5	25.7%
Public Works		2,832.1	3,794.1	9.3	-927.9	2,875.5	1.5%	3,114.6	3,240.3	4.6%
Government Communication and Information		59.4	48.2	0.8	-	49.0	-17.5%	50.5	52.0	-4.3%
SA Management Development Institute		16.5	17.5	0.4	-	17.9	8.5%	18.3	19.1	5.0%
SA Police Service		13,765.9	14,028.5	379.7	125.9	14,534.1	5.6%	15,079.5	15,642.4	4.4%
Sport and Recreation		94.2	100.3	0.4	-	100.7	6.9%	54.6	56.5	-15.6%
State Expenditure		1,169.8	1,177.9	3.0	-	1,180.9	1.0%	1,281.8	1,340.3	4.6%
of which: Secret Services		800.0	850.3	-	-	850.3	-	850.3	850.3	2.1%
Trade and Industry		2,240.6	2,061.0	4.0	-	2,064.9	-7.8%	2,214.8	2,291.4	0.8%
Transport		3,401.9	3,495.3	1.7	-	3,497.0	2.8%	3,868.4	4,328.9	8.4%
Water Affairs and Forestry		2,914.6	2,479.6	18.0	-	2,497.7	-14.3%	2,597.1	2,699.5	-2.5%
Welfare		258.6	135.4	1.2	-	136.6	-47.2%	138.7	72.9	-34.4%
Plus:										
check totals		78,478.5	76,732.3	900.0	0.0	77,632.3	-1.1%	79,790.9	82,890.1	1.8%
Amounts still to be allocated		400.0	1,051.0	-	-	1,051.0	162.8%	1,250.0	1,500.0	55.4%
Donor funded spending		-	750.0	-	-	750.0	-	750.0	750.0	-
Skills development scheme		-	-	-	-	-	-	1,000.0	2,000.0	-
Accounting adjustment		-	-	-	-	-	-	-	-	-
Subtotal:										
National votes and statutory amounts		78,878.5	78,533.3	900.0	-	79,433.3	0.7%	82,790.9	87,140.1	3.4%
Plus:										
State debt costs		43,413.2	48,222.0	-	-	48,222.0	11.1%	49,820.0	52,609.0	6.6%
Provincial equitable share	2)	80,931.0	84,201.7	2,100.0	-	86,301.7	6.6%	92,071.1	96,821.0	6.2%
Local government share		1,024.0	1,673.0	-	-	1,673.0	63.4%	2,480.0	2,580.0	36.1%
Standing appropriations		46.1	50.0	-	-	50.0	8.5%	60.0	100.0	29.4%
Contingency reserve		-	1,100.0	-	-	1,100.0	-	3,500.0	8,000.0	-
Recoveries from pension funds		0.0	-	-	-	-	-	-	-	-
National budget expenditure		204,292.8	213,780.0	3,000.0	0.0	216,780.0	6.1%	230,722.0	247,250.1	6.6%

1) Net of amounts transferred in the form of local government share.

2) Net of amounts transferred to local government.

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

4) For comparability with subsequent years, projected total expenditure in 1998/99 is shown after adjustments for the lower 15 percent employer's contribution to pension funds.

TABLE 4
NATIONAL BUDGET: REVENUE, EXPENDITURE,
DEFICIT AND FINANCING

R million	1990/91	1991/92	1992/93	1993/94	1994/95	1995/96	1996/97
	REVENUE						
Total ordinary revenue	72,011.2	77,869.9	82,770.9	96,601.7	112,157.3	125,803.8	146,096.5
Recoveries of loans and repayments	105.7	109.1	142.0	158.6	200.5	131.3	154.2
Grants received	-	-	-	-	1.0	123.3	268.5
Skills development levy	-	-	-	-	-	-	-
Total revenue	72,116.8	77,979.0	82,912.9	96,760.4	112,358.8	126,058.4	146,519.3
EXPENDITURE							
National budget votes and statutory appropriations	74,190.3	85,693.1	104,050.3	112,884.1	133,757.5	152,419.6	175,381.3
Late authorisation of expenditure	-	167.8	183.2	138.9	316.9	-	-
Standing appropriations	65.9	72.0	135.1	230.6	93.6	56.3	284.4
Surrender of surplus funds	-243.1	-	-	-	-	-	-
Structural adjustments	5,312.5	5,848.1	7,247.6	8,808.6	3,409.7	-	-
Total budget expenditure	79,325.8	91,781.0	111,616.1	122,062.2	137,577.7	152,475.9	175,665.7
Extraordinary transfers to:							
Government pension funds	1,000.0	2,000.0	-	7,340.0	46.2	-	-
Gold and Forex Reserve Account	-	-	3,777.2	7,500.0	-	3,072.5	-
Other accounts/institutions	800.0	-	-	-	-	-	-
Recoveries from pension funds	-	-	-	-	-	-1,023.0	-334.5
Total expenditure and transfers	81,125.8	93,781.0	115,393.3	136,902.2	137,623.9	154,525.5	175,331.3
BUDGET DEFICIT	-9,008.9	-15,802.0	-32,480.4	-40,141.8	-25,265.1	-28,467.0	-28,812.0
<i>Deficit as percentage of GDP</i>	3.2%	4.9%	9.3%	10.1%	5.7%	5.7%	5.2%
Less:							
Proceeds from sales of state assets and stocks and other strategic supplies	319.4	809.2	1,143.8	1,406.1	-	1,335.7	1,602.5
NET BORROWING REQUIREMENT	-8,689.5	-14,992.7	-31,336.5	-38,735.7	-25,265.1	-27,131.3	-27,209.5
FINANCING							
Change in loan liabilities							
Domestic short-term loans (net)	2,279.7	-127.5	39.6	-174.5	-856.8	-1,314.3	1,740.3
Domestic long-term loans (net)	8,498.7	13,610.0	28,003.8	38,953.9	25,696.7	29,665.6	20,869.5
<i>New loans</i>	15,774.6	25,791.9	38,505.0	48,050.0	44,364.4	48,675.7	42,993.7
<i>Less: Discount</i>	-2,965.6	-4,301.7	-4,145.9	-2,513.9	-9,649.3	-8,381.0	-6,683.7
<i>Redemptions (net of book profit)</i>	-4,310.3	-7,280.2	-6,355.3	-6,582.2	-9,018.4	-10,629.1	-15,439.9
Foreign loans (net)	-117.6	1,430.0	-342.4	-140.0	2,603.8	1,744.5	1,277.4
<i>New loans</i>	95.8	1,754.8	-	-	2,807.7	1,856.9	2,851.7
<i>Transfer from IMF Accounts at SARB</i>	-	-	-	-	-	-	345.3
<i>Less: Discount</i>	-1.3	-36.7	-	-	-28.2	-3.9	-20.7
<i>Redemptions</i>	-212.1	-288.1	-342.4	-140.0	-175.7	-108.5	-1,898.9
Change in financial assets							
Total change in cash balances (- increase)	-1,971.2	80.3	3,635.5	96.3	-2,178.6	-2,964.6	3,322.2
Opening balance	-	1,071.2	1,011.4	1,209.8	1,213.7	3,423.1	6,410.1
Transfers to/from State/National Revenue Account	-900.0	-	3,777.2	-	-	-	-
Cash flow adjustments	-	20.5	56.7	100.3	30.8	22.4	197.1
Closing balance	1,071.2	1,011.4	1,209.8	1,213.7	3,423.1	6,410.1	3,285.0
TOTAL FINANCING (NET)	8,689.6	14,992.7	31,336.5	38,735.7	25,265.1	27,131.3	27,209.5

1) Excluding unauthorised expenditure and discount on sales of new government stock.

