

# Overview

*Alongside the annual Budget Speech to Parliament, National Treasury produces a set of complementary publications providing comprehensive information on government's revenue raising and spending plans. One of these documents, the Estimates of National Expenditure, details the spending plans of national departments, including measurable objectives, three-year spending estimates, policy developments, service delivery indicators and targets, and summary progress reports on recent outputs.*

*The Minister of Finance's Budget Speech and the Budget Review put these plans in context by providing an overview of the economic outlook, fiscal policy, tax proposals, overall spending plans and developments in intergovernmental financial relations.*

*A key feature of the 2004 Estimates of National Expenditure is the introduction of a new reporting format that replaces the old 'standard item' classification. The new format reclassifies existing expenditure items in line with international standards, improves management information and provides legislatures with information that reinforces their oversight role.*

## Medium-term expenditure framework

Government's medium term expenditure framework (MTEF) contains three-year spending plans of national and provincial departments. The MTEF includes transfers from national and provincial spheres to local government, extra-budgetary agencies, constitutional institutions and commissions, and tertiary institutions. Budgeting for service delivery based on policy priorities, and within clear constraints, is one of the features of the three-year spending framework. The MTEF also improves the management of public finances as government's medium-term fiscal targets, tax policy and debt management may be linked to agreed spending commitments.

The *Estimates of National Expenditure* (ENE) presents the following information: government's spending estimates for the next three financial years (2004/05 – 2006/07), expenditure outcomes for the past three years (2000/01 – 2002/03), revised estimates for the current financial year, and service delivery achievements and future commitments. The *Estimates of National Expenditure* seeks to provide a tool to enhance the accountability of the executive to Parliament and civil society, and to allow for review and monitoring of government's service delivery and spending plans.

The main budget framework in table 1 shows the expenditure from the National Revenue Fund for the period 2000/01 to 2006/07. Statutory appropriations comprise mainly debt costs, the provincial equitable share and skills development funds, and are appropriated in terms of separate Acts of Parliament, rather than an annual Appropriation Act. Salaries of Members of Parliament and of judges, and standing appropriations are also included. Other allocations to national departments, conditional grants to provincial and local government and the local government equitable share are subject to expenditure limits set out in an Appropriation Bill for the year.

Skills development funding is financed by a levy on payroll, which flows through the National Revenue Fund to the various Sector Education and Training Authorities, and the National Skills Fund. The latter finances special training needs and training for the unemployed. The levy is payable by private sector employers and is expected to yield R4,3 billion in 2004/05, rising to R4,7 billion in 2006/07.

The estimates include a contingency reserve to deal with unforeseen circumstances. This provides for allocations that may be voted in an Adjustments Appropriation later in the financial year to provide for expenditure that is currently unforeseen but which may be unavoidable. The contingency reserve is R2,5 billion in 2004/05, R4,0 billion in 2005/06, and R8,0 billion in 2006/07. In subsequent budgets, the contingency reserve may be drawn down to accommodate adverse macroeconomic developments, make funds available following natural or other disasters, or respond to any new government priorities.

**Table 1: Main budget framework, 2000/01 – 2006/07**

	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
R million	Outcome	Outcome	Outcome	Revised estimate	Medium-term estimates		
<b>Revenue (National Revenue Fund)</b>							
Tax revenue (gross)	220,334	252,298	282,180	303,318	333,694	364,449	398,608
Departmental & other receipts and repayments	3,654	4,169	4,587	6,704	6,590	7,023	7,342
Less: SACU transfers	-8,396	-8,205	-8,259	-9,723	-13,328	-11,206	-11,948
<b>Total revenue</b>	<b>215,592</b>	<b>248,262</b>	<b>278,508</b>	<b>300,300</b>	<b>326,956</b>	<b>360,266</b>	<b>394,002</b>
<i>Percentage of GDP</i>	23.6%	24.6%	24.2%	24.6%	24.6%	24.7%	24.7%
<b>Expenditure</b>							
<b>Statutory appropriations</b>							
State debt cost	46,321	47,581	46,808	47,326	50,432	53,986	57,945
Provincial equitable share	98,398	107,460	123,457	144,743	159,971	173,852	186,392
Skills development funds	902	2,541	3,259	3,700	4,300	4,500	4,700
Other	301	335	350	183	197	208	221
<b>Appropriated by vote</b>							
Current payments <sup>1</sup>	40,765	47,129	52,300	58,040	64,323	68,714	73,950
Transfers and subsidies	44,036	53,117	60,344	72,441	81,747	93,036	100,878
Payments for capital assets <sup>1</sup>	3,212	4,741	5,012	5,252	5,434	6,357	6,973
Contingency reserve	–	–	–	–	2,500	4,000	8,000
<b>Total expenditure</b>	<b>233,934</b>	<b>262,905</b>	<b>291,529</b>	<b>331,685</b>	<b>368,904</b>	<b>404,654</b>	<b>439,058</b>
<i>Percentage of GDP</i>	25.6%	26.0%	25.4%	27.1%	27.7%	27.8%	27.6%
<i>Percentage increase</i>	8.9%	12.4%	10.9%	13.8%	11.2%	9.7%	8.5%
<b>Deficit(-)</b>	<b>-18,342</b>	<b>-14,642</b>	<b>-13,021</b>	<b>-31,385</b>	<b>-41,948</b>	<b>-44,388</b>	<b>-45,056</b>
<i>Percentage of GDP</i>	-2.0%	-1.4%	-1.1%	-2.6%	-3.1%	-3.0%	-2.8%
<i>Gross domestic product</i>	914,634	1,010,921	1,149,890	1,223,198	1,331,796	1,455,626	1,592,571

1. Excludes conditional grants to provinces and local government, which are included in transfers and subsidies.

## Total spending

The main budget provides for expenditure of R368,9 billion in 2004/05, increasing to R439,0 billion in 2006/07, at an annual average growth rate of 9,1 per cent a year. Compared with the 2003 Budget forward estimates, total expenditure is increased by R9,7 billion in 2004/05.

The main budget includes unallocated amounts of R1,0 billion in 2004/05, R2,0 billion in 2005/06 and R3,0 billion in 2006/07 for black economic empowerment.

Table 2 on page ix sets out the main budget expenditure estimates by department for the seven-year period from 2000/01 to 2006/07. Tables 3 and 4 detail expenditure estimates by economic classification and amounts to be appropriated for 2004/05, respectively.

Information on conditional grants is summarised in tables 5a and 5b. Table 6 indicates training expenditure by vote and Table 7 presents information and communication technology expenditure. Table 8 summarises infrastructure spending by vote.

