

The current income and expenditure of public authorities, 1946–1973

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Introduction

The public authorities in South Africa exert an extensive and decisive influence on the economy and their relative importance in the overall economic activity has tended to increase over time. Whereas the rate of growth in their consumption and investment expenditure was more or less in line with that in the gross domestic product during the period 1946 to 1961, the annual percentage increase in their expenditure has since then almost consistently exceeded that in the gross domestic product.¹ Between 1961 and 1973 the expenditure on final goods and services by public authorities in fact rose by an average of approximately 12½ per cent per year, compared with an average annual growth rate of just over 10½ per cent in the gross domestic product during the same period. As a percentage of gross domestic product, the consumption and investment expenditure of public authorities attained a record level of 23 per cent in 1972, but declined again to 20 per cent in 1973.

In South Africa public authorities represent three levels of government, namely the central government, provincial administrations and local authorities. Between 1946 and 1973 slightly more than half of the expenditure of public authorities was accounted for by the central government, about 30 per cent by provincial administrations and the remaining 20 per cent by local authorities. In contrast to the steady increase in the expenditure of the lower levels of government during the relevant period, the central government's expenditure was at times subject to wide fluctuations. This was mainly brought about by changes in investment expenditure, particularly in that of the South African Railways Administration.

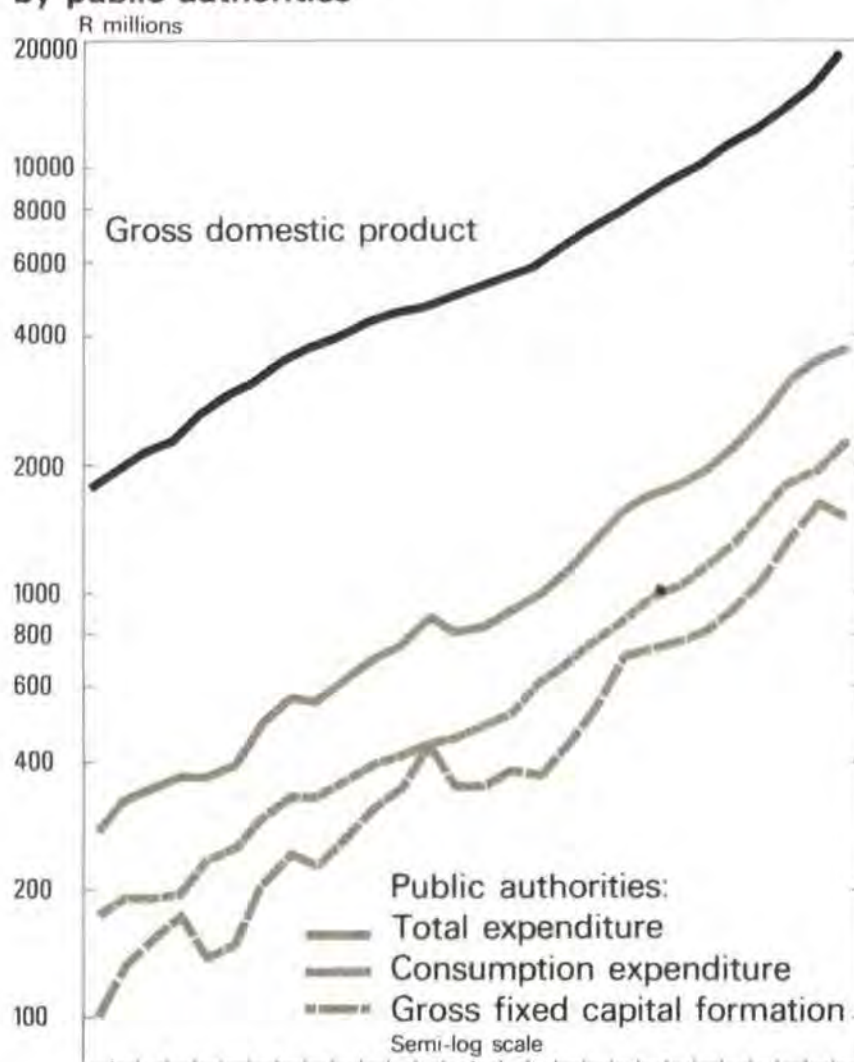
The activities of public authorities may be divided into two categories, namely, firstly, the purchasing and production of goods and services, the creation of public debt, the levying of taxes and the making of transfer payments to other sectors of the economy, and, secondly, the imposition of direct controls over certain activities. This article is concerned with the first mentioned group of activities and is aimed at providing and analysing data relating to the current revenue and expenditure of the various levels of government. The capital expenditure of the authorities will not be taken into account.²

Expenditure on goods and services by public authorities

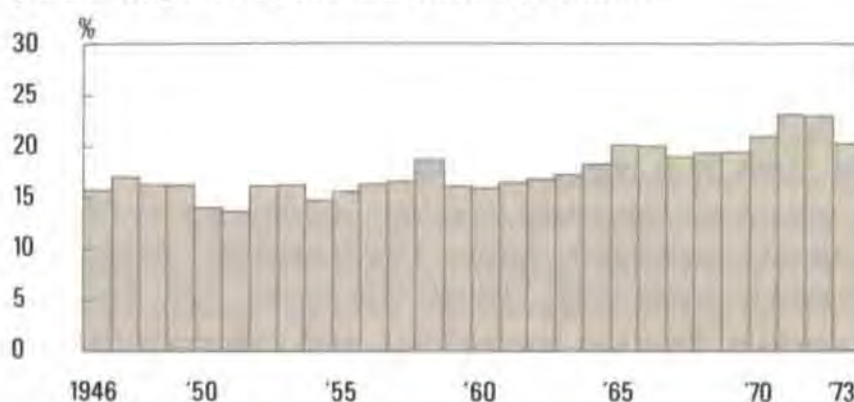
Average annual percentage growth rate

| | 1946-1961 | 1961-1973 |
|--|------------|-------------|
| Consumption expenditure | 7,6 | 12,9 |
| Gross investment expenditure | 9,5 | 12,2 |
| Total | 8,3 | 12,6 |
| Central government | 6,7 | 14,3 |
| Provincial administrations | 10,5 | 10,7 |
| Local authorities | 9,9 | 11,3 |
| Gross domestic product | 8,1 | 10,6 |

Graph 1
Gross domestic product and final expenditure by public authorities



Total final expenditure of public authorities as percentage of gross domestic product

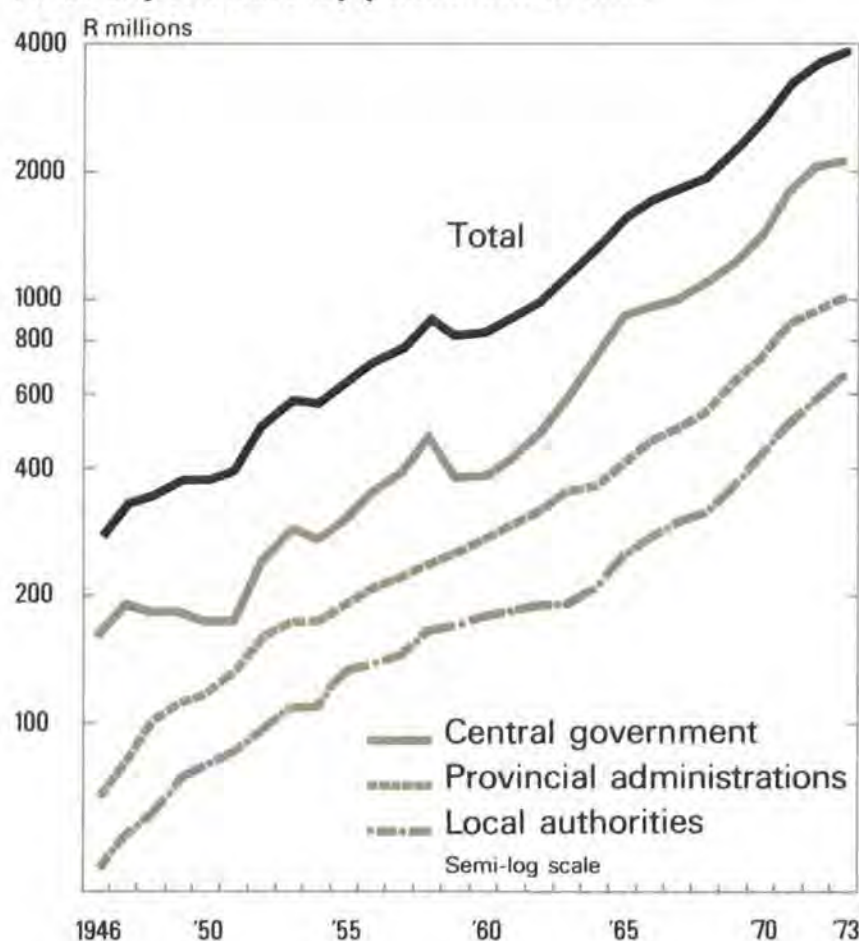


1. Statistics of the consumption and investment expenditure of public authorities are presented in Table 1 on page 33.

2. The investment expenditure of public authorities will be discussed in a future article to be published in the *Quarterly Bulletin*.