2) Authorisation by Parliament of expenditure excluded as unauthorised in past years.

3) Including realised guarantee liabilities, subscriptions to the International Development Association, the International Bank for Reconstruction and Development and International Monetary Fund.

4) Includes transfer payments to the Special Defence Account, the Development Bank of Southern Africa, and the Independent Development Trust.

5) For the period 1987/88 to 1990/91 provincial surpluses had to be carried forward to the former State Revenue Account.

6) Transfers from the SDR Account and IMF Deposit Account at the Reserve Bank to redeem IMF loans.

7) Transfers from the National Supplies Procurement Fund and Strategic Fuel Fund, as well as proceeds from the privatisation and restructuring of state assets.

8) Grants received through the RDP Fund in terms of international cooperation agreements.

TABLE 4
NATIONAL BUDGET: REVENUE, EXPENDITURE,
DEFICIT AND FINANCING

R million	1997/98	1998/99			1999/00	2000/01	2001/02
	Preliminary	Second	Revised	Deviation	Second	Estimate	Estimate
REVENUE							
Total ordinary revenue	163,198.6	176,630.9	178,886.5	2,255.6	190,256.0	205,322.0	219,214.0
Recoveries of loans and repayments	123.3	969.3	430.0	-539.3	644.0	278.0	286.0
Grants received	169.7	-	651.2	651.2	750.0	750.0	750.0
Skills development levy	-	-	-	-	-	1,000.0	2,000.0
Total revenue	163,491.6	177,600.2	179,967.7	2,367.5	191,650.0	207,350.0	222,250.0
EXPENDITURE							
National budget votes and statutory appropriations	190,572.4	202,123.5	205,116.7	2,993.2	216,730	230,661.7	247,149.6
Late authorisation of expenditure	-	-	-	-	-	-	-
Standing appropriations	34.5	45.0	46.1	1.1	50.0	60.0	100.0
Surrender of surplus funds	-	-	-	-	-	-	-
Structural adjustments	-	-	-	-	-	-	-
Total budget expenditure	190,606.9	202,168.5	205,162.8	2,994.3	216,780.0	230,721.7	247,249.6
Extraordinary transfers to:							
Government pension funds	-	-	-	-	-	-	-
Gold and Forex Reserve Account	-	-	-	-	-	-	-
Other accounts/institutions	-	-	-	-	-	-	-
Recoveries from pension funds	-	-870.0	-870.0	-	-	-	-
Total expenditure and transfers	190,606.9	201,298.5	204,292.8	2,994.3	216,780.0	230,721.7	247,249.6
BUDGET DEFICIT	-27,115.3	-23,698.3	-24,325.1	-626.8	-25,130.0	-23,371.7	-24,999.6
<i>Deficit as percentage of GDP</i>	4.5%	3.6%	3.7%	0.10%	3.5%	3.0%	3.0%
Less:							
Proceeds from sales of state assets and stocks and other strategic supplies	2,946.8	800.0	2,721.7	1,921.7	4,000.0	-	-
NET BORROWING REQUIREMENT	-24,168.5	-22,898.3	-21,603.4	1,294.9	-21,130.0	-23,371.7	-24,999.6
FINANCING							
Change in loan liabilities							
Domestic short-term loans (net)	1,897.1	2,500.0	2,515.0	15.0	3,000.0	3,500.0	4,000.0
Domestic long-term loans (net)	17,687.0	15,429.9	17,712.0	2,282.1	14,826.1	14,699.5	14,012.0
<i>New loans</i>	31,622.5	33,108.1	39,808.0	6,699.9	33,091.7	33,053.0	36,460.5
<i>Less: Discount</i>	-3,014.6	-2,938.0	-6,354.6	-3,416.6	-3,713.0	-3,179.7	-4.6
<i>Redemptions (net of book profit)</i>	-10,920.9	-14,740.2	-15,741.4	-1,001.2	-14,552.6	-15,173.8	-22,443.9
Foreign loans (net)	3,814.9	4,968.5	-31.5	-5,000.0	3,303.9	5,172.2	6,987.7
<i>New loans</i>	3,898.2	5,000.0	0.1	-4,999.9	6,000.0	6,500.0	7,000.0
<i>Transfer from IMF Accounts at SARB</i>	1,381.2	1,035.9	1,035.8	-0.0	-	-	-
<i>Less: Discount</i>	-14.4	-	-	-	-	-	-
<i>Redemptions</i>	-1,450.1	-1,067.4	-1,067.4	-	-2,696.1	-1,327.8	-12.3
Change in financial assets							
Total change in cash balances (- increase)	547.3	-	1,407.8	1,407.8	-	-	-
Opening balance	3,285.0	2,000.0	2,695.2	695.2	2,000.0	2,000.0	2,000.0
Transfers to/from State/National Revenue Account	-	-	-	-	-	-	-
Cash flow adjustments	-42.5	-	-	-	-	-	-
Closing balance	2,695.2	2,000.0	1,287.4	-712.6	2,000.0	2,000.0	2,000.0
TOTAL FINANCING (NET)	23,946.3	22,898.4	21,603.4	-1,295.1	21,130.0	23,371.7	24,999.7

1) Excluding unauthorised expenditure and discount on sales of new government stock.

2) Authorisation by Parliament of expenditure excluded as unauthorised in past years.

3) Including realised guarantee liabilities, subscriptions to the International Development Association, the International Bank for Reconstruction and Development and International Monetary Fund.

4) Includes transfer payments to the Special Defence Account, the Development Bank of Southern Africa, and the Independent Development Trust.

5) For the period 1987/88 to 1990/91 provincial surpluses had to be carried forward to the former State Revenue Account.

6) Transfers from the SDR Account and IMF Deposit Account at the Reserve Bank to redeem IMF loans.

7) Transfers from the National Supplies Procurement Fund and Strategic Fuel Fund, as well as proceeds from the privatisation and restructuring of state assets.

8) Grants received through the RDP Fund in terms of international cooperation agreements.

TABLE 5a
NATIONAL BUDGET BALANCES 1)