Expenditure tables detailing budget outcomes and medium-term estimates for various types of spending are included as annexures in each of the respective chapters, and are classified in the new economic reporting format.

## **Implementation of the new economic reporting format**

The *2004 Estimates of National Expenditure* introduces a new reporting format that replaces the old ‘standard item’ classification. A brief overview of the format is provided in this section, with more detailed definitions in Annexure A.

An important component of the budget reform programme was initiated in 1998 when National Treasury started a process of reclassifying the existing expenditure items of government in line with the requirements of the Government Finance Statistics (GFS) classification developed by the International Monetary Fund (IMF). This was to ensure compliance with the requirements of the Special Data Dissemination Standard (SDDS), a minimum reporting standard set by the IMF to which South Africa is a signatory.

During this process, many inconsistencies in the application of existing classification standards were identified. For example, disposable baby nappies were found to be classified as capital expenditure and major school rebuilding projects as current expenditure. This was mainly due to classification rules being inconsistently applied and limited control over their application. In addition, departments were allowed to create their own accounting codes on the systems, leading to a vast number of codes and hundreds of duplications. The previous classification regime was outdated and improperly used, and needed to be replaced with a more appropriate classification in line with international best practice.

The conversion to a new reporting format was first initiated at the provincial level in 1999, with the introduction of a GFS format as part of the Gauteng Provincial Budget. This reform involved the introduction of a new economic classification in line with the 1986 version of the GFS, and was included in budget documentation alongside the old “standard item” classification. Over the next two years, the system was implemented in all provinces. A similar reform was introduced at the national level, with the annual publication of the *Estimates of National Expenditure* (ENE).

While this project was initiated to develop a new budget format, it was also necessary for the existing chart of accounts to be amended as it contains the detailed spending items supporting the budget format. A detailed description of the standard chart of accounts is provided on pages 1007 to 1026.

## **Development of the new economic reporting format**

The development of the new economic reporting format started at the detailed level with the development of a new chart of accounts. The first phase of developing the new chart was based on the strict GFS reporting standards as well as the International Public Sector Accounting Standards (IPSAS) issued by the International Federation of Accountants (IFAC). This ensured that the new chart includes a standard list of expenditure items that is in line with international accounting and economic reporting standards.

The first draft of the new chart condensed approximately 2 million items into a shorter list by eliminating duplications and items that were no longer in use. Once this broad structure was completed, further work was done on developing the new reporting format using the information gathered during the chart development process. The guiding principle used for refining the format was the need for appropriate management information and the requirement to provide legislatures with information that would reinforce their oversight role.

## Compliance with international classification standards

The new format caters for various types of reporting. In order to eliminate unnecessary reclassification of financial data in the systems of government, and through its alignment with GFS and IPSAS, it ensures compliance with international economic and accounting reporting standards. Both these sets of standards are fully compliant with accrual accounting.

The chart and the new format include elements of a number of other classification systems in order to ensure compliance with international classification standards. These include:

- The System of National Accounts (SNA) – This will provide data to economists responsible for compiling the National Accounts of South Africa.
- The Central Product Classification (CPC) – This information is important for compiling product statistics prepared by Statistics South Africa. It is provided for in the chart when possible.
- The International Standard Industrial Classification (ISIC) – This classification will be used to categorise public entities according to the industry within which they operate.
- The North Atlantic Treaty Organisation Classification (NATO) – This classification was adopted before World War II as a defence supply chain classification system, and is now used by most defence departments to classify logistical items. Interfaces with this classification system are provided for in the chart, in line with existing interfaces used by the Department of Defence.
- Classifications of Functions of Government (COFOG) – This provides for a uniform classification of the internationally recognised functions of government.

## Design principles

The new reporting tables have been designed in accordance with five main principles:

- Labelling must be in line with the Constitution.
- Labelling should be clear, user friendly and easily accessible both for the user and the clerk completing forms.
- Labelling should be transparent and serve to enhance accountability.
- Items should be grouped together so that they easily lend themselves to calculating relevant economic variables, for example, final consumption by government.
- Items should be displayed so that GFS tables can easily be extracted for making international comparisons.

### *Constitutional requirements*

The South African Constitution gives a very specific meaning to the term *grant*, which is different from the interpretation of the same term used in the GFS. In the GFS, the term *grant* includes all funds flowing from one level of government to another level. However, in the South African context, the main flows of funds to provinces are not appropriated as *grants* but are identified as direct charges on the National Revenue Fund. It is therefore not possible to identify these flows as grants in the South African context, but rather to provide for an item, called *transfers*, that includes all these transactions.

### *Clarity and accessibility*

The labelling of each item in the newly designed reporting table is clear and precise in order to make information easily accessible. Unambiguous terminology is used that can be easily understood by all users, including those who are not familiar with national accounts.

In the newly designed tables, cash accounting terminology is used. This is to ensure that labelling reflects the actual content of the various items. When accrual accounting is introduced, labelling will change accordingly.

#### *Transparency and accountability*

The improvement of transparency and accountability is a fundamental requirement of the Public Finance Management Act (PFMA). The new format provides additional expenditure information that in the past formed part of very general reporting items. For example, more detail is provided on transfers, indicating the amount of funds appropriated for but not directly spent by a department. More importantly, the new format clearly shows the beneficiary of such transfers.

#### *Relevant economic variables*

It is important to group items so that it is possible to calculate important economic variables from expenditure tables. For example, sales of current goods and services have a direct influence on the variable, *government final consumption* and thus on gross domestic product (GDP), whereas transfers have a direct influence on *government disposable income*, but not on GDP. It is therefore important to make items correspond to relevant variables, or at least to ensure that no main item contains more than one variable.

#### *International comparison*

The new format of the economic classification facilitates comparisons and adherence to international standards. Although it is based on GFS principles, the presentation format is adapted to South African circumstances. The South African Reserve Bank will provide the data in the exact structure and use the exact item labelling of the GFS. By using data from the core financial systems of government, South Africa is able to comply with the requirements of the Special Data Dissemination Standard (SDDS), set by the IMF.

The new economic format is also in line with international accounting requirements. In the development of the new format and the chart of accounts that supports the new format, IPSAS standards set by IFAC have been used as guiding principles for developing the new accounting framework. Consequently, both the new economic format and the new chart of accounts are fully IPSAS compliant.