Graph 2

Final expenditure by public authorities



Classification of public authorities in South Africa

For the purposes of this article public authorities include departments, funds or institutions which, firstly, carry out the decisions of governing bodies such as Parliament, provincial councils or municipal councils and, secondly, are subject to the financial control of these bodies. Furthermore, any financial powers that they may have are used for purposes determined by the governing bodies. The activities of these public authorities can be classified according to those connected with the production of general government services on the one hand, and those concerned with public business enterprises on the other. The former activities are the responsibility of bodies referred to as *general government*. They provide, but normally do not sell, those common services which cannot be conveniently and economically provided otherwise. Their services are usually consumed on a collective basis. These organisations administer the State and are responsible for the social and economic policies of the government and their services, *inter alia*, include defence, the maintenance of law and order, education, health services and social welfare. *Public business enterprises* refer to organisations which are wholly or mainly financed and controlled by public authorities and which are engaged in producing and selling goods and services that are often produced by private business establishments. These organisations also include those which mainly serve the general government departments of public authorities but exclude all public corporations.

Of the three levels of public authorities distinguished in South Africa's national accounts, the central government is by far the most important both in magnitude and in terms of its sphere of operations and it either directly or indirectly influences the operations of the lower levels of government. As far as provincial administrations are concerned, the central government provides the major portion of their current revenue in the form of "subsidies"⁴ and all their loan funds. In the case of the capital expenditure of local authorities, the central government exercises control over the issue of loans of more than R1 million by local authorities in the capital market.

The central government

The central government consists of 38 government departments as well as various statutory bodies established by Acts of Parliament to perform specialised functions but for purposes of the national accounts excludes public corporations. The income and outlays of the departments are recorded in the Consolidated

For the purpose of analysis, the transactions of public authorities may be classified according to purpose or by type of transaction. The first is a functional classification which can be used for appraising the use of public funds for the attainment of social and economic policy objectives. The second is an economic classification which can be used to gauge the effects of the transactions of the public authorities on the economy. This article is based on an economic classification of public authority transactions such as that contained in the national accounts data published elsewhere in this *Bulletin*.

The current revenue and expenditure of the general departments of public authorities as published in the national accounts³ consist only of aggregates. The main purpose of this article is to provide details of the components of the different items incorporated in these accounts and to distinguish between the different levels of public authorities. Such details and tendencies observed during the period 1946 to 1973, will be discussed in the remaining part of this article. However, before this is done, the composition of the various levels of government comprising public authorities, will be described in more detail.

4. These subsidies should not be confused with those contained in the national accounts. As will be shown below, the latter refer to transfer payments made by public authorities to producers and are largely aimed at reducing the prices of particular commodities.

3. See Table S-78 of the *Quarterly Bulletin*.

Revenue Fund which at present consists of the Revenue Account, the Loan Account and the South West Africa Account.⁵ Of these Accounts, the first two are of overriding importance. Although the allocation of revenue and expenditure between the Revenue Account and the Loan Account is not clearly defined, the latter Account generally reflects transactions of a capital nature, including the provision of loan funds, whereas transactions of a current nature are generally recorded in the Revenue Account. The South West Africa Account reflects capital and current transactions by the central government in South West Africa. However, the day-to-day operations of the Treasury are reflected in the Exchequer Account and all funds required by departments for their appropriated expenditures are issued to them from this Account *via* the Paymaster-General Account. The revenue collections of the different departments are also deposited on the Exchequer Account.

It follows from the above that transactions of the central government, as defined in this article, have a somewhat wider connotation than those recorded in the Exchequer Account.⁶ The major difference in coverage between Exchequer Account transactions and those of the central government is mainly due to the inclusion in the central government concept of so-called extra-budgetary funds and bodies.⁷ These organisations were established by Acts of Parliament to perform specific functions and they have various degrees of autonomy and can be wholly or partially dependent on or completely independent of the Consolidated Revenue Fund as a source of funds for financing their expenditure. Direct Parliamentary control over their expenditures is, therefore, relevant only to the extent that their own sources of finance are insufficient to cover their expenditure and necessitate Parliamentary appropriations of funds from the Consolidated Revenue Fund. The central government, as defined, also includes the various Bantu authorities, the most important of which is the Transkeian Government. These authorities are to a large extent dependent on funds received from the central government but also have their own sources of revenue.

The more important *public business enterprises* of the central government, as opposed to general government, are the South African Railways Administration, the Department of Posts and Telecommunications, the National Housing Commission and the Community

Development Board.⁸ The South African Railways Administration and the Department of Posts and Telecommunications present annual budgets to Parliament, whereas the financial needs of other business enterprises are partially or wholly met from departmental appropriations.

Provincial administrations

Provincial administrations, as defined for national accounts purposes, comprise the four provincial administrations of the Republic as well as the Administration of South West Africa. The operations of the four provinces are circumscribed by the Republic of South Africa Constitution Act and they are mainly concerned with education, health, roads and bridges, and the protection of wild life. The most important change in their relationship with the central government occurred in 1971, when, following the submission of the *Report of the Commission of Enquiry into the Financial Relations between the Central Government and the Provinces*,⁹ the Government not only approved certain changes in the division of functions between itself and the provincial administrations, but also adopted a new "subsidy" formula which embodied the proposal of the Commission of Enquiry into Fiscal and Monetary Policy in South Africa¹⁰ for a consolidated tax covering all income and personal taxation in South Africa. As a result of the implementation of these proposals, the major share of the current income of provincial administrations is currently obtained from the central government in the form of "subsidies".

Local authorities

Local authorities comprise a rather heterogeneous group of authorities whose operations are confined to administering the affairs of local communities. At present there are about 710 such authorities in South Africa and South West Africa varying from small health committees to large municipalities. Also included are the divisional councils in the Cape Province, the Transvaal Board for the Development of Peri-Urban Areas, regional water services corporations (particularly in Natal), and Bantu administration boards. They are empowered, *inter alia*, to levy taxes on property within the area of their jurisdiction and they are fairly

5. Between 1954 and 1972 the Bantu Education Account also formed part of the Consolidated Revenue Fund.

6. Exchequer Account data are provided in Table S-45 of this *Bulletin*.

7. These funds, *inter alia*, include the South African Bantu Trust Fund, Workmen's Compensation Fund, Unemployment Insurance Fund, Mines and Works Compensation Fund, National Road Fund, South African Bureau of Standards, Council for Scientific and Industrial Research, South African Tourist Corporation, South African Hotel Board and the general departments of the National Parks Board.

8. Others that are of lesser importance include the Government Printer, Government Garage, Department of Forestry, State Alluvial Diamond Diggings, National Supplies Procurement Fund, Heavy Equipment Accounts of the Department of Water Affairs and the S.A. Bantu Trust Fund and the trading departments of the National Parks Board.

9. Republic of South Africa: *Report of the Commission of Enquiry into the Financial Relations between the Central Government and the Provinces*, R.P. 35/1964, Government Printer, Pretoria, 1964.

10. Republic of South Africa: *First Report of the Commission of Enquiry into Fiscal and Monetary Policy in South Africa*, R.P. 24/1969, Government Printer, Pretoria, 1969.

independent from higher governments as far as their current revenue and expenditure are concerned. The borrowing powers of local authorities are, subject, however, to the control of provincial authorities whereas the issue of loans of more than R1 million in the capital market is subject to Treasury approval. The latter control is aimed primarily at promoting orderly conditions in the capital market, but in practice also evolved into a method for evaluating capital expenditure programmes of local authorities.