		1990/91	1991/92	1992/93	1993/94	1994/95	1995/96
R million							
REVENUE							
Tax revenue (Net of SACU payments)	2)	69,955.3	76,203.4	80,561.0	94,125.0	110,259.8	123,104.8
Non-tax revenue	2)	2,035.0	1,641.7	2,141.1	2,447.9	1,882.0	2,675.6
Total current revenue	2)	71,990.3	77,845.1	82,702.2	96,572.9	112,141.8	125,780.4
Capital revenue, recoveries of loans and repayments grants received	3)	126.5	133.9	210.8	187.4	217.0	278.0
Total revenue		72,116.8	77,979.0	82,912.9	96,760.4	112,358.8	126,058.4
EXPENDITURE AND LENDING							
Cost of servicing state debt	4,15)	11,579.5	13,886.3	17,049.7	20,827.7	24,233.1	29,337.1
Other current expenditure		65,233.4	74,384.3	88,572.9	100,989.7	104,788.9	117,627.6
National budget votes and statutory appropriations	5)	58,412.1	66,866.7	81,642.0	85,284.0	101,485.4	117,571.3
Standing appropriations	6)	65.9	72.0	135.1	230.6	93.6	56.3
Extra-ordinary current transfers	7)	1,800.0	2,000.0	-	7,340.0	46.2	-
Structural adjustments	8)	4,955.4	5,445.6	6,795.8	8,135.2	3,163.8	-
Total current expenditure		76,812.9	88,270.6	105,622.7	121,817.4	129,022.0	146,964.7
Total capital expenditure		4,567.4	5,344.6	9,655.7	15,233.5	8,134.8	7,938.5
Budget votes and fixed statutory appropriations	9)	4,210.3	4,942.1	5,426.8	7,060.0	7,888.9	4,866.0
Extra-ordinary capital transfers	10)	-	-	3,777.2	7,500.0	-	3,072.5
Structural adjustments	8)	357.2	402.5	451.7	673.4	245.9	-
Plus: Contingency reserve		-	-	-	-	-	-
Total expenditure and lending		81,380.3	93,615.2	115,278.3	137,050.9	137,156.8	154,903.3
BALANCES: SURPLUS(-)/DEFICIT(+)							
Conventional/overall balance	11)	9,263.5	15,636.2	32,365.4	40,290.5	24,798.0	28,844.8
Current balance	12)	4,822.6	10,425.5	22,920.5	25,244.5	16,880.2	21,184.3
Primary balance	13)	-2,316.0	1,749.9	15,315.7	19,462.8	564.9	-492.3

- 1) This table is an attempt to present the course of various national budget balances since 1986/87 for purposes of analysis. Although care was taken to include all factors in calculating these budget balances, it must be noted that these figures were not compiled strictly on the basis of the GFS classification method and will therefore differ from data published in the Quarterly Bulletin of the South African Reserve Bank.
- 2) See tables 1 and 2.
- 3) Recoveries of loans and advances and sales of fixed capital assets. Transfers from the National Supplies Procurement Fund and Strategic Fuel Fund are excluded.
- 4) Excluding discount on the sales of new government stock and including managing costs.
- 5) Expenditure on goods and services and current transfers to businesses, households, the rest of the world and other levels and funds of general government. These "budget vote" figures include unauthorised expenditure and will thus differ from those presented in table 6.
- 6) See also table 4. Comprise realised guarantee liabilities, subscriptions payments to IDA and IBRD, as well as valuation adjustment payments to the IMF.
- 7) Comprise transfers to the Government Pension Funds and the Special Defence Account.
- 8) In order to present the expenditure figures prior to 1994/95 on the basis of the National Revenue Account, expenditure from revenue previously collected in other Revenue Accounts has to be added for purposes of comparability. Due to lack of detail, the amounts were split between "current" and "capital" according to the former State Revenue Account ratio's (excluding state debt cost).
- 9) Acquisition of fixed capital assets, stock, land and intangible assets and capital transfers to business, households, the rest of the world and other levels and funds of general government.
- 10) See also table 4. Comprise transfers to the Gold and Foreign Exchange Contingency Reserve Account, the Independent Development Trust and the Development Bank of Southern Africa.
- 11) The conventional budget balance is calculated as the difference between total expenditure and total revenue.
- 12) The current budget balance is calculated as the difference between total current expenditure and total current revenue.
- 13) The primary budget balance is calculated as the difference between total non-interest expenditure and total revenue.
- 14) Printed Estimate (Second Print) plus expenditures to be allocated in the Adjustment Estimate, after eliminating double counting of the national budget's contribution to the RDP Fund. Roll-overs of unspent funds from the previous financial year are excluded.
- 15) Figures from 1996/97 onwards are not comparable to those before, because of the inclusion of interest on section 239 debt in the national Budget state debt cost. Prior to 1996/97 provision for these amounts were included under transfers to provinces.

TABLE 5a
NATIONAL BUDGET BALANCES 1)

			1997/98	1998/99	1999/00	2000/01	2001/02
R million		1996/97	Preliminary Estimate	Revised Estimate	Budgeted ¹⁴⁾	Estimate	Estimate
REVENUE							
Tax revenue (Net of SACU payments)	2)	142,713.8	160,018.9	175,493.4	186,689.1	201,724.2	215,383.6
Non-tax revenue	2)	3,368.0	3,161.3	3,373.4	3,545.6	3,575.1	3,804.9
Total current revenue	2)	146,081.8	163,180.2	178,866.8	190,234.7	205,299.4	219,188.5
Capital revenue, recoveries of loans and repayments grants received	3)	437.5	311.4	1,100.9	1,415.3	2,050.6	3,061.5
Total revenue		146,519.3	163,491.6	179,967.7	191,650.0	207,350.0	222,250.0
EXPENDITURE AND LENDING							
Cost of servicing state debt	4, 15)	34,099.9	39,479.1	43,413.2	48,222.0	49,820.0	52,609.0
Other current expenditure		134,622.3	141,870.4	150,594.2	157,072.0	166,310.1	174,075.9
National budget votes and statutory appropriations	5)	134,337.9	141,835.9	150,548	157,022.0	166,250.1	173,975.9
Standing appropriations	6)	284.4	34.5	46.1	50.0	60.0	100.0
Extra-ordinary current transfers	7)	-	-	-	-	-	-
Structural adjustments	8)	-	-	-	-	-	-
Total current expenditure		168,722.2	181,349.5	194,007.4	205,294.0	216,130.1	226,684.9
Total capital expenditure		7,569.3	9,257.4	10,285.4	10,386.0	11,091.6	12,564.7
Budget votes and fixed statutory appropriations	9)	7,569.3	9,257.4	10,285.4	10,386.0	11,091.6	12,564.7
Extra-ordinary capital transfers	10)	-	-	-	-	-	-
Structural adjustments	8)	-	-	-	-	-	-
Plus: Contingency reserve		-	-	-	1,100.0	3,500.0	8,000.0
Total expenditure and lending		176,291.5	190,606.9	204,292.8	216,780.0	230,721.7	247,249.6
BALANCES: SURPLUS(-)/DEFICIT(+)							
Conventional/overall balance	11)	29,772.3	27,115.3	24,325.1	25,130.0	23,371.7	24,999.6
Current balance	12)	22,640.4	18,169.3	15,140.5	15,059.3	10,830.7	7,496.4
Primary balance	13)	-4,327.7	-12,363.8	-19,088.1	-24,192.0	-26,448.3	-27,609.4

1) This table is an attempt to present the course of various national budget balances since 1986/87 for purposes of analysis. Although care was taken to include all factors in calculating these budget balances, it must be noted that these figures were not compiled strictly on the basis of the GFS classification method and will therefore differ from data published in the Quarterly Bulletin of the South African Reserve Bank.

2) See tables 1 and 2.

3) Recoveries of loans and advances and sales of fixed capital assets. Transfers from the National Supplies Procurement Fund and Strategic Fuel Fund are excluded.

4) Excluding discount on the sales of new government stock and including managing costs.

5) Expenditure on goods and services and current transfers to businesses, households, the rest of the world and other levels and funds of general government. These "budget vote" figures include unauthorised expenditure and will thus differ from those presented in table 6.

6) See also table 4. Comprise realised guarantee liabilities, subscriptions payments to IDA and IBRD, as well as valuation adjustment payments to the IMF.

7) Comprise transfers to the Government Pension Funds and the Special Defence Account.