## **Format of the new tables**

### **Receipts**

The aim of the receipts table is to distinguish clearly between receipts collected on behalf of the National Revenue Fund and other receipts generated from departmental activities and receipts in the form of transfers from abroad. The items, *sales of goods and services* and *fines, penalties and forfeits*, represent receipts generated by departmental activities and are directly under the control of the department. These receipts are important for policy analysis purposes, as they provide an indication of the department's ability to recover costs. The table provides for detailed line items providing more information on the type of goods and services sold by the department. For example, in a health department, detail will be included on hospital fees received.

### **Payments**

One of the major improvements in the new economic format is the separation of all transfers from expenditure controlled directly by departments. In the past, capital expenditure included capital transfers. This led to ambiguity, as these numbers provided an incorrect picture of the contribution

to capital formation made by departments. Furthermore, for many transfers to institutions or agencies, it is impractical to separate current from capital transfers. The new format therefore proposes that capital transfers be included with other transfers and not as capital formation of the specific entity. Expenditure is divided into three broad categories, namely *current payments, transfers and subsidies* and *payments for capital assets*.

#### *Current payments*

This part of the table provides for funds directly spent by the department. Detail is provided on personnel-related expenditure in the item, *compensation of employees*. In this item there is a clear distinction between normal salary costs and government contributions to pension and provident funds. This is required for economic reporting purposes.

The item, *goods and services*, will in most instances be the second largest spending item for departments. The specific details of purchases of each department are provided, giving an indication of the four largest spending items by department. For example, in an education department schoolbooks could be listed, while in a health department medicines might be listed. This allows the classification to be adapted for the particular data needs of each department, thereby facilitating oversight and policy analysis.

The item, *interest and rent on land*, would for most departments be very small, but it is important to provide this as separate data fields for international economic reporting purposes. This item is of particular interest for the calculation of the government's contribution to South Africa's national income.

#### *Transfers and subsidies*

The second part of the payments table provides for funds that are transferred to other institutions, businesses and individuals, and therefore does not constitute final expenditure by the department. The item, *transfers*, is sub-divided into the various sectors receiving funding from government. This will provide clear information about the targeted recipients or beneficiaries of departmental spending.

There are some important improvements from the previous format. First, services procured from institutions, previously recorded as transfer payments, will in future not be recorded as *transfers* to the institutions, but as *goods and services*. Second, detail is also provided on *subsidies* to public corporations and private enterprises as these payments usually have a direct policy outcome, either by subsidising the price of goods and services or by influencing the level of production. An example is a subsidy for buses.

The difficulty of identifying capital transfers has led to the GFS and IPSAS recommending the presentation of capital transfers as part of the operating account. This is done by providing for a total category that includes both current and capital transfers. The new format is in line with this principle. In some instances it is possible to identify clearly a certain transfer as being of a capital nature. In such cases the information on capital transfers will be included in a note to the budget document of the department. When the distinction is not clear, the transfer is considered to be current. It should be noted that these capital transfers will still be included in the operating account, as these transactions do not contribute to capital formation by the department itself.

#### *Payments for capital assets*

In economic terms, it is important to identify capital expenditure as a separate item, because this shows government's contribution to capital formation in South Africa as well as the government's spending on infrastructure. For this reason the table distinguishes between assets of a fixed nature, such as buildings and other fixed structures, and movable assets. The asset categories are in line

with the GFS and IPSAS reporting requirements, and provide adequate details for departments to compile an asset register.

## **Standard chart of accounts**

The standard chart of accounts consists of the coding of items used for classification, budgeting, recording and reporting of revenue and expenditure within the accounting system. It represents the detailed version of the new economic reporting format that will form the backbone of the financial accounting system.

The development of the new chart was a consultative process, with key stakeholders being included from the design and formulation stage. During the design phase of the project, the project team and stakeholders ensured that the new chart would fully support economic, accounting and statistical reporting requirements for the medium to long term.

The project to replace the chart of accounts of government with a new standardised chart has the following advantages for government:

- It contributes towards greater transparency for both reporting and comparative analysis purposes.
- It offers a basis for various methods of information analysis, because it complies with various classification systems.
- It facilitates a standardised process for transacting in all national and provincial departments, thereby improving the mobility of finance personnel between various departments.
- It facilitates the automated production of financial statements and other reporting information.
- It allows for meaningful consolidation at various levels, as it properly identifies all transactions between various levels of government.
- It maintains a ‘single version of truth’ for all reports, in that the various financial systems used by different national and provincial departments will have the same basis for data classification, ensuring consistency in the financial reports disseminated into the public domain.

## **Design standards and principles**

The first logical step in designing the new standard chart of accounts was to ensure that the minimum acceptable standards for compliance with the accounting, economic and statistical principles were catered for. Care was taken to ensure that these different classification regimes were harmonised in the chart. Where harmonisation was not possible, the appropriate mappings were built into the chart in order to ensure compliance. This was completed at the outset and the chart will satisfy the requirements of all the different classification systems identified above.

The broad design principles used for the development of the new chart are listed below:

- The new chart has been developed in the spirit of good governance and practice required by the Constitution and PFMA. The South African context has been maintained as the guiding principle for the development of the chart; the needs of both users and capturers of information have been considered through frequent interaction and consultation.
- The chart conforms to existing generally recognised accounting standards currently being used by government, as well as any new accounting standards being developed for government.
- The reporting requirements of all the relevant stakeholders have been catered for in the proposed new chart.
- The new chart caters for both the existing modified cash basis of accounting and for the introduction of accrual accounting principles in future.

The chart caters for very specific information requirements of national and provincial departments. The aim is to provide better-quality information for policy-making and internal management purposes.

Summary tables

Table 2: Summary of expenditure outcomes and Medium Term Expenditure Estimates from 2000/01 to 2006/07 per vote

Table 3: Summary of expenditure outcomes and Medium Term Expenditure Estimates from 2000/01 to 2006/07 per economic classification

Table 4: Summary of amounts to be appropriated from the National Revenue Fund for 2004/05

Table 5a: Summary of conditional grants to provinces

Table 5b: Summary of conditional grants to local government (municipalities)

Table 6: Summary of training expenditure per Vote

Table 7: Summary of information and communication technology expenditure by Vote

Table 8: Summary of infrastructure spending by Vote



Table 2: Summary of expenditure outcomes and Medium Term Expenditure Estimates from 2000/01 to 2006/07 per Vote