A large part of the operations of local authorities is undertaken by departments which are classified as business enterprises in the national accounts. The services rendered by these enterprises include the provision of transport, electricity, gas, water, abattoir facilities, and produce and livestock market facilities.

Current revenue and expenditure of general government

Data on the current revenue and expenditure of the general departments of public authorities by level of government and according to different component parts are provided in Tables 2 to 5. In this section the different items will be briefly discussed and analysed.

Current revenue

Income from property

Income from property of general government represents the actual income received as remuneration for its capital used by other sectors in the economy in the production of goods and services, as well as the operating surpluses (or losses) of public business enterprises. Income from property consists mainly of interest, dividends, net rent receipts, and the net profits (or losses) of business enterprises of public authorities.

Fluctuations in the revenue of public authorities from this source during the post-war period were brought about mainly by changes in the profits or losses of the South African Railways Administration and to a lesser extent of the Department of Posts and Telecommunications. Gold mining leases, the other major component of property income of the central government, showed an upward trend, particularly during the past two years, as a result of higher profits by gold mines following the higher price of gold realised on the private market.

Indirect and direct taxes

In the past changes in tax rates have been used quite extensively by the central government as a fiscal policy instrument because such changes lend themselves more easily to short-term manipulation for economic stabilisation purposes.

Tax collections are a major source of current revenue of general government and accounted for nearly 80 per cent of the current receipts during the period 1946 to 1973. Total current revenue more than covers total

current expenditure of general government and, therefore, also contributes to the financing of the capital expenditure and capital transfers of public authorities. The existence in South Africa, as in most countries, of a progressive direct personal income and gold mining tax system makes for a growth rate in taxes that will normally be higher than the rate of increase in the national income. To the extent that these tax funds are used for the financing of expenditure, they also enable the growth rate in expenditure to exceed the average rate of increase in the gross domestic product and lead to a steadily increasing relative share of public authorities in the total domestic demand for goods and services.

South Africa's tax burden, i.e. the ratio between tax collections and the gross domestic product, remained relatively stable during most of the post-war period up to 1962, but increased sharply during 1963. This increase was due to higher direct taxes received from business enterprises following the imposition of a system under which companies were required to pay their annual income taxes in three instalments instead of one. The ratio has shown a generally upward trend since then and in 1973 amounted to 19,6 per cent, the highest percentage that has been attained during the post-war period.

Indirect and direct taxes

Average annual percentage growth rate

| | 1946- 1961 | 1961- 1973 |
|--|---------------|---------------|
| Indirect taxes | 6,4 | 12,4 |
| Direct taxes | 7,8 | 14,4 |
| Total | 7,2 | 13,6 |
| Central government and provincial administrations | 7,0 | 13,8 |
| Local authorities | 8,4 | 10,9 |

During the whole of the post-war period direct taxes have been of relatively greater importance than indirect taxes and the share of the former in total tax collections rose from 51 per cent in 1946 to over 61 per cent in the second half of the nineteen sixties. Partly to increase the share of indirect taxes in the total and partly for fiscal policy purposes, the central government introduced a sales duty during 1969, following the recommendations to that effect by the Commission of Enquiry into Fiscal and Monetary Policy in South Africa. During 1969 and the subsequent two years, the relative share of direct taxes, consequently declined to a level of 56 per cent in 1971, but again increased thereafter to 61 per cent in 1973.

Indirect taxes

For purposes of the national accounts, indirect taxes are defined as compulsory payments by producers to governments in respect of the production, sale, pur-

chase or use of goods and services and are charged as expenses of production. Indirect taxes are levied by all levels of government in South Africa, but during the post-war period on average more than three-quarters of the total was levied by the central government and about 15 per cent by local authorities. The remaining 10 per cent was levied by provincial administrations.

During the relevant period the largest part of the indirect taxes collected by the central government consisted of customs and excise duties and, since 1969, also the sales duty. On average, these duties accounted for about three-quarters of the total indirect taxes received by the central government. Another important, but relatively less significant, source of indirect taxes, was the tax on petrol transferred to the National Road Fund, which on average accounted for less than 10 per cent of the total indirect taxes levied by the central government. Since 1946 roughly half of the indirect taxes levied by provincial administrations consisted of motor vehicle licences paid by enterprises (those paid by households are regarded as direct taxes). This source of revenue has, however, grown rapidly during recent years and during the past four years represented about 65 per cent of total indirect taxes of provincial administrations. Indirect taxes of local authorities comprise mainly property taxes, which in 1973 represented 96 per cent of their indirect taxes.

Direct taxes

Direct taxes consist mainly of the levies of the public authorities on income from employment, property, entrepreneurship, pensions and similar sources and include social security contributions. During the post-

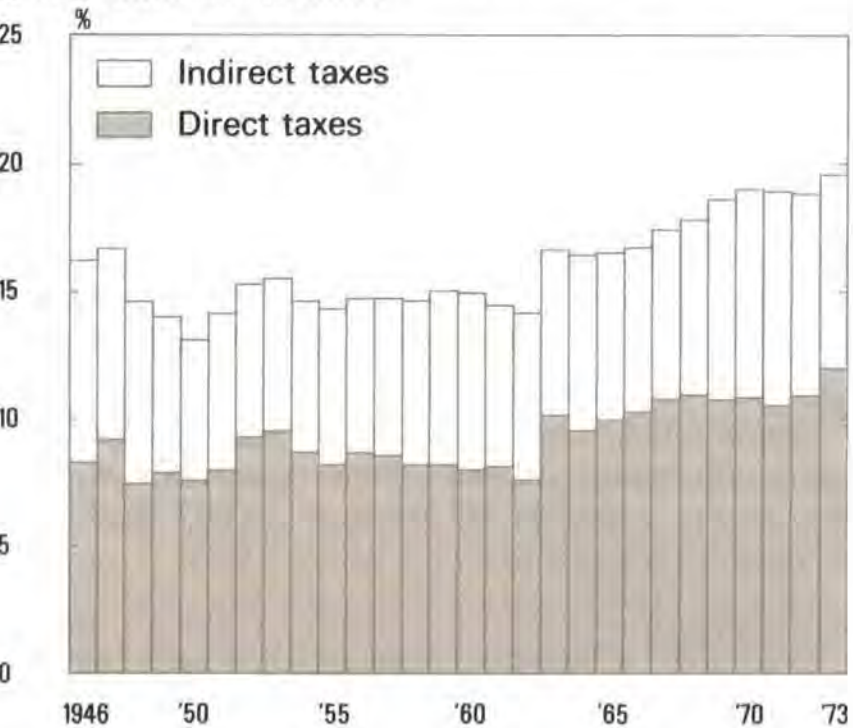
war period income tax averaged more than 90 per cent of the total direct taxes of all public authorities.

The implementation in the 1971/72 Budget of a revised system of "subsidies" by the central government to the provincial administrations coincided with the introduction of a consolidated tax system which embodied both central government and provincial taxes. As a result, provincial authorities lost their right to tax incomes and to collect personal taxes, but were reimbursed for this loss in the new subsidy formula. Any analysis of income tax data, therefore, necessitates that central and provincial authorities' revenue from this source be aggregated. Apart from a relatively small amount of direct tax collected by local authorities in the form of a Bantu services levy, practically all direct taxes are collected by the central government and provincial administrations. Direct taxes currently collected by the latter consist mainly of motor vehicle licences paid by households.

An analysis of direct tax collections by source, presented in Table 5, shows that during the post-war period taxes paid by persons, as a percentage of total direct taxes, achieved a peak of 63 per cent in 1948, but then declined to about 44 per cent in 1956. Personal direct taxes remained fairly stable thereafter and up to 1968 on average represented 46 per cent of direct tax collections by all authorities. The introduction of a sales duty during 1969 resulted initially in a decline in the relative importance of direct taxes paid by persons but this has risen again since 1971 to 45½ per cent in 1973.

Direct taxes paid by corporations naturally showed an inverse movement and have since 1954 consistently represented a larger source of direct taxes to public authorities than those paid by persons.