8) In order to present the expenditure figures prior to 1994/95 on the basis of the National Revenue Account, expenditure from revenue previously collected in other Revenue Accounts has to be added for purposes of comparability. Due to lack of detail, the amounts were split between "current" and "capital" according to the former State Revenue Account ratio's (excluding state debt cost).

9) Acquisition of fixed capital assets, stock, land and intangible assets and capital transfers to business, households, the rest of the world and other levels and funds of general government.

10) See also table 4. Comprise transfers to the Gold and Foreign Exchange Contingency Reserve Account, the Independent Development Trust and the Development Bank of Southern Africa.

11) The conventional budget balance is calculated as the difference between total expenditure and total revenue.

12) The current budget balance is calculated as the difference between total current expenditure and total current revenue.

13) The primary budget balance is calculated as the difference between total non-interest expenditure and total revenue.

14) Printed Estimate (Second Print) plus expenditures to be allocated in the Adjustment Estimate, after eliminating double counting of the national budget's contribution to the RDP Fund. Roll-overs of unspent funds from the previous financial year are excluded.

15) Figures from 1996/97 onwards are not comparable to those before, because of the inclusion of interest on section 239 debt in the national Budget state debt cost. Prior to 1996/97 provision for these amounts were included under transfers to provinces.

TABLE 5b
NATIONAL BUDGET BALANCES 1)

		1990/91	1991/92	1992/93	1993/94	1994/95	1995/96
Percentage of GDP							
REVENUE							
Tax revenue (Net of SACU)	2)	24.6%	4.9%	23.2%	23.8%	24.7%	24.7%
Non-tax revenue	2)	0.7%	0.5%	0.6%	0.6%	0.4%	0.5%
Total current revenue	2)	25.4%	24.3%	23.8%	24.4%	25.1%	25.3%
Capital revenue, recoveries of loans and repayments and grants received	3)	0.0%	0.0%	0.1%	0.0%	0.0%	0.1%
Total revenue		25.4%	24.4%	23.8%	24.5%	25.2%	25.3%
EXPENDITURE AND LENDING							
Cost of servicing state debt	4), 15)	4.1%	4.3%	4.9%	5.3%	5.4%	5.9%
Other current expenditure		23.0%	23.2%	25.5%	25.5%	23.5%	23.6%
Budget votes and fixed statutory appropriations	5)	20.6%	20.9%	23.5%	21.6%	22.7%	23.6%
Standing appropriations	6)	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%
Extra-ordinary current transfers	7)	0.6%	0.6%	0.0%	1.9%	0.0%	0.0%
Structural adjustments		1.7%	1.7%	2.0%	2.1%	0.7%	0.0%
Total current expenditure		27.1%	27.6%	30.4%	30.8%	28.9%	29.5%
Total capital expenditure		1.6%	1.7%	2.8%	3.9%	1.8%	1.6%
Budget votes and fixed statutory appropriations	9)	1.5%	1.5%	1.6%	1.8%	1.8%	1.0%
Extra-ordinary capital transfers	10)	-	-	1.1%	1.9%	0.0%	0.6%
Structural adjustments		0.1%	0.1%	0.1%	0.2%	0.1%	0.0%
Plus: Contingency reserve		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total expenditure lending and transfers		28.7%	29.2%	33.1%	34.6%	30.7%	31.1%
BALANCES: SURPLUS(-)/DEFICIT(+)							
Conventional/overall balance	11)	3.3%	4.9%	9.3%	10.2%	5.6%	5.8%
Current balance	12)	1.7%	3.3%	6.6%	6.4%	3.8%	4.3%
Primary balance	13)	-0.8%	0.5%	4.4%	4.9%	0.1%	-0.1%

- 1) This table is an attempt to present the course of various national budget balances since 1986/87 for purposes of analysis. Although care was taken to include all factors in calculating these budget balances, it must be noted that these figures were not compiled strictly on the basis of the GFS classification method and will therefore differ from data published in the Quarterly Bulletin of the South African Reserve Bank.
- 2) See tables 1 and 2.
- 3) Recoveries of loans and advances and sales of fixed capital assets. Transfers from the National Supplies Procurement Fund and Strategic Fuel Fund are excluded.
- 4) Excluding discount on the sales of new government stock and including managing costs.
- 5) Expenditure on goods and services and current transfers to businesses, households, the rest of the world and other levels and funds of general government. These "budget vote" figures include unauthorised expenditure and will thus differ from those presented in table 6.
- 6) See also table 4. Comprise realised guarantee liabilities, subscriptions payments to IDA and IBRD, as well as valuation adjustment payments to the IMF.
- 7) Comprise transfers to the Government Pension Funds and the Special Defence Account.
- 8) In order to present the expenditure figures prior to 1994/95 on the basis of the National Revenue Account, expenditure from revenue previously collected in other Revenue Accounts has to be added for purposes of comparability. Due to lack of detail, the amounts were split between "current" and "capital" according to the former State Revenue Account ratio's (excluding state debt cost).
- 9) Acquisition of fixed capital assets, stock, land and intangible assets and capital transfers to business, households, the rest of the world and other levels and funds of general government.
- 10) See also table 4. Comprise transfers to the Gold and Foreign Exchange Contingency Reserve Account, the Independent Development Trust and the Development Bank of Southern Africa.
- 11) The conventional budget balance is calculated as the difference between total expenditure and total revenue.
- 12) The current budget balance is calculated as the difference between total current expenditure and total current revenue.
- 13) The primary budget balance is calculated as the difference between total non-interest expenditure and total revenue.
- 14) Printed Estimate (Second Print) plus expenditures to be allocated in the Adjustment Estimate, after eliminating double counting of the national budget's contribution to the RDP Fund. Roll-overs of unspent funds from the previous financial year are excluded.
- 15) Figures from 1996/97 onwards are not comparable to those before, because of the inclusion of interest on section 239 debt in the national Budget state debt cost. Prior to 1996/97 provision for these amounts were included under transfers to provinces.

TABLE 5b
NATIONAL BUDGET BALANCES 1)

			1997/98	1998/99	1999/00	2000/01	2001/02
Percentage of GDP		1996/97	Preliminary Estimate	Revised Estimate	Budgeted 14)	Estimate	Estimate
REVENUE							
Tax revenue (Net of SACU)	2)	25.7%	26.4%	26.8%	26.4%	26.3%	26.0%
Non-tax revenue	2)	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%
Total current revenue	2)	26.3%	26.9%	27.3%	26.9%	26.8%	26.4%
Capital revenue, recoveries of loans and repayments and grants received	3)	0.1%	0.1%	0.2%	0.2%	0.3%	0.4%
Total revenue		26.3%	26.9%	27.5%	27.1%	27.0%	26.8%
EXPENDITURE AND LENDING							
Cost of servicing state debt	4), 15)	6.1%	6.5%	6.6%	6.8%	6.5%	6.3%
Other current expenditure		24.2%	23.4%	23.0%	22.2%	21.7%	21.0%
Budget votes and fixed statutory appropriations	5)	24.1%	23.4%	23.0%	22.2%	21.7%	21.0%
Standing appropriations	6)	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Extra-ordinary current transfers	7)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Structural adjustments		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total current expenditure		30.3%	29.9%	29.7%	29.0%	28.2%	27.4%
Total capital expenditure		1.4%	1.5%	1.6%	1.5%	1.4%	1.5%
Budget votes and fixed statutory appropriations	9)	1.4%	1.5%	1.6%	1.5%	1.4%	1.5%
Extra-ordinary capital transfers	10)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Structural adjustments		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Plus: Contingency reserve		0.0%	0.0%	0.0%	0.2%	0.5%	1.0%
Total expenditure lending and transfers		31.7%	31.4%	31.2%	30.6%	30.1%	29.8%
BALANCES: SURPLUS(-)/DEFICIT(+)							
Conventional/overall balance	11)	5.4%	4.5%	3.7%	3.5%	3.0%	3.0%
Current balance	12)	4.1%	3.0%	2.3%	2.1%	1.4%	0.9%
Primary balance	13)	-0.8%	-2.0%	-2.9%	-3.4%	-3.4%	-3.3%