Vote number and title	Expenditure outcome			Adjusted Appropriation	Revised Estimate	Medium-term expenditure estimate		
	Audited	Audited	Preliminary outcome			2004/05	2005/06	2006/07
	2000/01	2001/02	2002/03			2003/04	2004/05	2005/06
<b>CENTRAL GOVERNMENT ADMINISTRATION</b>								
1. The Presidency	91 353	101 153	138 790	151 031	151 031	173 236	188 922	203 113
2. Parliament	266 690	269 556	312 461	456 465	456 465	588 137	613 255	664 047
3. Foreign Affairs	1 435 222	1 994 609	2 339 401	2 328 579	2 260 102	2 485 814	2 699 290	2 904 020
4. Home Affairs	1 645 730	1 119 506	1 367 035	2 132 688	2 053 439	2 273 492	2 690 075	2 380 595
5. Provincial and Local Government	3 647 651	4 653 066	6 556 760	9 466 231	9 461 921	12 850 768	14 370 586	15 914 319
6. Public Works	3 569 856	3 705 202	4 202 187	4 651 985	4 651 985	4 819 923	5 143 847	5 512 059
<b>FINANCIAL AND ADMINISTRATIVE SERVICES</b>								
7. Government Communication and Information System	65 592	122 717	152 046	178 508	178 508	203 149	209 130	222 553
8. National Treasury	6 697 706	8 164 556	9 846 860	12 593 296	12 279 405	13 941 731	14 587 408	15 617 504
9. Public Enterprises	34 312	196 415	210 300	88 128	88 128	75 988	79 482	80 305
10. Public Service and Administration	84 747	99 113	137 766	174 667	169 972	126 626	148 726	162 348
11. Public Service Commission	42 856	52 742	57 428	64 215	64 215	73 081	78 050	83 022
12. SA Management Development Institute	18 624	22 795	30 740	42 261	42 261	40 887	37 447	39 668
13. Statistics South Africa	205 315	897 937	359 240	293 884	293 884	503 882	652 968	1 357 190
<b>SOCIAL SERVICES</b>								
14. Arts and Culture	399 149	442 841	592 810	928 174	926 174	1 141 578	1 202 436	1 080 607
15. Education	8 070 474	8 616 366	9 314 413	10 606 208	10 584 525	11 344 957	12 106 982	13 006 793
16. Health	6 154 906	6 223 921	7 059 188	7 845 075	7 695 750	8 787 865	9 626 237	10 457 912
17. Labour	731 727	1 396 844	1 283 026	1 054 138	1 054 138	1 191 733	1 289 476	1 381 610
18. Science and Technology	582 786	701 495	801 901	1 068 271	1 068 271	1 276 212	1 515 493	1 651 127
19. Social Development	472 046	2 327 982	639 424	2 123 198	2 100 233	4 548 410	7 848 326	10 290 728
20. Sport and Recreation South Africa	70 474	101 093	171 826	229 439	228 439	286 221	180 628	209 445
<b>JUSTICE AND PROTECTION SERVICES</b>								
21. Correctional Services	5 474 924	6 549 171	7 068 475	7 520 423	7 499 623	8 407 789	9 034 541	9 627 375
22. Defence	13 932 091	16 044 649	18 835 801	19 800 004	19 905 004	20 257 326	22 123 617	22 360 684
23. Independent Complaints Directorate	25 512	26 715	31 766	37 043	37 043	42 114	46 522	50 192
24. Justice and Constitutional Development	2 737 651	3 762 373	4 309 561	4 557 353	4 384 445	5 054 417	5 420 480	5 785 892
25. Safety and Security	15 597 445	17 670 435	19 713 543	21 967 926	21 967 926	24 509 656	26 838 390	28 726 918
<b>ECONOMIC SERVICES AND INFRASTRUCTURE</b>								
26. Agriculture	723 328	871 134	917 273	1 250 102	1 234 091	1 306 228	1 484 701	1 631 834
27. Communications	455 837	1 128 338	884 588	1 645 219	1 634 962	875 200	914 503	970 951
28. Environmental Affairs and Tourism	747 103	1 064 065	1 363 086	1 465 978	1 465 978	1 623 407	1 651 343	1 754 451
29. Housing	3 329 495	3 721 240	4 213 130	4 571 091	4 523 890	4 848 941	5 172 083	5 483 928
30. Land Affairs	770 074	976 156	1 077 196	1 654 997	1 654 997	1 788 152	2 179 530	2 598 289
31. Minerals and Energy	592 080	1 233 396	1 853 208	1 825 083	1 790 680	1 934 494	2 070 001	1 936 816
32. Trade and Industry	2 159 612	2 015 888	2 393 327	2 796 350	2 694 583	2 848 423	3 023 502	3 213 546
33. Transport	4 099 475	4 936 928	5 710 025	6 289 435	6 289 435	7 125 427	7 584 500	7 584 500
34. Water Affairs and Forestry	3 041 617	3 483 055	3 680 625	4 639 180	4 639 180	3 302 144	3 542 412	3 631 070
<b>Sub-total</b>	<b>87 973 660</b>	<b>104 693 452</b>	<b>117 625 206</b>	<b>136 496 625</b>	<b>135 530 683</b>	<b>150 291 025</b>	<b>165 895 816</b>	<b>178 575 411</b>

Table 2: Summary of expenditure outcomes and Medium Term Expenditure Estimates from 2000/01 to 2006/07 per Vote (continued)

Vote number and title	Expenditure outcome			Adjusted Appropriation	Revised Estimate	Medium-term expenditure estimate		
	Audited	Audited	Preliminary outcome			2004/05	2005/06	2006/07
	2000/01	2001/02	2002/03			2003/04	2004/05	2005/06
<b>R thousand</b>								
<b>Details of Direct charges on the National Revenue Fund</b>								
State debt costs (National Treasury)	46 320 881	47 580 748	46 807 724	47 197 000	47 326 000	50 432 000	57 945 000	
Provincial equitable share (National Treasury)	98 397 841	107 460 337	123 456 849	144 742 572	144 742 572	159 971 402	186 391 726	
Skills levy and Setas (Labour)	901 676	2 541 016	3 259 460	3 600 000	3 700 000	4 300 000	4 700 000	
Members remuneration (Parliament)	149 762	162 335	172 829	183 407	183 407	196 534	220 804	
Judges salaries (Justice and Constitutional Development)	149 624	171 083	175 296	166 278	154 732	177 083	199 149	
President and Deputy President salary (The Presidency)	1 356	1 573	1 684	1 785	1 785	1 882	2 113	
<b>Sub-total</b>	<b>233 894 800</b>	<b>262 610 544</b>	<b>291 499 048</b>	<b>332 387 667</b>	<b>331 639 179</b>	<b>365 369 926</b>	<b>428 034 203</b>	
Standing appropriations	39 210	294 004	30 021	46 000	46 000	34 000	23 320	
Unallocated	-	-	-	-	-	1 000 000	2 000 000	
Contingency reserve	-	-	-	-	-	2 500 000	4 000 000	
Projected underspending	-	-	-	(700 491)	-	-	-	
<b>Totals</b>	<b>233 934 010</b>	<b>262 904 548</b>	<b>291 529 069</b>	<b>331 733 176</b>	<b>331 685 179</b>	<b>368 903 926</b>	<b>439 057 523</b>	