Graph 3
Direct and indirect taxes as percentage of gross domestic product



Current transfers received from households

Current transfers received by public authorities from households represent compulsory payments arising from legal obligations. These transfers include various licences and fines and forfeitures.

Current transfers from households are a relatively insignificant source of income for all public authorities and in 1973 accounted for less than 2 per cent of their total current income. Local authorities received the largest part of these transfers and in 1973 their collections, consisting mostly of fines and forfeitures, accounted for two-thirds of the total.

Current transfers from the rest of the world

The current transfers to public authorities from the rest of the world consist primarily of non-resident shareholders' tax and non-residents' tax on interest.

These transfers from non-residents, which are received by the central government only, in general showed a steady upward movement from 1946 up to 1966. Receipts rose quite substantially during the succeeding two years partly as a result of two succes-

sive increases in the rate of the non-resident shareholders' tax and partly because of the introduction of the tax on interest paid to foreigners in the 1967/68 Budget of the central government.

Intra-government transfers

The income and outlay account of the general departments of public authorities published in the *Quarterly Bulletin* represents a consolidated account. This entails that transfers between the various levels of government are excluded from the expenditure of the transferor, because such transfers are ultimately disbursed by the recipients of such monies. In this article's analysis of income and expenditure of the various levels of government such transfers have to be taken into account and are shown in Tables 2 and 3. It should be noted that the relevant data refer merely to transfers made by one level of authority to another and disregard transfers within a particular level of authority. This is particularly true in the case of the central government proper which during 1973 made transfers totalling more than R600 million to extra-budgetary funds included in the central government sector. These transfers were made to a large number of institutions and funds such as the Armaments Board, the Defence Special Equipment Account, the South African Bantu Trust, the Atomic Energy Board, the South African Bureau of Standards, the Council for Scientific and Industrial Research, etc.

Transfers by the central government to the general departments of other levels of authorities showed a gradual upward trend up to 1968 but rose more steeply during the succeeding two years and quite substantially in 1971 following the revised system of provincial subsidies already referred to. During the post-war period as a whole, 90 per cent of all intra-government transfer payments were made by the central government, whereas provincial administrations received by far the major share of these transfers.

Current expenditure

Consumption expenditure

Public authorities are producers of goods and services. However, because the final consumption of such goods and services cannot be allocated in all instances to a particular sector of the economy, general departments of public authorities are considered also to be the final consumers of these goods and services for national accounts purposes. The value of the goods and services produced and consumed by them is then regarded as being equal to the net cost of producing these goods and services. The consumption expenditure of general government accordingly comprises the remuneration of employees, their intermediate consumption (i.e. their purchases of goods and services of a non-capital nature from business enterprises and the rest of the world) and provision for depreciation on buildings. Fees and monies received

from the sale of such goods and services are deducted from consumption expenditure.

Consumption expenditure by *general government* includes certain types of expenditure which are regarded as capital expenditure in other sectors of the economy. Outlays on machinery and equipment by general government, for instance, are regarded as current expenditure, as is also the case with all defence expenditure except that on the erection of permanent family dwellings for defence personnel. All additions to inventories are also considered as being consumed during the year in which the additions took place.

Between 1946 and 1961 general government consumption expenditure, as a percentage of gross domestic product, showed relatively insignificant changes because the average growth rate of just over 7½ per cent per year in this consumption expenditure was only marginally less than the growth rate of 8 per cent per year in the gross domestic product during the same period. Since then, government consumption expenditure increased at an average rate of nearly 13 per cent per year and was well in excess of the 10½ per cent average annual growth rate in the gross domestic product. As a percentage of gross domestic product, general government consumption expenditure, consequently, rose from an average of 9 per cent between 1946 and 1961 to a record level of almost 13½ per cent in 1971 but declined slightly to 12 per cent in 1973.

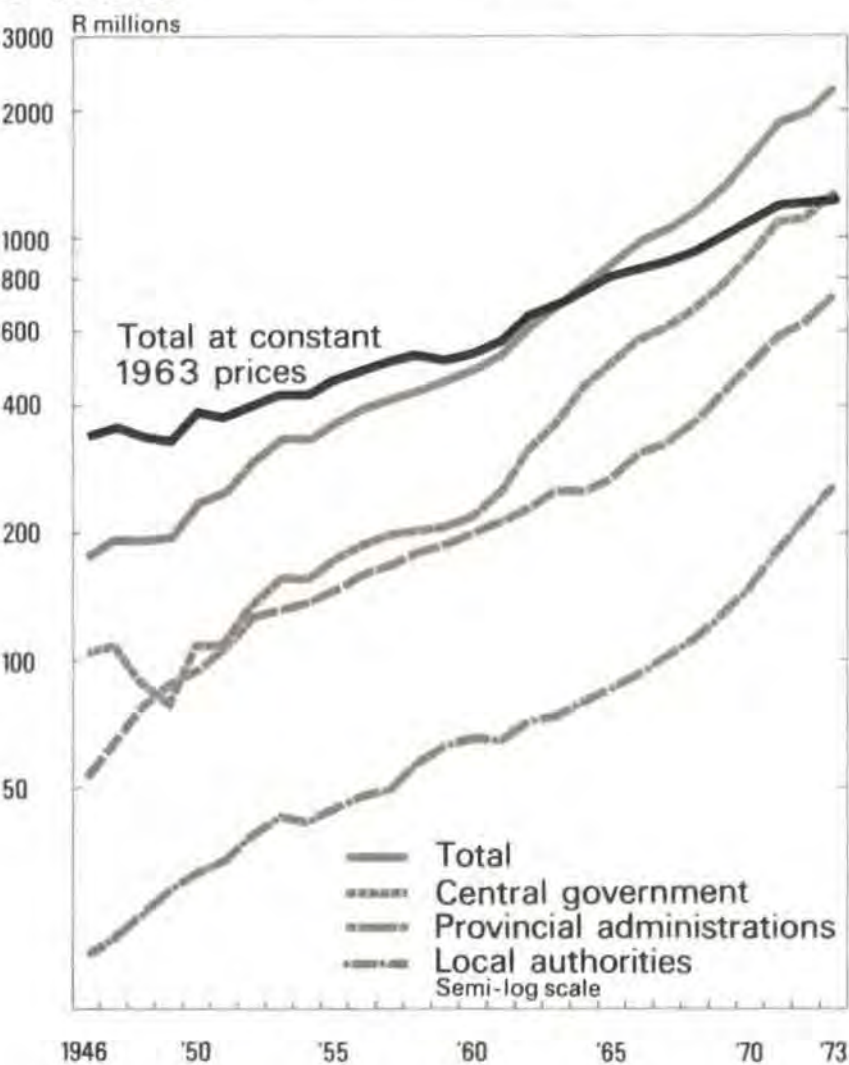
Consumption expenditure

Average annual percentage growth rate

| | 1946-1961 | 1961-1973 |
|--------------------------------------|------------|-------------|
| Central government | 6,0 | 14,6 |
| Provincial administrations | 9,7 | 10,9 |
| Local authorities | 8,2 | 12,1 |
| Total | 7,6 | 12,9 |

On average, 60 per cent of general government consumption expenditure represents salary and wage payments which accounted for the gradual upward slope in consumption expenditure during the post-war period. If data at current prices are adjusted for price increases, which take account of salary and wage scale adjustments, consumption expenditure in real terms rose from 1946 to 1961 at an average rate of 3,5 per cent per year or about 1 percentage point below the growth rate in the real gross domestic product during the same period. The opposite was true for the period since 1961 when, as stated above, the rate of increase in consumption expenditure at current prices accelerated. Indeed, between 1961 and 1973 consumption expenditure of general government on average rose at a rate of 6,8 per cent per year as compared with a growth rate of 5,7 per cent per year in the real gross domestic product.

Graph 4
Final consumption expenditure of public authorities



Of the three levels of government the central government is understandably the largest purchaser of goods and services and during the post-war period as a whole it accounted for close to 55 per cent of the total government consumption expenditure. This percentage remained comparatively stable during the period 1946 to 1961 when it amounted, on average, to nearly 47 per cent but has changed noticeably since 1961. The central government was in fact mainly responsible for the upsurge in this type of expenditure from the early nineteen sixties and in 1971, for example, it accounted for 59 per cent of the total. Its relative share declined subsequently but still amounted to 56 per cent of the total during 1973. The increase in the part played by the central government during the past twelve years occurred mainly at the expense of provincial administrations.