- 1) This table is an attempt to present the course of various national budget balances since 1986/87 for purposes of analysis. Although care was taken to include all factors in calculating these budget balances, it must be noted that these figures were not compiled strictly on the basis of the GFS classification method and will therefore differ from data published in the Quarterly Bulletin of the South African Reserve Bank.
- 2) See tables 1 and 2.
- 3) Recoveries of loans and advances and sales of fixed capital assets. Transfers from the National Supplies Procurement Fund and Strategic Fuel Fund are excluded.
- 4) Excluding discount on the sales of new government stock and including managing costs.
- 5) Expenditure on goods and services and current transfers to businesses, households, the rest of the world and other levels and funds of general government. These "budget vote" figures include unauthorised expenditure and will thus differ from those presented in table 6.
- 6) See also table 4. Comprise realised guarantee liabilities, subscriptions payments to IDA and IBRD, as well as valuation adjustment payments to the IMF.
- 7) Comprise transfers to the Government Pension Funds and the Special Defence Account.
- 8) In order to present the expenditure figures prior to 1994/95 on the basis of the National Revenue Account, expenditure from revenue previously collected in other Revenue Accounts has to be added for purposes of comparability. Due to lack of detail, the amounts were split between "current" and "capital" according to the former State Revenue Account ratio's (excluding state debt cost).
- 9) Acquisition of fixed capital assets, stock, land and intangible assets and capital transfers to business, households, the rest of the world and other levels and funds of general government.
- 10) See also table 4. Comprise transfers to the Gold and Foreign Exchange Contingency Reserve Account, the Independent Development Trust and the Development Bank of Southern Africa.
- 11) The conventional budget balance is calculated as the difference between total expenditure and total revenue.
- 12) The current budget balance is calculated as the difference between total current expenditure and total current revenue.
- 13) The primary budget balance is calculated as the difference between total non-interest expenditure and total revenue.
- 14) Printed Estimate (Second Print) plus expenditures to be allocated in the Adjustment Estimate, after eliminating double counting of the national budget's contribution to the RDP Fund. Roll-overs of unspent funds from the previous financial year are excluded.
- 15) Figures from 1996/97 onwards are not comparable to those before, because of the inclusion of interest on section 239 debt in the national Budget state debt cost. Prior to 1996/97 provision for these amounts were included under transfers to provinces.

TABLE 6
ECONOMIC CLASSIFICATION OF CONSOLIDATED
NATIONAL AND PROVINCIAL EXPENDITURE 1)

R million	1998/99		1999/00	
	Estimate	% of total	Estimate	% of total
CURRENT EXPENDITURE				
Goods and Services	105,567	51.0%	111,708	51.1%
Remuneration of employees	81,811	39.5%	86,489	39.6%
Other goods and services	23,756	11.5%	25,219	11.5%
Interest	43,813	21.2%	48,522	22.2%
Current transfers	26,906	13.0%	27,274	12.5%
Subsidies to business enterprises	6,942	3.4%	6,882	3.1%
Non-financial public enterprises	2,985	1.4%	2,959	1.4%
Public financial institutions	104	0.1%	103	0.0%
Government departmental enterprises	382	0.2%	378	0.2%
Private business	3,471	1.7%	3,441	1.6%
Grants transfers to households and individual 2)	19,773	9.6%	20,196	9.2%
Transfer to foreign countries and international credit institutions	190	0.1%	196	0.1%
Current transfers to other general government institutions and funds	16,789	8.1%	16,789	7.7%
Transfer to social security funds	2,518	1.2%	2,518	1.2%
Transfer to universities and technikons	8,395	4.1%	8,395	3.8%
Transfer to local authorities 3)	5,876	2.8%	5,876	2.7%
Total current expenditure	193,075	93.3%	204,293	93.5%
CAPITAL EXPENDITURE				
Acquisition of fixed capital assets, stock, land and other intangible assets	7,509	3.6%	7,965	3.6%
Capital transfers 3)	1,193	0.6%	1,105	0.5%
Purchases of shares in and loans to business	-	-	-	0.0%
Capital transfers and loans to other general government institutions and funds	5,219	2.5%	5,139	2.4%
Total capital expenditure	13,921	6.7%	14,209	6.5%
Subtotal	206,996	100.0%	218,502	100.0%
Plus: Contingency reserve	-	0.0%	1,100	0.5%
Total estimated expenditure	206,996	0.0%	219,602	0.0%

1) The classifications shown in this table was done by the Department of Finance and represents estimates for the period covered.

2) Incorporating mainly social services.

3) Including purchase of shares, loans and advances.

TABLE 6
ECONOMIC CLASSIFICATION OF CONSOLIDATED
NATIONAL AND PROVINCIAL EXPENDITURE 1)

R million	2000/01		2001/02	
	Estimate	% of total	Estimate	% of total
CURRENT EXPENDITURE				
Goods and Services	117,513	51.1%	123,134	50.8%
Remuneration of employees	90,693	39.4%	94,967	39.2%
Other goods and services	26,820	11.7%	28,167	11.6%
Interest	50,070	21.8%	52,789	21.8%
Current transfers	28,137	12.2%	29,251	12.1%
Subsidies to business enterprises	7,423	3.2%	7,509	3.1%
Non-financial public enterprises	3,192	1.4%	3,229	1.3%
Public financial institutions	111	0.0%	113	0.0%
Government departmental enterprises	408	0.2%	413	0.2%
Private business	3,711	1.6%	3,755	1.5%
Grants transfers to households and individual 2)	20,515	8.9%	21,540	8.9%
Transfer to foreign countries and international credit institutions	199	0.1%	202	0.1%
Current transfers to other general government institutions and funds	19,004	8.3%	20,249	8.4%
Transfer to social security funds	2,851	1.2%	3,037	1.3%
Transfer to universities and technikons	9,502	4.1%	10,125	4.2%
Transfer to local authorities 3)	6,651	2.9%	7,087	2.9%
Total current expenditure	214,724	93.3%	225,423	93.0%
CAPITAL EXPENDITURE				
Acquisition of fixed capital assets, stock, land and other intangible assets	8,864	3.9%	9,250	3.8%
Capital transfers 3)	1,243	0.5%	1,673	0.7%
Purchases of shares in and loans to business	-	0.0%	0	0.0%
Capital transfers and loans to other general government institutions and funds	5,354	2.3%	6,001	2.5%
Total capital expenditure	15,461	6.7%	16,924	7.0%
Subtotal	230,185	100.0%	242,347	100.0%
Plus: Contingency reserve	3,500	1.5%	8,000	3.3%
Total estimated expenditure	233,685	0.0%	250,347	0.0%

1) The classifications shown in this table was done by the Department of Finance and represents estimates for the period covered.