Table 3: Summary of expenditure outcomes and Medium Term Expenditure Estimates from 2000/01 to 2006/07 per economic classification

	Expenditure outcome				Revised Estimate	Medium-term expenditure estimate		
	Audited	Audited	Preliminary outcome	Adjusted Appropriation		2004/05	2005/06	2006/07
	2000/01	2001/02	2002/03	2003/04				
<b>Current payments</b>								
<b>Compensation of employees</b>	28 850 371	31 954 536	35 344 967	39 378 439	39 045 751	43 179 549	46 314 152	49 070 687
- Salaries and wages	22 427 061	25 206 780	27 823 703	31 086 747	30 733 577	34 073 924	36 481 871	38 732 391
- Social contributions	6 423 310	6 747 756	7 521 264	8 291 692	8 312 174	9 105 625	9 832 281	10 338 296
<b>Goods and services</b>	12 104 263	15 143 875	17 125 755	19 174 303	19 093 627	21 268 321	22 548 082	25 038 246
<b>Interest and rent on land</b>	46 352 617	47 611 863	46 841 591	47 232 531	47 361 531	50 467 150	54 021 483	57 980 834
- Interest	46 349 400	47 608 812	46 835 819	47 225 800	47 354 800	50 460 800	54 014 800	57 973 800
- Rent on land	3 217	3 051	5 772	6 731	6 731	6 350	6 683	7 034
<b>Financial transactions related to policy execution</b>	40 074	40 925	66 412	2 518	2 733	2 333	2 449	2 572
<b>Unauthorised expenditure</b>	-	-	-	-	-	-	-	-
<b>Total current payments</b>	87 347 325	94 751 199	99 378 725	105 787 791	105 503 642	114 917 353	122 886 166	132 092 339
<b>Transfers and subsidies to:</b>								
<b>Provinces and municipalities</b>	115 010 405	128 229 930	146 481 589	175 234 037	175 190 331	196 397 817	216 805 540	234 749 565
- Provinces	108 898 575	121 098 708	136 982 877	161 830 088	161 806 805	181 230 107	199 927 612	216 575 487
- Provincial Revenue Funds	108 898 575	121 098 708	136 924 677	161 534 088	161 510 805	181 129 807	199 704 412	216 344 295
- Provincial agencies and funds	-	-	58 200	296 000	296 000	100 300	223 200	231 192
- Municipalities	6 111 830	7 131 222	9 498 712	13 403 949	13 383 526	15 167 710	16 877 928	18 174 078
- Municipalities	6 111 830	7 131 222	9 498 712	13 403 949	13 383 526	15 167 710	16 877 928	18 174 078
- Municipal agencies and funds	-	-	-	-	-	-	-	-
<b>Departmental agencies and accounts</b>	16 203 526	20 238 428	24 367 390	26 374 407	26 438 474	28 666 107	31 582 575	32 102 212
- Social security funds	29 453	630 891	344 983	28 442	28 442	30 540	32 427	33 953
- Departmental agencies (non-business entities)	16 174 073	19 607 537	24 022 407	26 345 965	26 410 032	28 635 567	31 550 148	32 068 259
<b>Universities and technicians</b>	6 634 715	7 091 564	7 528 529	8 390 227	8 390 227	9 306 810	9 922 175	10 502 505
<b>Foreign governments and international organisations</b>	407 371	333 396	688 596	886 283	841 283	706 590	753 374	794 377
<b>Public corporations and private enterprises</b>	4 141 553	5 738 963	6 263 380	7 427 395	7 382 417	7 125 000	7 363 181	7 800 966
- Public corporations	2 214 039	3 481 279	3 924 656	4 705 063	4 705 063	4 132 163	4 325 740	4 575 878
- Subsidies on production	1 979 445	3 284 408	3 702 985	4 400 292	4 400 292	3 843 530	4 030 273	4 272 090
- Other transfers	234 594	196 871	221 671	304 771	304 771	288 633	295 467	303 788
- Private enterprises	1 927 514	2 257 684	2 338 724	2 722 332	2 677 354	2 992 837	3 037 441	3 225 088
- Subsidies on production	1 796 130	2 101 594	2 289 610	2 536 103	2 534 125	2 694 733	2 847 237	3 018 072
- Other transfers	131 384	156 090	49 114	186 229	143 229	298 104	190 204	207 016
<b>Non-profit institutions</b>	170 800	201 146	341 066	374 102	374 102	329 775	363 725	386 270
<b>Households</b>	1 492 715	2 042 582	2 378 486	3 290 194	3 068 194	2 746 999	3 236 057	3 733 354
- Social benefits	724 550	1 037 140	1 025 058	1 525 811	1 312 811	1 208 289	1 282 219	1 361 164
- Other transfers to households	768 165	1 005 442	1 353 428	1 764 383	1 755 383	1 538 610	1 953 838	2 372 190
<b>Total transfers and subsidies</b>	144 061 085	163 876 009	188 059 056	221 976 645	221 685 028	245 278 998	270 026 627	290 069 249

Table 3: Summary of expenditure outcomes and Medium Term Expenditure Estimates from 2000/01 to 2006/07 per economic classification (continued)