Subsidies

The term subsidies as used in the national accounts refers to grants made by public authorities and should be distinguished from transfers usually referred to as "subsidies" made by the central government to provincial authorities. Subsidies are usually regarded as income from production and the grants are usually based on the quantity or value of the commodities produced, exported or consumed. Generally speaking,

subsidy payments are aimed at reducing market prices for certain commodities, mainly basic foodstuffs, to levels below the actual cost of production or at stimulating particular developments. In a sense, subsidies may be regarded as a negative indirect tax.

Practically the entire amount disbursed by public authorities in the form of subsidies emanates from the central government, and only an insignificant amount is paid to business enterprises by the Administration of South West Africa. As shown in the accompanying table, the major part of all subsidies is paid in respect of agricultural produce but its relative importance has declined notably in recent years.

Composition of subsidies

| | 1960 | 1970 | 1973 |
|------------------------------------|-----------|------------|------------|
| Subsidies in respect of: | | | |
| Agricultural produce | 34 | 103 | 102 |
| Losses by SA Railways on | | | |
| Bantu passenger services | 2 | 12 | 24 |
| Assistance to marginal | | | |
| gold mines | — | 15 | 6 |
| Other | 4 | 17 | 39 |
| Total | 40 | 147 | 171 |

Current transfers to households

Current transfers to households represent funds transferred by public authorities to individuals and private non-profit institutions and are not in exchange for goods or services purchased or in the discharge of a contractual obligation. These funds are regarded as current income by the recipients.

On average, about 85 per cent of these transfers consists of social assistance grants to individuals in the form of social pensions and grants to private non-profit institutions, and they have grown particularly rapidly during the past decade. Social security benefit payments, which account for the remaining 15 per cent of all grants to households, have grown fairly gradually during the post-war period.

Almost 90 per cent of all transfers to households is made by the central government and these transfers include all benefits paid out by social security funds. Transfers made by provincial and local authorities mainly consist of grants to private non-profit institutions.

Transfers to the rest of the world

Transfers to the rest of the world are made by the central government only and are, relatively speaking, quite insignificant. These payments mainly consist of contributions to foreign and international organisations.

Interest on public debt

Interest on public debt comprises the interest paid by general government on funds borrowed through a variety of debt instruments from other sectors of the economy. Public debt as used in this context covers not only the outstanding debt of the central government, with which it is usually associated, but also those of the lower levels of government. In South Africa the latter is confined to the local authorities because provincial administrations obtain all their loan funds from the central government.

The interest payments recorded in the national accounts differ from the totals appearing in the accounts of the authorities concerned by the interest paid on funds invested with them by other general departments. Consequently, the interest on the public debt recorded in the national accounts represents the net payments by public authorities to other sectors of the economy on funds borrowed to establish common assets such as roads, bridges, schools, hospitals and administrative buildings.

As from the second half of the nineteen sixties, interest payments tended to increase more steeply than before and recorded quite notable rises during 1969 and again during 1972 and 1973. The higher interest payments during 1969 may be associated with developments in the capital market during 1968 when the government was able to obtain funds well in excess of its borrowing requirements. In fact, during that year the Treasury was in a position to increase its cash balance quite substantially and for the first time to transfer funds to the Stabilization Account with the Reserve Bank. The high rate of increase in payments in 1972 and 1973 as far as both the central government and local authorities are concerned, were due to the relatively high level of interest rates which had to be paid for funds obtained in the capital market during the period 1971 to 1973.

Interest payments on public debt, of course, mainly emanate from the central government and during the past decade its payments accounted for three-quarters of the total. The remaining 25 per cent was accounted for by local authorities.

Current surplus of general government

The current surplus of the general departments of public authorities refers to the excess of their current revenue over current expenditure. It provides an indication of the extent to which governments are in a position to contribute to the financing of their own investment expenditure and towards the capital needs, through capital transfers and loans, of other sectors in the economy. As a national accounting concept, the current surplus of general government differs materially from the surpluses (or deficits) recorded in the accounts of the different departments and organisations which together constitute general government.

For example, the surplus recorded in the Revenue Account of the central government differs from that incorporated in the national accounts by, *inter alia*, fixed investment expenditure and capital transfers from that Account.

Being the net result of various items of revenue and expenditure, which themselves may show divergent trends, the annual current surplus of the general government departments has at times shown wide fluctuations during the post-war period. The surplus has shown quite notable increases since 1963, particularly in 1973 when it more than doubled from the preceding year's level to no less than R961 million owing to an upsurge in tax collections by the central government.

The current surplus of general government is attributable mainly to the central government and during the period under review, the central government was responsible for about 64 per cent of the total. Provincial authorities accounted on average for 22 per cent and local authorities for 14 per cent.

Conclusion

During the post-war period public authorities have played an increasingly important part in the South African economy. Indeed, their expenditure on final goods and services, represented by consumption and investment expenditure, has increased to such an extent that it represents about one-fifth of the gross domestic product. The increasing importance of public authorities has been particularly evident from the early nineteen sixties when their income and outlays tended to increase more rapidly at a time when the economy as a whole experienced an upsurge in activity.

Although changes in the rate of increase in expenditure have been used in the past for anti-cyclical policy purposes, changes in the rates of taxation lend themselves to greater flexibility in this regard and have been used frequently during the post-war period by the central government, as the major recipient of these taxes, to influence economic development. South Africa's tax burden is relatively low, but reached its highest post-war level in 1973 when total direct and indirect taxes represented almost 20 per cent of the gross domestic product.

The direct role of public authorities in the redistribution of income through net transfer payments, mainly pension payments and grants, and subsidies have kept pace with the growth in the gross domestic product. These transfers on average represented only 3 per cent of the gross domestic product between 1946 and 1973. One reason for this relatively low percentage is that the redistribution of income in South Africa is effected mainly in an indirect manner through the provision of general government services such as education and health services and on transport and housing.

The central government plays a major part as far as both the collection of revenue and the disbursements of such funds are concerned. The central government and the provincial administrations together have during the post-war period accounted for more than 90 per cent of the total current receipts of general government and for almost 91 per cent of the total current expenditure of which the central government contributed the major share.