2) Incorporating mainly social services.

3) Including purchase of shares, loans and advances.

TABLE 7
FUNCTIONAL CLASSIFICATION
OF CONSOLIDATED EXPENDITURE
CLASSIFICATION OF MAIN BUDGETS 1)

R' million	1998/99				1999/00			
	Estimate	% of total	%-groei op 1995/96	% of GDP	Estimate	% of total	%-groei op 1995/96	% of GDP
General government services and unallocable expenditure 2)	10,759.5	5.2%		1.6%	11,901.2	5.4%		1.7%
Protection services	34,275.9	16.6%		5.2%	35,493.9	16.2%		5.0%
Defence	11,641.8	5.6%		1.8%	12,010.4	5.5%		1.7%
Police	14,435.1	7.0%		2.2%	15,284.4	7.0%		2.2%
Prisons	5,564.6	2.7%		0.9%	5,380.7	2.5%		0.8%
Justice	2,634.4	1.3%		0.4%	2,818.5	1.3%		0.4%
Social services	98,814.0	47.7%		15.1%	103,708.5	47.2%		14.6%
Education	46,347.3	22.4%		7.1%	48,532.3	22.1%		6.9%
Health	23,220.0	11.2%		3.6%	24,035.9	10.9%		3.4%
Social security and welfare	19,261.7	9.3%		2.9%	19,816.8	9.0%		2.8%
Housing and community development	8,534.5	4.1%		1.3%	9,854.5	4.5%		1.4%
Other 3)	1,450.6	0.7%		0.2%	1,469.0	0.7%		0.2%
Economic services	19,333.2	9.3%		3.0%	18,876.3	8.6%		2.7%
Water schemes and related services	2,521.1	1.2%		0.4%	2,403.6	1.1%		0.3%
Fuel and energy	52.0	0.0%		0.0%	34.8			
Agriculture, forestry and fishing	3,459.9	1.7%		0.5%	3,562.9	1.6%		0.5%
Mining, manufacturing and construction	1,562.2	0.8%		0.2%	1,514.2	0.7%		0.2%
Regional development	0.0	0.0%		0.0%	0.0	0.0%		0.0%
Transport and communication	8,271.3	4.0%		1.3%	8,154.0	3.7%		1.2%
Other economic services 4)	3,466.7	1.7%		0.5%	3,206.8	1.5%		0.5%
Interest	43,813.2	21.2%		6.7%	48,522.0	22.1%		6.8%
Reserve	0.0	0.0%		0.0%	1,100.0	0.5%		0.2%
Subtotal: Main Budgets	206,995.9	100.0%	#REF!	31.7%	219,601.9	100.0%	6.1%	31.0%
Plus: Additional funds made available in the Adjustments Estimates (net) 5)		0.0%		0.0%		0.0%		0.0%
of which roll-overs from previous year		0.0%		0.0%		0.0%		0.0%
Plus: Other expenditure that cannot be allocated in the Main Budget	0.0	0.0%		0.0%	0.0	0.0%		0.0%
Total estimated expenditure	206,995.9	100.0%		31.7%	219,601.9	100.0%		31.0%

1) These figures were estimated by the Department of Finance and may differ from data published by the CSS.

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

3) Including cultural, recreational and sport services

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

TABLE 7
FUNCTIONAL CLASSIFICATION
OF CONSOLIDATED EXPENDITURE
CLASSIFICATION OF MAIN BUDGETS 1)

R' million	2000/01			2001/02		
	Estimate	% of total	% of GDP	Estimate	% of total	% of GDP
General government services and unallocable expenditure 2)	12,414.8	5.3%	1.6%	13,482.0	5.4%	1.6%
Protection services	37,221.7	15.9%	4.9%	38,917.7	15.5%	4.7%
Defence	12,065.1	5.2%	1.6%	12,546.8	5.0%	1.5%
Police	15,969.8	6.8%	2.1%	16,609.8	6.6%	2.0%
Prisons	6,197.3	2.7%	0.8%	6,597.4	2.6%	0.8%
Justice	2,989.5	1.3%	0.4%	3,163.7	1.3%	0.4%
Social services	110,185.2	47.2%	14.4%	115,648.4	46.2%	14.0%
Education	51,560.4	22.1%	6.7%	54,086.6	21.6%	6.5%
Health	26,336.7	11.3%	3.4%	28,324.5	11.3%	3.4%
Social security and welfare	20,718.4	8.9%	2.7%	21,605.8	8.6%	2.6%
Housing and community development	9,930.0	4.2%	1.3%	9,932.2	4.0%	1.2%
Other 3)	1,639.6	0.7%	0.2%	1,699.3	0.7%	0.2%
Economic services	20,293.0	8.7%	2.6%	21,509.6	8.6%	2.6%
Water schemes and related services	2,889.6	1.2%	0.4%	3,044.5	1.2%	0.4%
Fuel and energy	51.1	0.0%	0.0%	62.2	0.0%	0.0%
Agriculture, forestry and fishing	3,335.6	1.4%	0.4%	3,657.8	1.5%	0.4%
Mining, manufacturing and construction	1,664.2	0.7%	0.2%	1,675.5	0.7%	0.2%
Regional development	0.0	0.0%	0.0%	0.0	0.0%	0.0%
Transport and communication	8,874.9	3.8%	1.2%	9,115.9	3.6%	1.1%
Other economic services 4)	3,477.5	1.5%	0.5%	3,953.7	1.6%	0.5%
Interest	50,070.0	21.4%	6.5%	52,789.0	21.1%	6.4%
Reserve	3,500.0	1.5%	0.5%	8,000.0	3.2%	1.0%
Subtotal: Main Budgets	233,684.7	100.0%	30.5%	250,346.7	100.0%	30.2%
Plus: Additional funds made available in the Adjustments Estimates (net) 5)		0.0%	0.0%		0.0%	0.0%
of which roll-overs from previous year		0.0%	0.0%		0.0%	0.0%
Plus: Other expenditure that cannot be allocated in the Main Budget	0.0	0.0%	0.0%	0.0	0.0%	0.0%
Total estimated expenditure	233,684.7	100.0%	30.5%	250,346.7	100.0%	30.2%

1) These figures were estimated by the Department of Finance and may differ from data published by the CSS.