	Expenditure outcome			Revised Estimate	Medium-term expenditure estimate		
	Audited	Audited	Preliminary outcome		Adjusted Appropriation	2004/05	2005/06
R thousand	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
<b>Payments on capital assets</b>							
<b>Buildings and other fixed structures</b>	1 247 920	2 344 921	2 543 370	2 937 959	2 823 766	3 006 752	3 363 496
- Buildings	704 480	1 441 414	1 744 075	2 046 008	1 931 815	2 196 205	2 457 619
- Other fixed structures	543 440	903 507	799 295	891 951	891 951	810 547	1 075 638
<b>Machinery and equipment</b>	1 175 108	1 600 155	1 482 630	1 657 695	1 595 919	1 984 931	2 139 850
- Transport equipment	420 533	563 372	592 275	678 708	725 259	756 072	830 748
- Other machinery and equipment	754 575	1 036 783	890 355	978 987	870 660	1 228 859	1 287 480
<b>Cultivated assets</b>	90	2	28	-	-	-	-
<b>Software and other intangible assets</b>	26 569	38 206	18 107	26 319	29 566	180 576	197 807
<b>Land and subsoil assets</b>	36 703	52	17 132	1 258	1 258	1 316	1 701
<b>Total payments on capital assets</b>	<b>2 486 390</b>	<b>3 983 336</b>	<b>4 061 267</b>	<b>4 623 231</b>	<b>4 450 509</b>	<b>5 173 575</b>	<b>5 872 615</b>
<b>Total</b>	<b>233 894 800</b>	<b>262 610 544</b>	<b>291 499 048</b>	<b>332 387 667</b>	<b>331 639 179</b>	<b>365 369 926</b>	<b>428 034 203</b>
Standing appropriations	39 210	294 004	30 021	46 000	46 000	34 000	23 320
Unallocated	-	-	-	-	-	1 000 000	3 000 000
Contingency reserve	-	-	-	-	-	2 500 000	8 000 000
Projected underspending	-	-	-	(700 491)	-	-	-
<b>Totals</b>	<b>233 934 010</b>	<b>262 904 548</b>	<b>291 529 069</b>	<b>331 733 176</b>	<b>331 685 179</b>	<b>404 653 527</b>	<b>439 057 523</b>

Table 4: Summary of amounts to be appropriated from the National Revenue Fund for 2004/05

Vote number and title	Appropriated (including statutory amounts)		Current payments	Transfers and subsidies	Payments on capital assets	To be appropriated	Increase/ (Decrease)
	2003/04	2004/05					
R thousand							
CENTRAL GOVERNMENT ADMINISTRATION							
1. The Presidency	151 572	15 584	154 066	5 468	175 118	23 546	
2. Parliament	627 922	78 371	672 864	33 436	784 671	156 749	
3. Foreign Affairs	2 243 555	233 179	2 091 198	161 437	2 485 814	242 259	
4. Home Affairs	1 971 053	512 076	1 081 684	679 732	2 273 492	302 439	
5. Provincial and Local Government	9 399 001	12 623 193	222 168	5 407	12 850 768	3 451 767	
6. Public Works	4 466 700	844 434	3 300 813	674 676	4 819 923	353 223	
FINANCIAL AND ADMINISTRATIVE SERVICES							
7. Government Communication and Information System	176 457	73 071	126 198	3 880	203 149	26 692	
8. National Treasury	205 144 337	171 726 958	52 606 158	12 017	224 345 133	19 200 796	
9. Public Enterprises	60 205	7 051	67 885	1 052	75 988	15 783	
10. Public Service and Administration	157 665	312	125 008	1 306	126 626	(31 039)	
11. Public Service Commission	64 215	221	72 318	542	73 081	8 866	
12. SA Management Development Institute	42 261	10 104	29 978	805	40 887	(1 374)	
13. Statistics South Africa	293 200	720	477 881	25 281	503 882	2 10 682	
SOCIAL SERVICES							
14. Arts and Culture	89 551	946 200	191 681	3 697	1 141 578	242 027	
15. Education	10 594 460	10 896 351	443 333	5 273	11 344 957	750 497	
16. Health	7 674 900	8 053 356	698 402	36 107	8 787 865	1 112 965	
17. Labour	4 891 089	4 624 691	798 701	68 341	5 491 733	600 644	
18. Science and Technology	1 061 001	1 165 962	109 235	1 015	1 276 212	2 15 211	
19. Social Development	1 952 502	4 239 147	305 847	3 416	4 548 410	2 595 908	
20. Sport and Recreation South Africa	225 762	227 281	56 612	2 328	286 221	60 459	
JUSTICE AND PROTECTION SERVICES							
21. Correctional Services	7 677 021	35 659	7 116 818	1 255 312	8 407 789	730 768	
22. Defence	20 050 078	8 232 641	11 957 772	66 913	20 257 326	207 248	
23. Independent Complaints Directorate	36 833	89	41 055	970	42 114	5 281	
24. Justice and Constitutional Development	4 714 139	616 907	4 186 719	427 874	5 231 500	517 361	
25. Safety and Security	21 884 466	393 729	22 982 339	1 133 588	24 509 656	2 625 190	
ECONOMIC SERVICES AND INFRASTRUCTURE							
26. Agriculture	1 072 199	594 600	678 407	33 221	1 306 228	234 029	
27. Communications	842 515	647 224	202 463	25 513	875 200	32 685	
28. Environmental Affairs and Tourism	1 409 762	1 207 891	370 971	44 545	1 623 407	213 645	
29. Housing	4 778 836	4 649 140	196 847	2 954	4 848 941	70 105	
30. Land Affairs	1 639 110	1 086 327	670 126	31 699	1 788 152	149 042	
31. Minerals and Energy	1 807 814	1 530 414	388 690	5 390	1 934 494	126 680	
32. Trade and Industry	2 674 981	2 195 593	639 161	13 669	2 848 423	173 442	
33. Transport	6 158 709	6 238 762	498 849	21 433	6 759 044	600 335	
34. Water Affairs and Forestry	4 086 543	1 571 760	1 345 106	385 278	3 302 144	(784 399)	
<b>Totals</b>	<b>330 930 414</b>	<b>245 278 998</b>	<b>114 917 353</b>	<b>5 173 575</b>	<b>365 369 926</b>	<b>34 439 512</b>	

Table 5a: Summary of conditional grants to provinces

Vote number and title	Expenditure outcome				Revised Estimate	Medium-term expenditure estimate			
	Audited		Preliminary outcome			Adjusted Appropriation	2004/05	2005/06	2006/07
	2000/01	2001/02	2002/03	2003/04					
R thousand									
CENTRAL GOVERNMENT ADMINISTRATION									
5. Provincial and Local Government	150 000	162 500	293 131	297 960	297 960	261 192	43 558	43 171	
FINANCIAL AND ADMINISTRATIVE SERVICES									
8. National Treasury	970 000	1 824 000	1 950 000	2 534 488	2 534 488	3 348 362	3 730 773	4 118 119	
SOCIAL SERVICES									
15. Education	743 499	809 416	936 100	1 165 655	1 143 972	960 779	1 048 444	1 242 507	
16. Health	5 517 941	5 471 773	6 299 623	6 711 257	6 711 257	7 654 655	8 485 835	9 228 190	
19. Social Development	54 793	2 019 973	58 300	1 653 917	1 653 917	4 108 180	7 362 391	9 774 134	
20. Sport and Recreation South Africa	-	-	-	-	-	9 000	24 000	39 000	
ECONOMIC SERVICES AND INFRASTRUCTURE									
26. Agriculture	17 971	28 376	24 000	38 000	36 400	227 100	290 000	344 500	
29. Housing	3 046 530	3 322 333	3 906 674	4 355 239	4 355 239	4 589 137	4 867 876	5 159 948	
<b>Total</b>	<b>10 500 734</b>	<b>13 638 371</b>	<b>13 467 828</b>	<b>16 756 516</b>	<b>16 733 233</b>	<b>21 158 405</b>	<b>25 852 877</b>	<b>29 949 569</b>	