Tabel 1

FINALE BESTEDING DEUR OPENBARE OWERHEDE

Teen heersende pryse

R miljoene

| Kalender- jaar Calendar year | Verbruiksbesteding Consumption expenditure | | | | | | | | | | | |
|---------------------------------------|---|--|---|-----------------|---|--|---|-----------------|---|--|---|-----------------|
| | Sentrale regering Central government | Provinsiale administrasies Provincial administrations | Plaaslike owerhede Local authorities | Totaal Total | Sentrale regering Central government | Provinsiale administrasies Provincial administrations | Plaaslike owerhede Local authorities | Totaal Total | Sentrale regering Central government | Provinsiale administrasies Provincial administrations | Plaaslike owerhede Local authorities | Totaal Total |
| 1946. | 103 | 53 | 20 | 176 | 59 | 13 | 25 | 97 | 162 | 66 | 45 | 273 |
| 1947. | 108 | 64 | 22 | 194 | 85 | 17 | 33 | 135 | 193 | 81 | 55 | 329 |
| 1948. | 88 | 79 | 25 | 192 | 95 | 23 | 37 | 155 | 183 | 102 | 62 | 347 |
| 1949. | 78 | 89 | 29 | 196 | 106 | 24 | 46 | 176 | 184 | 113 | 75 | 372 |
| 1950. | 109 | 95 | 32 | 236 | 66 | 24 | 48 | 138 | 175 | 119 | 80 | 374 |
| 1951. | 108 | 107 | 34 | 249 | 67 | 28 | 52 | 147 | 175 | 135 | 86 | 396 |
| 1952. | 133 | 127 | 39 | 299 | 113 | 36 | 58 | 207 | 246 | 163 | 97 | 506 |
| 1953. | 157 | 133 | 43 | 333 | 134 | 42 | 67 | 243 | 291 | 175 | 110 | 576 |
| 1954. | 154 | 136 | 42 | 332 | 119 | 41 | 69 | 229 | 273 | 177 | 111 | 561 |
| 1955. | 173 | 146 | 45 | 364 | 131 | 45 | 89 | 265 | 304 | 191 | 134 | 629 |
| 1956. | 189 | 159 | 48 | 396 | 168 | 53 | 90 | 311 | 357 | 212 | 138 | 707 |
| 1957. | 198 | 166 | 49 | 413 | 197 | 55 | 97 | 349 | 395 | 221 | 146 | 762 |
| 1958. | 203 | 179 | 57 | 439 | 272 | 60 | 110 | 442 | 475 | 239 | 167 | 881 |
| 1959. | 207 | 186 | 63 | 456 | 171 | 69 | 108 | 348 | 378 | 255 | 171 | 804 |
| 1960. | 220 | 200 | 66 | 486 | 162 | 75 | 113 | 350 | 382 | 275 | 179 | 836 |
| 1961. | 247 | 213 | 65 | 525 | 179 | 84 | 120 | 383 | 426 | 297 | 185 | 908 |
| 1962. | 318 | 229 | 72 | 619 | 167 | 88 | 116 | 371 | 485 | 317 | 188 | 990 |
| 1963. | 365 | 251 | 74 | 690 | 222 | 101 | 116 | 439 | 587 | 352 | 190 | 1 129 |
| 1964. | 449 | 250 | 80 | 779 | 291 | 118 | 128 | 537 | 740 | 368 | 208 | 1 316 |
| 1965. | 512 | 271 | 86 | 869 | 413 | 140 | 164 | 717 | 925 | 411 | 250 | 1 586 |
| 1966. | 576 | 309 | 93 | 978 | 394 | 156 | 187 | 737 | 970 | 465 | 280 | 1 715 |
| 1967. | 614 | 325 | 102 | 1 041 | 392 | 171 | 200 | 763 | 1 006 | 496 | 302 | 1 804 |
| 1968. | 674 | 364 | 112 | 1 150 | 421 | 181 | 207 | 809 | 1 095 | 545 | 319 | 1 959 |
| 1969. | 761 | 424 | 128 | 1 313 | 458 | 221 | 236 | 915 | 1 219 | 645 | 364 | 2 228 |
| 1970. | 904 | 499 | 149 | 1 552 | 551 | 234 | 282 | 1 067 | 1 455 | 733 | 431 | 2 619 |
| 1971* | 1 090 | 587 | 185 | 1 862 | 727 | 295 | 328 | 1 350 | 1 817 | 882 | 513 | 3 212 |
| 1972* | 1 104 | 634 | 218 | 1 956 | 959 | 312 | 373 | 1 644 | 2 063 | 946 | 591 | 3 600 |
| 1973* | 1 265 | 742 | 256 | 2 263 | 846 | 277 | 406 | 1 529 | 2 111 | 1 019 | 662 | 3 792 |

Table 1

FINAL EXPENDITURE BY PUBLIC AUTHORITIES

At current prices

R millions

| Kalender- jaar Calendar year | Verbruiksbesteding Consumption expenditure | | | | Bruto investering Gross investment | | | | Totale finale besteding Total final expenditure | | | |
|---------------------------------------|---|--|---|-----------------|---|--|---|-----------------|--|--|---|-----------------|
| | Sentrale regering Central government | Provinsiale administrasies Provincial administrations | Plaaslike owerhede Local authorities | Totaal Total | Sentrale regering Central government | Provinsiale administrasies Provincial administrations | Plaaslike owerhede Local authorities | Totaal Total | Sentrale regering Central government | Provinsiale administrasies Provincial administrations | Plaaslike owerhede Local authorities | Totaal Total |
| 1946. | 103 | 53 | 20 | 176 | 59 | 13 | 25 | 97 | 162 | 66 | 45 | 273 |
| 1947. | 108 | 64 | 22 | 194 | 85 | 17 | 33 | 135 | 193 | 81 | 55 | 329 |
| 1948. | 88 | 79 | 25 | 192 | 95 | 23 | 37 | 155 | 183 | 102 | 62 | 347 |
| 1949. | 78 | 89 | 29 | 196 | 106 | 24 | 46 | 176 | 184 | 113 | 75 | 372 |
| 1950. | 109 | 95 | 32 | 236 | 66 | 24 | 48 | 138 | 175 | 119 | 80 | 374 |
| 1951. | 108 | 107 | 34 | 249 | 67 | 28 | 52 | 147 | 175 | 135 | 86 | 396 |
| 1952. | 133 | 127 | 39 | 299 | 113 | 36 | 58 | 207 | 246 | 163 | 97 | 506 |
| 1953. | 157 | 133 | 43 | 333 | 134 | 42 | 67 | 243 | 291 | 175 | 110 | 576 |
| 1954. | 154 | 136 | 42 | 332 | 119 | 41 | 69 | 229 | 273 | 177 | 111 | 561 |
| 1955. | 173 | 146 | 45 | 364 | 131 | 45 | 89 | 265 | 304 | 191 | 134 | 629 |
| 1956. | 189 | 159 | 48 | 396 | 168 | 53 | 90 | 311 | 357 | 212 | 138 | 707 |
| 1957. | 198 | 166 | 49 | 413 | 197 | 55 | 97 | 349 | 395 | 221 | 146 | 762 |
| 1958. | 203 | 179 | 57 | 439 | 272 | 60 | 110 | 442 | 475 | 239 | 167 | 881 |
| 1959. | 207 | 186 | 63 | 456 | 171 | 69 | 108 | 348 | 378 | 255 | 171 | 804 |
| 1960. | 220 | 200 | 66 | 486 | 162 | 75 | 113 | 350 | 382 | 275 | 179 | 836 |
| 1961. | 247 | 213 | 65 | 525 | 179 | 84 | 120 | 383 | 426 | 297 | 185 | 908 |
| 1962. | 318 | 229 | 72 | 619 | 167 | 88 | 116 | 371 | 485 | 317 | 188 | 990 |
| 1963. | 365 | 251 | 74 | 690 | 222 | 101 | 116 | 439 | 587 | 352 | 190 | 1 129 |
| 1964. | 449 | 250 | 80 | 779 | 291 | 118 | 128 | 537 | 740 | 368 | 208 | 1 316 |
| 1965. | 512 | 271 | 86 | 869 | 413 | 140 | 164 | 717 | 925 | 411 | 250 | 1 586 |
| 1966. | 576 | 309 | 93 | 978 | 394 | 156 | 187 | 737 | 970 | 465 | 280 | 1 715 |
| 1967. | 614 | 325 | 102 | 1 041 | 392 | 171 | 200 | 763 | 1 006 | 496 | 302 | 1 804 |
| 1968. | 674 | 364 | 112 | 1 150 | 421 | 181 | 207 | 809 | 1 095 | 545 | 319 | 1 959 |
| 1969. | 761 | 424 | 128 | 1 313 | 458 | 221 | 236 | 915 | 1 219 | 645 | 364 | 2 228 |
| 1970. | 904 | 499 | 149 | 1 552 | 551 | 234 | 282 | 1 067 | 1 455 | 733 | 431 | 2 619 |
| 1971* | 1 090 | 587 | 185 | 1 862 | 727 | 295 | 328 | 1 350 | 1 817 | 882 | 513 | 3 212 |
| 1972* | 1 104 | 634 | 218 | 1 956 | 959 | 312 | 373 | 1 644 | 2 063 | 946 | 591 | 3 600 |
| 1973* | 1 265 | 742 | 256 | 2 263 | 846 | 277 | 406 | 1 529 | 2 111 | 1 019 | 662 | 3 792 |