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

3) Including cultural, recreational and sport services

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

TABLE 8
TOTAL DEBT OF GOVERNMENT 1)

Year ending 31 March R million	1975	1976	1977	1978	1979	1980	1981
Marketable domestic debt	6,837	8,299	9,149	11,055	12,550	13,424	14,897
Government bonds	6,408	7,599	8,425	10,334	11,897	12,776	14,502
Other 3)	429	700	724	721	653	648	395
Non-marketable domestic debt 4)	1,111	959	1,603	1,951	2,934	3,997	4,326
Total domestic debt	7,948	9,258	10,752	13,006	15,484	17,421	19,223
Total foreign debt 5)	524	1,005	1,342	1,245	811	730	630
Total loan debt	8,472	10,263	12,094	14,251	16,295	18,151	19,853
Gold and Foreign Exchange Contingency Reserve Account 6)	-	-	-	-	-	-	-
Total debt	8,472	10,263	12,094	14,251	16,295	18,151	19,853
Composition of debt:							
Marketable debt	80.7%	80.9%	75.6%	77.6%	77.0%	74.0%	75.0%
Government bonds	75.6%	74.0%	69.7%	72.5%	73.0%	70.4%	73.0%
Other 3)	5.1%	6.8%	6.0%	5.1%	4.0%	3.6%	2.0%
Non-marketable debt 4)	13.1%	9.3%	13.3%	13.7%	18.0%	22.0%	21.8%
Total domestic debt	93.8%	90.2%	88.9%	91.3%	95.0%	96.0%	96.8%
Total foreign debt 5)	6.2%	9.8%	11.1%	8.7%	5.0%	4.0%	3.2%
Total loan debt	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Gold and Foreign Exchange Contingency Reserve Account 6)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total debt	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Percentages of GDP:							
Total domestic debt	32.4%	33.8%	35.0%	38.1%	38.5%	35.3%	30.6%
Total foreign debt	2.1%	3.7%	4.4%	3.6%	2.0%	1.5%	1.0%
Total loan debt	34.6%	37.5%	39.3%	41.8%	40.5%	36.8%	31.6%
Total debt	34.6%	37.5%	39.3%	41.8%	40.5%	36.8%	31.6%

Sources: South African Reserve Bank
and Department of Finance

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

2) As projected at the end of January 1999.

3) Includes marketable bills and loan levies, as well as other money market instruments.

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

5) Valued at appropriate foreign exchange rates up to 31 March 1998 as at the end of each period. 31 March 1999 valued at exchange rates prevailing on 29 January 1999. From 1 April 1999 to 31 March 2002 valuation is done on exchange rates prevailing on 29 January 1999.

6) Forward cover losses on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 1999 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)

Year ending 31 March R million	1982	1983	1984	1985	1986	1987	1988
Marketable domestic debt	17,405	20,980	23,894	28,651	33,544	39,956	47,385
Government bonds	16,710	20,199	23,463	27,797	32,808	39,195	47,173
Other 3)	695	781	431	854	736	761	212
Non-marketable domestic debt 4)	3,416	3,320	4,183	4,187	3,646	4,443	7,675
Total domestic debt	20,821	24,300	28,077	32,838	37,190	44,399	55,060
Total foreign debt 5)	1,118	1,229	1,441	2,201	2,295	2,446	2,442
Total loan debt	21,939	25,529	29,518	35,039	39,485	46,845	57,502
Gold and Foreign Exchange Contingency Reserve Account 6)	174	892	655	2,033	1,940	3,469	2,554
Total debt	22,113	26,421	30,173	37,072	41,425	50,314	60,056
Composition of debt:							
Marketable debt	78.7%	79.4%	79.2%	77.3%	81.0%	79.4%	78.9%
Government bonds	75.6%	76.5%	77.8%	75.0%	79.2%	77.9%	78.5%
Other 3)	3.1%	3.0%	1.4%	2.3%	1.8%	1.5%	0.4%
Non-marketable debt 4)	15.4%	12.6%	13.9%	11.3%	8.8%	8.8%	12.8%
Total domestic debt	94.2%	92.0%	93.1%	88.6%	89.8%	88.2%	91.7%
Total foreign debt 5)	5.1%	4.7%	4.8%	5.9%	5.5%	4.9%	4.1%
Total loan debt	99.2%	96.6%	97.8%	94.5%	95.3%	93.1%	95.7%
Gold and Foreign Exchange Contingency Reserve Account 6)	0.8%	3.4%	2.2%	5.5%	4.7%	6.9%	4.3%
Total debt	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Percentages of GDP:							
Total domestic debt	28.5%	29.2%	29.6%	29.6%	29.4%	29.7%	31.6%
Total foreign debt	1.5%	1.5%	1.5%	2.0%	1.8%	1.6%	1.4%
Total loan debt	30.0%	30.6%	31.1%	31.5%	31.3%	31.4%	33.0%
Total debt	30.3%	31.7%	31.8%	33.4%	32.8%	33.7%	34.5%

Sources: South African Reserve Bank
and Department of Finance

- 1) Debt of the Central Government, excluding extra-budgetary institutions and social security funds. Figures prior to 1994/95 exclude the converted debt of the former TBVC states and self-governing territories in terms of section 239 of the 1993 Constitution and are, therefore, not comparable with those thereafter.
- 2) As projected at the end of January 1999.
- 3) Includes marketable bills and loan levies, as well as other money market instruments.
- 4) Includes non-marketable bills and loan levies, floating rate bonds and debentures.
- 5) Valued at appropriate foreign exchange rates up to 31 March 1998 as at the end of each period. 31 March 1999 valued at exchange rates prevailing on 29 January 1999. From 1 April 1999 to 31 March 2002 valuation is done on exchange rates prevailing on 29 January 1999.
- 6) Forward cover losses on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 1999 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)

Year ending 31 March R million	1989	1990	1991	1992	1993	1994	1995
Marketable domestic debt	61,124	72,923	85,546	104,646	138,681	181,890	223,658
Government bonds	60,860	71,026	82,824	100,662	132,853	174,613	218,958
Other 3)	264	1,897	2,722	3,984	5,828	7,277	4,700
Non-marketable domestic debt 4)	5,386	6,883	7,989	6,520	4,703	2,879	7,706
Total domestic debt	66,510	79,806	93,535	111,166	143,384	184,769	231,364
Total foreign debt 5)	2,227	2,090	1,770	2,940	2,348	5,201	8,784
Total loan debt	68,737	81,896	95,305	114,107	145,731	189,969	240,148
Gold and Foreign Exchange Contingency Reserve Account 6)	11,158	14,140	10,351	12,508	8,934	2,190	4,147
Total debt	79,895	96,036	105,656	126,615	154,665	192,160	244,295
Composition of debt:							
Marketable debt	76.5%	75.9%	81.0%	82.6%	89.7%	94.7%	91.6%
Government bonds	76.2%	74.0%	78.4%	79.5%	85.9%	90.9%	89.6%
Other 3)	0.3%	2.0%	2.6%	3.1%	3.8%	3.8%	1.9%
Non-marketable debt 4)	6.7%	7.2%	7.6%	5.1%	3.0%	1.5%	3.2%
Total domestic debt	83.2%	83.1%	88.5%	87.8%	92.7%	96.2%	94.7%
Total foreign debt 5)	2.8%	2.2%	1.7%	2.3%	1.5%	2.7%	3.6%
Total loan debt	86.0%	85.3%	90.2%	90.1%	94.2%	98.9%	98.3%
Gold and Foreign Exchange Contingency Reserve Account 6)	14.0%	14.7%	9.8%	9.9%	5.8%	1.1%	1.7%
Total debt	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Percentages of GDP:							
Total domestic debt	31.7%	32.1%	32.9%	34.7%	41.2%	46.7%	51.8%
Total foreign debt	1.1%	0.8%	0.6%	0.9%	0.7%	1.3%	2.0%
Total loan debt	32.8%	32.9%	33.6%	35.6%	41.9%	48.0%	53.8%
Total debt	38.1%	38.6%	37.2%	39.5%	44.5%	48.6%	54.7%

Sources: South African Reserve Bank
and Department of Finance

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

2) As projected at the end of January 1999.

3) Includes marketable bills and loan levies, as well as other money market instruments.

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

5) Valued at appropriate foreign exchange rates up to 31 March 1998 as at the end of each period. 31 March 1999 valued at exchange rates prevailing on 29 January 1999. From 1 April 1999 to 31 March 2002 valuation is done on exchange rates prevailing on 29 January 1999.