Table 5b: Summary of conditional grants to local government (municipalities)

Vote number and title	Expenditure outcome			Revised Estimate	Medium-term expenditure estimate		
	Audited	Audited	Preliminary outcome		Adjusted Appropriation	2004/05	2005/06
R thousand	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07
CENTRAL GOVERNMENT ADMINISTRATION							
5. Provincial and Local Government	929 009	1 159 699	1 907 143	2 561 246	4 628 186	5 392 602	6 187 058
6. Public Works	374 000	357 129	259 820	262 357	-	-	-
FINANCIAL AND ADMINISTRATIVE SERVICES							
8. National Treasury	275 000	290 250	305 230	749 830	540 898	548 740	548 657
20 Sport and Recreation South Africa	-	36 104	83 780	123 432	132 270	-	-
30 Land Affairs	6 254	-	-	-	-	-	-
31 Minerals and Energy	-	-	224 763	248 246	247 577	258 000	-
33 Transport	22 109	38 211	39 744	9 100	-	-	-
34 Water Affairs and Forestry	1 515 060	1 454 213	1 698 786	2 103 287	1 018 613	1 073 113	990 500
<b>Total</b>	<b>3 121 432</b>	<b>3 335 606</b>	<b>4 519 266</b>	<b>6 057 498</b>	<b>6 567 544</b>	<b>7 272 455</b>	<b>7 726 215</b>

Table 6: Summary of training expenditure per Vote

Vote number and title	Expenditure outcome			Adjusted appropriation	Medium-term expenditure estimate		
	Audited	Audited	Preliminary outcome		2004/05	2005/06	2006/07
	2000/01	2001/02	2002/03		2003/04	2004/05	2005/06
R thousand							
<b>CENTRAL GOVERNMENT ADMINISTRATION</b>							
1. The Presidency	478	457	532	770	886	101	1 092
2. Parliament	262	477	500	1 661	1 799	1 920	2 035
3. Foreign Affairs	7 802	9 710	14 920	22 766	24 456	26 911	28 525
4. Home Affairs	3 904	4 667	5 492	9 828	11 445	13 238	25 147
5. Provincial and Local Government	564	645	928	2 523	2 546	2 577	2 889
6. Public Works	-	-	11 727	12 688	13 356	13 356	14 158
<b>FINANCIAL AND ADMINISTRATIVE SERVICES</b>							
7. Government Communication and Information System	377	685	1 504	1 722	1 894	2 084	2 292
8. National Treasury	2 547	4 458	5 851	6 417	6 497	6 777	7 097
9. Public Enterprises	1 150	2 120	1 965	1 662	1 950	2 045	2 124
10. Public Service and Administration	909	1 489	866	1 060	1 547	1 713	1 938
11. Public Service Commission	626	600	615	911	966	956	956
12. SA Management Development Institute	132	265	141	150	161	177	189
13. Statistics South Africa	1 423	3 866	3 699	3 968	6 581	6 947	8 289
<b>SOCIAL SERVICES</b>							
14. Arts and Culture	355	552	624	638	670	690	750
15. Education	-	-	-	-	-	-	-
16. Health	718	1 813	3 551	1 916	2 069	2 192	2 312
17. Labour	5 627	7 357	6 899	7 181	14 456	7 879	8 123
18. Science and Technology	45	130	200	300	1 346	1 402	1 519
19. Social Development	406	443	565	686	985	964	1 021
20. Sport and Recreation South Africa	184	306	189	179	240	231	241
<b>JUSTICE AND PROTECTION SERVICES</b>							
21. Correctional Services	41 999	53 467	52 066	72 691	71 260	77 132	83 843
22. Defence	41 064	65 524	47 340	63 259	95 881	117 096	127 385
23. Independent Complaints Directorate	93	403	350	378	401	423	448
24. Justice and Constitutional Development	30 660	34 577	31 398	54 233	59 676	63 625	67 639
25. Safety and Security	273 798	332 049	350 757	369 101	398 369	431 832	454 719
<b>ECONOMIC SERVICES AND INFRASTRUCTURE</b>							
26. Agriculture	2 301	3 294	2 979	8 741	26 718	28 288	30 369
27. Communications	3 515	4 018	3 882	4 770	4 985	5 234	5 501
28. Environmental Affairs and Tourism	1 177	1 211	1 030	1 083	1 165	1 249	1 322
29. Housing	517	160	2 392	1 982	2 309	2 421	2 537
30. Land Affairs	3 627	4 718	5 842	7 103	7 480	7 869	8 034
31. Minerals and Energy	2 467	3 750	3 783	3 982	4 328	4 534	-
32. Trade and Industry	5 089	8 310	3 078	3 032	22 555	23 908	25 344
33. Transport	754	809	3 451	3 011	2 864	3 036	2 900
34. Water Affairs and Forestry	19 300	19 701	35 583	38 272	32 942	34 917	37 012
<b>Total</b>	<b>453 870</b>	<b>572 031</b>	<b>604 598</b>	<b>708 664</b>	<b>824 783</b>	<b>893 724</b>	<b>957 750</b>