Tabel 2
LOPENDE INKOME VAN
ALGEMENE OWERHEID
R miljoene

Table 2
CURRENT REVENUE
OF GENERAL GOVERNMENT
R millions

| | 1946 | 1947 | 1948 | 1949 | 1950 | 1951 | 1952 | 1953 | 1954 | |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|---|
| Inkome uit eiendom | 17 | 16 | 14 | 6 | 27 | 37 | 16 | 19 | 56 | Income from property |
| Sentrale regering | 12 | 11 | 9 | 0 | 22 | 32 | 11 | 13 | 47 | Central government |
| Provinsiale administrasies | -1 | -1 | -2 | -2 | -3 | -3 | -4 | -4 | -4 | Provincial administrations |
| Plaaslike owerhede | 6 | 6 | 7 | 8 | 8 | 8 | 9 | 10 | 13 | Local authorities |
| min: Rente op staatskuld | 22 | 21 | 22 | 23 | 21 | 24 | 25 | 24 | 24 | less: Interest on public debt |
| Sentrale regering | 20 | 19 | 20 | 21 | 19 | 21 | 22 | 21 | 21 | Central government |
| Plaaslike owerhede | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | Local authorities |
| Indirekte belastings | 139 | 145 | 152 | 139 | 145 | 175 | 186 | 211 | 227 | Indirect taxes |
| Sentrale regering | 107 | 109 | 113 | 98 | 100 | 126 | 132 | 152 | 164 | Central government |
| Provinsiale administrasies | 12 | 13 | 15 | 15 | 17 | 18 | 20 | 21 | 22 | Provincial administrations |
| Plaaslike owerhede | 20 | 23 | 24 | 26 | 28 | 31 | 34 | 38 | 41 | Local authorities |
| Direkte belastings | 145 | 178 | 160 | 181 | 203 | 234 | 291 | 336 | 330 | Direct taxes |
| Sentrale regering | 131 | 155 | 127 | 145 | 166 | 193 | 235 | 274 | 265 | Central government |
| Bydraes tot bestaansbeveiligingsfondse | 7 | 19 | 21 | 21 | 18 | 18 | 20 | 21 | 18 | Social security contributions |
| Ander | 124 | 136 | 106 | 124 | 148 | 175 | 215 | 253 | 247 | Other |
| Provinsiale administrasies | 13 | 22 | 32 | 35 | 36 | 40 | 55 | 61 | 63 | Provincial administrations |
| Plaaslike owerhede | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | Local authorities |
| Verpligte gelde, boetes, verbeurd-verklarings en lopende oordragte van inwoners | 4 | 5 | 5 | 6 | 7 | 7 | 8 | 8 | 9 | Compulsory fees, fines, penalties and current transfers from residents |
| Sentrale regering | 1 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | Central government |
| Provinsiale administrasies | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | Provincial administrations |
| Plaaslike owerhede | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | Local authorities |
| Lopende oordragte van die buiteland | 5 | 4 | 4 | 5 | 6 | 7 | 9 | 10 | 10 | Current transfers from rest of the world |
| Sentrale regering | 5 | 4 | 4 | 5 | 6 | 7 | 9 | 10 | 10 | Central government |
| Lopende oordragte van ander algemene owerheid | 40 | 46 | 54 | 63 | 70 | 78 | 90 | 101 | 98 | Current transfers from other general government |
| Sentrale regering | 3 | 3 | 4 | 5 | 6 | 6 | 7 | 8 | 9 | Central government |
| Provinsiale administrasies | 36 | 42 | 48 | 56 | 62 | 68 | 79 | 88 | 84 | Provincial administrations |
| Plaaslike owerhede | 1 | 1 | 2 | 2 | 2 | 4 | 4 | 5 | 5 | Local authorities |
| Lopende inkome | 328 | 373 | 367 | 377 | 437 | 514 | 575 | 661 | 706 | Current revenue |
| Sentrale regering | 239 | 265 | 239 | 234 | 283 | 345 | 375 | 439 | 477 | Central government |
| Provinsiale administrasies | 60 | 76 | 93 | 105 | 113 | 124 | 151 | 167 | 166 | Provincial administrations |
| Plaaslike owerhede | 29 | 32 | 35 | 38 | 41 | 45 | 49 | 55 | 63 | Local authorities |

Tabel 2 (vervolg)

LOPENDE INKOME VAN
ALGEMENE OWERHEID

R miljoene

Table 2 (continued)

CURRENT REVENUE
OF GENERAL GOVERNMENT

R millions

| | 1955 | 1956 | 1957 | 1958 | 1959 | 1960 | 1961 | 1962 | 1963 | |
|---|------------|------------|------------|------------|------------|--------------|--------------|--------------|--------------|---|
| Inkome uit eiendom | 67 | 39 | 46 | 37 | 43 | 94 | 86 | 98 | 123 | Income from property |
| Sentrale regering | 57 | 31 | 37 | 27 | 32 | 74 | 63 | 72 | 93 | Central government |
| Provinsiale administrasies | -5 | -5 | -5 | -5 | -5 | -5 | -5 | -5 | -6 | Provincial administrations |
| Plaaslike owerhede | 15 | 13 | 14 | 15 | 16 | 25 | 28 | 31 | 36 | Local authorities |
| min : Rente op staatskuld | 25 | 30 | 35 | 39 | 35 | 36 | 43 | 45 | 48 | less : Interest on public debt |
| Sentrale regering | 23 | 27 | 27 | 29 | 24 | 24 | 30 | 31 | 34 | Central government |
| Plaaslike owerhede | 2 | 3 | 8 | 10 | 11 | 12 | 13 | 14 | 14 | Local authorities |
| Indirekte belastings | 247 | 257 | 278 | 306 | 343 | 361 | 352 | 383 | 428 | Indirect taxes |
| Sentrale regering | 179 | 182 | 197 | 220 | 254 | 268 | 255 | 280 | 317 | Central government |
| Provinsiale administrasies | 24 | 26 | 28 | 31 | 31 | 32 | 32 | 33 | 36 | Provincial administrations |
| Plaaslike owerhede | 44 | 49 | 53 | 55 | 58 | 61 | 65 | 70 | 75 | Local authorities |
| Direkte belastings | 330 | 379 | 396 | 384 | 408 | 424 | 447 | 449 | 659 | Direct taxes |
| Sentrale regering | 268 | 304 | 303 | 294 | 314 | 324 | 342 | 350 | 512 | Central government |
| Bydraes tot bestaansbeveiligingsfondse | 19 | 21 | 22 | 20 | 17 | 15 | 16 | 19 | 21 | Social security contributions |
| Ander | 249 | 283 | 281 | 274 | 297 | 309 | 326 | 331 | 491 | Other |
| Provinsiale administrasies | 60 | 73 | 90 | 86 | 90 | 96 | 100 | 94 | 141 | Provincial administrations |
| Plaaslike owerhede | 2 | 2 | 3 | 4 | 4 | 4 | 5 | 5 | 6 | Local authorities |
| Verpligte gelde, boetes, verbeurd- verklarings en lopende oordragte van inwoners | 11 | 11 | 12 | 13 | 13 | 14 | 14 | 15 | 15 | Compulsory fees, fines, penalties and current transfers from residents |
| Sentrale regering | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | Central government |
| Provinsiale administrasies | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 1 | Provincial administrations |
| Plaaslike owerhede | 6 | 6 | 7 | 8 | 8 | 9 | 9 | 9 | 10 | Local authorities |
| Lopende oordragte van die buiteland | 11 | 13 | 14 | 14 | 14 | 14 | 13 | 12 | 14 | Current transfers from rest of the world |
| Sentrale regering | 11 | 13 | 14 | 14 | 14 | 14 | 13 | 12 | 14 | Central government |
| Lopende oordragte van ander algemene owerheid | 101 | 113 | 114 | 116 | 134 | 153 | 162 | 175 | 188 | Current transfers from other general government |
| Sentrale regering | 10 | 13 | 10 | 10 | 11 | 12 | 12 | 15 | 17 | Central government |
| Provinsiale administrasies | 85 | 93 | 96 | 98 | 113 | 130 | 138 | 146 | 157 | Provincial administrations |
| Plaaslike owerhede | 6 | 7 | 8 | 8 | 10 | 11 | 12 | 14 | 14 | Local authorities |
| Lopende inkome | 742 | 782 | 825 | 831 | 920 | 1 024 | 1 031 | 1 087 | 1 379 | Current revenue |
| Sentrale regering | 506 | 520 | 538 | 540 | 605 | 672 | 659 | 702 | 923 | Central government |
| Provinsiale administrasies | 165 | 188 | 210 | 211 | 230 | 254 | 266 | 270 | 329 | Provincial administrations |
| Plaaslike owerhede | 71 | 74 | 77 | 80 | 85 | 98 | 106 | 115 | 127 | Local authorities |

Tabel 2 (vervolg)