6) Forward cover losses on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 1999 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)

Year ending 31 March R million	1996	1997	1998	1999 ²⁾	2000	2001	2,002
Marketable domestic debt	263,915	290,424	318,773	345,315	366,842	388,732	407,290
Government bonds	253,215	276,124	301,488	325,515	344,042	362,432	376,990
Other ³⁾	10,700	14,300	17,285	19,800	22,800	26,300	30,300
Non-marketable domestic debt ⁴⁾	4,628	6,421	2,775	2,584	2,547	2,498	2,372
Total domestic debt	268,543	296,845	321,548	347,899	369,389	391,230	409,662
Total foreign debt ⁵⁾	10,944	11,394	14,560	16,006	17,415	22,287	29,246
Total loan debt	279,487	308,239	336,108	363,905	386,804	413,517	438,908
Gold and Foreign Exchange Contingency Reserve Account ⁶⁾	-	2,169	73	13,500	-	-	-
Total debt	279,487	310,408	336,181	377,405	386,804	413,517	438,908
Composition of debt:							
Marketable debt	94.4%	93.6%	94.8%	91.5%	94.8%	94.0%	92.8%
Government bonds	90.6%	89.0%	89.7%	86.3%	88.9%	87.6%	85.9%
Other ³⁾	3.8%	4.6%	5.1%	5.2%	5.9%	6.4%	6.9%
Non-marketable debt ⁴⁾	1.7%	2.1%	0.8%	0.7%	0.7%	0.6%	0.5%
Total domestic debt	96.1%	95.6%	95.6%	92.2%	95.5%	94.6%	93.3%
Total foreign debt ⁵⁾	3.9%	3.7%	4.3%	4.2%	4.5%	5.4%	6.7%
Total loan debt	100.0%	99.3%	100.0%	96.4%	100.0%	100.0%	100.0%
Gold and Foreign Exchange Contingency Reserve Account ⁶⁾	-	0.7%	-	3.6%	-	-	-
Total debt	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Percentages of GDP:							
Total domestic debt	53.9%	53.4%	53.0%	53.2%	52.1%	51.0%	49.4%
Total foreign debt	2.2%	2.0%	2.4%	2.4%	2.5%	2.9%	3.5%
Total loan debt	56.1%	55.4%	55.4%	55.6%	54.6%	53.9%	53.0%
Total debt	56.1%	55.8%	55.4%	57.7%	54.6%	53.9%	53.0%

Sources: South African Reserve Bank
and Department of Finance

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

2) As projected at the end of January 1999.

3) Includes marketable bills and loan levies, as well as other money market instruments.

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

5) Valued at appropriate foreign exchange rates up to 31 March 1998 as at the end of each period. 31 March 1999 valued at exchange rates prevailing on 29 January 1999. From 1 April 1999 to 31 March 2002 valuation is done on exchange rates prevailing on 29 January 1999.

6) Forward cover losses on the Gold and Foreign Exchange Contingency Reserve Account on 31 March 1999 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
FURNISHED BY THE NATIONAL GOVERNMENT

R million	As at 31 March 1997		
	Domestic	Foreign	Total
GENERAL GOVERNMENT SECTOR	6,386	-	6,386
National Government	6,386	-	6,386
National Parks Board	18	-	18
South African Roads Board	3,221	-	3,221
Universities, technikons and schools	1,477	-	1,477
Former TBVC states and self-governing territories	1,062	-	1,062
Departments: Guarantee scheme for Housing	-	-	-
Loans to Employees	608	-	608
Local government	-	-	-
Greater Soweto Councils	-	-	-
City Council of Johannesburg	-	-	-
PUBLIC ENTERPRISES	41,904	19,708	61,612
Non-financial	39,445	14,339	53,784
Armcor	131	-	131
Atomic Energy Corporation of South Africa	476	-	476
Bank Note Company	12	-	12
Eskom	-	5,512	5,512
Kalahari East Water Board	38	-	38
Komati Basin Water Authority	404	-	404
Lesotho Highlands Development Authority	1,264	2,300	3,564
Maize Board	154	-	154
Rail Commuter Corporation	1,054	-	1,054
South African Mint Company	249	-	249
South African Wool Board	-	-	-
Telkom South Africa	7,584	1,611	9,195
Trans-Caledon Tunnel Authority	4,000	278	4,278
Transnet	23,948	4,638	28,586
Umzimkulwana Irrigation Council	131	-	131
Financial	2,459	5,369	7,828
Development Bank of Southern Africa	-	1,017	1,017
Industrial Development Corporation of South Africa	-	4,352	4,352
South African Housing Trust	2,147	-	2,147
South African National Housing Fund	-	-	-
National Housing Commission	312	-	312
PRIVATE SECTOR	253		253
Agricultural Co-operatives and irrigation boards	253		253
East Rand Proprietary Mines Limited	-		-
Gazankulu Gold Holdings	-		-
FOREIGN SECTOR	1,651	3,544	5,195
South African Reserve Bank (foreign central banks and governments)	1,651	3,544	5,195
Debt Standstill Agreement funds	-	-	-
TOTAL	50,194	23,252	73,446

TABLE 9
FINANCIAL GUARANTEES
FURNISHED BY THE NATIONAL GOVERNMENT

R million	As at 31 March 1998		
	Domestic	Foreign	Total
GENERAL GOVERNMENT SECTOR	6,822	-	6,822
National Government	6,821	-	6,821
National Parks Board	18	-	18
South African Roads Board	3,837	-	3,837
Universities, technikons and schools	1,298	-	1,298
Former TBVC states and self-governing territories	976	-	976
Departments: Guarantee scheme for Housing	-	-	-
Loans to Employees	692	-	692
Local government	1	-	1
Greater Soweto Councils	-	-	-
City Council of Johannesburg	1	-	1
PUBLIC ENTERPRISES	39,971	24,650	64,621
Non-financial	37,509	11,933	49,442
Armcor	131	-	131
Atomic Energy Corporation of South Africa	297	-	297
Bank Note Company	12	-	12
Eskom	-	3,889	3,889
Kalahari East Water Board	43	-	43
Komati Basin Water Authority	840	-	840
Lesotho Highlands Development Authority	1,052	2,329	3,381
Maize Board	-	-	-
Rail Commuter Corporation	1,427	-	1,427
South African Mint Company	41	-	41
South African Wool Board	-	-	-
Telkom South Africa	4,646	712	5,358
Trans-Caledon Tunnel Authority	5,030	709	5,739
Transnet	23,819	4,294	28,113
Umzimkulwana Irrigation Council	171	-	171
Financial	2,462	12,717	15,179
Development Bank of Southern Africa	-	9,411	9,411
Industrial Development Corporation of South Africa	-	3,306	3,306
South African Housing Trust	2,178	-	2,178
South African National Housing Fund	-	-	-
National Housing Commission	284	-	284
PRIVATE SECTOR	204		204
Agricultural Co-operatives and irrigation boards	204		204
East Rand Proprietary Mines Limited	-		-
Gazankulu Gold Holdings	-		-
FOREIGN SECTOR	1,112	3,584	3,584
South African Reserve Bank (foreign central banks and governments)	1,112	-	-
Debt Standstill Agreement funds	-	3,584	3,584
TOTAL	48,109	28,234	75,231