**Table 7: Summary of information and communications technology expenditure per Vote**

Vote number and title	Expenditure outcome						Adjusted appropriation 2003/04	Medium-term expenditure estimate			
	Audited		Audited		Audited	2004/05		2005/06	2006/07		
	2000/01	2001/02	2001/02	2002/03	2002/03	2004/05		2005/06	2006/07		
<b>CENTRAL GOVERNMENT ADMINISTRATION</b>											
1. The Presidency	-	1 900	-	5 140	-	5 907	5 200	5 000	5 000		
2. Parliament	-	1 192	-	1 456	-	6 519	7 061	7 535	7 987		
3. Foreign Affairs	-	22 855	-	40 171	-	59 000	74 804	88 631	86 850		
4. Home Affairs	-	316 920	-	385 447	-	536 509	478 491	496 390	526 174		
5. Provincial and Local Government	4 120	4 488	-	3 926	-	4 714	4 862	5 519	5 855		
6. Public Works	-	-	-	8 933	-	75 200	37 000	37 000	37 000		
<b>FINANCIAL AND ADMINISTRATIVE SERVICES</b>											
7. Government Communication and Information System	-	4 706	-	10 317	-	8 183	8 614	9 046	9 499		
8. National Treasury	45 039	293 260	-	308 145	-	86 282	75 561	73 009	79 198		
9. Public Enterprises	-	1 949	-	1 971	-	1 345	1 497	1 587	1 683		
10. Public Service and Administration	1 175	2 863	-	1 371	-	1 212	1 138	3 118	3 413		
11. Public Service Commission	-	498	-	225	-	238	213	357	378		
12. SA Management Development Institute	438	1 605	-	1 627	-	1 953	1 993	2 020	2 141		
13. Statistics South Africa	41 975	57 139	-	31 672	-	24 581	44 962	70 348	100 044		
<b>SOCIAL SERVICES</b>											
14. Arts and Culture	-	2 171	-	2 344	-	2 413	3 697	4 123	4 370		
15. Education	-	-	-	11 581	-	11 639	12 923	11 183	12 008		
16. Health	-	2 070	-	2 103	-	4 809	3 885	3 914	2 608		
17. Labour	-	-	-	-	-	-	-	-	-		
18. Science and Technology	-	-	-	-	-	-	-	-	-		
19. Social Development	-	16 986	-	18 469	-	18 610	28 788	39 023	44 408		
20. Sport and Recreation South Africa	-	423	-	361	-	535	2 854	2 908	3 060		
<b>JUSTICE AND PROTECTION SERVICES</b>											
21. Correctional Services	118 673	111 474	-	75 820	-	114 828	118 857	130 529	144 394		
22. Defence	506 608	477 472	-	580 751	-	481 649	383 641	417 006	437 569		
23. Independent Complaints Directorate	-	571	-	795	-	3 574	3 371	3 089	3 274		
24. Justice and Constitutional Development	91 826	287 059	-	151 430	-	122 123	137 396	134 873	138 744		
25. Safety and Security	428 635	525 608	-	533 213	-	598 860	723 681	761 331	802 656		
<b>ECONOMIC SERVICES AND INFRASTRUCTURE</b>											
26. Agriculture	-	27 411	-	24 488	-	28 531	26 328	28 285	30 116		
27. Communications	-	15 656	-	11 038	-	3 039	3 185	7 541	7 993		
28. Environmental Affairs and Tourism	-	4 391	-	9 761	-	15 539	15 868	16 711	17 683		
29. Housing	-	39 884	-	18 826	-	21 409	23 238	25 558	28 381		
30. Land Affairs	-	45 303	-	33 532	-	40 314	39 022	41 707	44 210		
31. Minerals and Energy	-	6 102	-	9 408	-	20 960	10 491	11 242	11 809		
32. Trade and Industry	-	22 760	-	18 150	-	19 660	18 918	18 918	-		
33. Transport	1 170	3 702	-	2 345	-	1 580	2 207	1 327	1 290		
34. Water Affairs and Forestry	-	83 468	-	107 073	-	113 204	115 130	121 989	129 310		
<b>Total</b>	<b>1 239 659</b>	<b>2 381 936</b>		<b>2 411 889</b>		<b>2 434 959</b>	<b>2 414 876</b>	<b>2 580 817</b>	<b>2 729 085</b>		

Table 8: Summary of infrastructure spending per Vote

Vote number and title	Expenditure outcome			Adjusted appropriation 2003/04	Medium-term expenditure estimate		
	2000/01	2001/02	2002/03		2004/05	2005/06	2006/07
R thousand							
CENTRAL GOVERNMENT ADMINISTRATION							
3. Foreign Affairs	47 443	48 380	87 700	53 155	65 184	107 232	103 606
4. Home Affairs	48 110	35 571	19 542	48 573	56 689	71 776	104 913
5. Provincial and Local Government	931 559	1 082 946	1 781 332	2 410 253	4 445 943	5 192 603	5 987 059
6. Public Works	584 525	711 310	634 858	932 118	732 781	770 328	412 056
FINANCIAL AND ADMINISTRATIVE SERVICES							
8. National Treasury	895 000	1 422 297	1 984 920	2 558 452	3 348 362	3 730 773	4 118 119
SOCIAL SERVICES							
14. Arts and Culture	28 695	30 551	71 813	143 488	175 740	209 281	220 570
15. Education	-	914	12 822	64 000	-	-	-
16. Health	866 191	689 440	756 880	833 760	945 792	1 058 223	1 212 928
17 Labour	-	3 067	25 809	38 098	33 044	12 153	3 777
20 Sport and Recreation South Africa	-	36 104	83 780	123 432	132 270	-	-
JUSTICE AND PROTECTION SERVICES							
21 Correctional Services	237 658	710 554	676 213	700 485	914 162	982 950	1 007 510
22 Defence	32 258	70 826	55 026	57 578	66 913	70 203	74 065
23 Independent Complaints Directorate	-	-	-	-	-	-	-
24 Justice and Constitutional Development	112 475	197 128	271 138	229 739	243 523	258 134	273 622
25 Safety and Security	95 332	195 678	256 840	311 503	345 903	380 657	398 185
ECONOMIC SERVICES AND INFRASTRUCTURE							
26 Agriculture	22 561	24 817	35 736	41 696	67 776	66 353	62 270
27 Communications	4 350	-	36 710	13 005	20 000	21 000	22 472
28 Environmental Affairs and Tourism	-	157 000	187 000	233 500	184 500	118 802	138 283
29 Housing	2 997 680	3 225 958	3 800 674	4 246 239	4 473 597	4 745 404	5 030 128
30 Land Affairs	1 874	3 280	16 731	14 801	15 222	16 135	17 103
31 Minerals and Energy	-	579 000	964 276	1 039 600	1 067 406	1 126 269	1 195 886
32 Trade and Industry	-	-	58 200	296 000	220 000	233 200	247 192
33 Transport	267 487	934 140	1 144 116	1 164 227	1 203 300	1 282 798	1 372 016
34 Water Affairs and Forestry	502 581	469 985	1 040 612	946 064	1 028 380	840 865	462 135
<b>Total</b>	<b>7 675 779</b>	<b>10 628 946</b>	<b>14 002 728</b>	<b>16 499 766</b>	<b>19 786 487</b>	<b>21 295 139</b>	<b>22 463 895</b>

Amounts include infrastructure programmes or large infrastructure projects over R20 million, small infrastructure projects, transfer of funds for infrastructure, fixed installations transferred to households and maintenance or infrastructure. Details are provided in the annexure to each Vote.