LOPENDE INKOME VAN
ALGEMENE OWERHEID

R miljoene

| | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971* | 1972* | 1973* | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---|
| Inkome uit eiendom | 146 | 137 | 97 | 192 | 162 | 171 | 180 | 162 | 140 | 337 | Income from property |
| Sentrale regering | 110 | 97 | 55 | 147 | 110 | 116 | 121 | 96 | 68 | 258 | Central government |
| Provinsiale administrasies | -6 | -7 | -7 | -7 | -8 | -9 | -9 | -9 | -9 | -10 | Provincial administrations |
| Plaaslike owerhede | 42 | 47 | 49 | 52 | 60 | 64 | 68 | 75 | 81 | 89 | Local authorities |
| min: Rente op staatskuld | 50 | 66 | 77 | 97 | 123 | 182 | 177 | 194 | 251 | 291 | less: Interest on public debt |
| Sentrale regering | 36 | 44 | 52 | 69 | 90 | 144 | 135 | 145 | 192 | 220 | Central government |
| Plaaslike owerhede | 14 | 22 | 25 | 28 | 33 | 38 | 42 | 49 | 59 | 71 | Local authorities |
| Indirekte belastings | 497 | 518 | 562 | 644 | 714 | 917 | 1 032 | 1 165 | 1 245 | 1 412 | Indirect taxes |
| Sentrale regering | 377 | 390 | 423 | 490 | 541 | 736 | 841 | 937 | 983 | 1 121 | Central government |
| Provinsiale administrasies | 41 | 43 | 48 | 51 | 56 | 48 | 41 | 49 | 57 | 63 | Provincial administrations |
| Plaaslike owerhede | 79 | 85 | 91 | 103 | 117 | 133 | 150 | 179 | 205 | 228 | Local authorities |
| Direkte belastings | 682 | 780 | 873 | 1 017 | 1 113 | 1 225 | 1 349 | 1 465 | 1 702 | 2 245 | Direct taxes |
| Sentrale regering | 513 | 598 | 660 | 762 | 854 | 980 | 1 102 | 1 344 | 1 643 | 2 180 | Central government |
| Bydraes tot bestaansbeveiligingsfondse | 24 | 30 | 32 | 31 | 31 | 35 | 36 | 46 | 38 | 41 | Social security contributions |
| Ander | 489 | 568 | 628 | 731 | 823 | 945 | 1 066 | 1 298 | 1 605 | 2 139 | Other |
| Provinsiale administrasies | 162 | 175 | 205 | 247 | 251 | 236 | 237 | 110 | 47 | 52 | Provincial administrations |
| Plaaslike owerhede | 7 | 7 | 8 | 8 | 8 | 9 | 10 | 11 | 12 | 13 | Local authorities |
| Verpligte gelde, boetes, verbeurd-verklarings en lopende oordragte van inwoners | 17 | 19 | 22 | 25 | 27 | 31 | 37 | 43 | 50 | 55 | Compulsory fees, fines, penalties and current transfers from residents |
| Sentrale regering | 5 | 6 | 7 | 8 | 8 | 9 | 12 | 12 | 12 | 10 | Central government |
| Provinsiale administrasies | 2 | 2 | 2 | 2 | 3 | 3 | 4 | 5 | 5 | 5 | Provincial administrations |
| Plaaslike owerhede | 10 | 11 | 13 | 15 | 16 | 19 | 21 | 26 | 33 | 40 | Local authorities |
| Lopende oordragte van die buiteland | 14 | 15 | 17 | 24 | 36 | 34 | 39 | 38 | 47 | 58 | Current transfers from rest of the world |
| Sentrale regering | 14 | 15 | 17 | 24 | 36 | 34 | 39 | 38 | 47 | 58 | Central government |
| Lopende oordragte van ander algemene owerheid | 191 | 203 | 222 | 242 | 286 | 383 | 479 | 762 | 828 | 1 011 | Current transfers from other general government |
| Sentrale regering | 19 | 22 | 24 | 28 | 32 | 35 | 38 | 45 | 50 | 62 | Central government |
| Provinsiale administrasies | 156 | 162 | 177 | 192 | 229 | 322 | 413 | 683 | 735 | 902 | Provincial administrations |
| Plaaslike owerhede | 16 | 19 | 21 | 22 | 25 | 26 | 28 | 34 | 43 | 47 | Local authorities |
| Lopende inkome | 1 497 | 1 606 | 1 716 | 2 047 | 2 215 | 2 579 | 2 939 | 3 441 | 3 761 | 4 827 | Current revenue |
| Sentrale regering | 1 002 | 1 084 | 1 134 | 1 390 | 1 491 | 1 766 | 2 018 | 2 327 | 2 611 | 3 469 | Central government |
| Provinsiale administrasies | 355 | 375 | 425 | 485 | 531 | 600 | 686 | 838 | 835 | 1 012 | Provincial administrations |
| Plaaslike owerhede | 140 | 147 | 157 | 172 | 193 | 213 | 235 | 276 | 315 | 346 | Local authorities |

Table 2 (continued)

CURRENT REVENUE
OF GENERAL GOVERNMENT

R millions

Tabel 3

LOPENDE UITGAWE EN SURPLUS
VAN ALGEMENE OWERHEID

R miljoene

Table 3

CURRENT EXPENDITURE AND SURPLUS
OF GENERAL GOVERNMENT

R millions

| | 1946 | 1947 | 1948 | 1949 | 1950 | 1951 | 1952 | 1953 | 1954 | |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|--|
| Finale verbruiksbesteding | 176 | 194 | 192 | 196 | 236 | 249 | 299 | 333 | 332 | Final consumption expenditure |
| Sentrale regering | 103 | 108 | 88 | 78 | 109 | 108 | 133 | 157 | 154 | Central government |
| Provinsiale administrasies | 53 | 64 | 79 | 89 | 95 | 107 | 127 | 133 | 136 | Provincial administrations |
| Plaaslike owerhede | 20 | 22 | 25 | 29 | 32 | 34 | 39 | 43 | 42 | Local authorities |
| Subsidies | 25 | 25 | 21 | 28 | 31 | 38 | 45 | 47 | 43 | Subsidies |
| Sentrale regering | 25 | 25 | 21 | 28 | 31 | 38 | 45 | 47 | 43 | Central government |
| Provinsiale administrasies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Provincial administrations |
| Voordele uit bestaans-beveiligingsfondse | 4 | 6 | 6 | 7 | 8 | 7 | 8 | 10 | 12 | Social security benefits |
| Sentrale regering | 4 | 6 | 6 | 7 | 8 | 7 | 8 | 10 | 12 | Central government |
| Maatskaplike beveiligingsuitbetalings en lopende oordragte aan inwoners en private nie-winssoekende instellings | 54 | 46 | 48 | 51 | 50 | 55 | 63 | 63 | 84 | Social assistance grants and current transfers to residents and private non-profit institutions |
| Sentrale regering | 49 | 40 | 42 | 45 | 44 | 48 | 56 | 55 | 76 | Central government |
| Provinsiale administrasies | 4 | 5 | 5 | 5 | 5 | 6 | 6 | 6 | 6 | Provincial administrations |
| Plaaslike owerhede | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | Local authorities |
| Lopende oordragte aan die buiteland | 9 | 56 | 2 | 3 | 3 | 3 | 5 | 4 | 5 | Current transfers to rest of the world |
| Sentrale regering | 9 | 56 | 2 | 3 | 3 | 3 | 5 | 4 | 5 | Central government |
| Lopende oordragte aan ander algemene owerheid | 40 | 46 | 54 | 63 | 70 | 78 | 90 | 101 | 98 | Current transfers to other general government |
| Sentrale regering | 37 | 42 | 49 | 57 | 64 | 71 | 82 | 92 | 88 | Central government |
| Provinsiale administrasies | 2 | 3 | 3 | 3 | 3 | 4 | 4 | 5 | 6 | Provincial administrations |
| Plaaslike owerhede | 1 | 1 | 2 | 3 | 3 | 3 | 4 | 4 | 4 | Local authorities |
| Lopende uitgawe | 308 | 373 | 323 | 348 | 398 | 430 | 510 | 558 | 574 | Current expenditure |
| Sentrale regering | 227 | 277 | 208 | 218 | 259 | 275 | 329 | 365 | 378 | Central government |
| Provinsiale administrasies | 59 | 72 | 87 | 97 | 103 | 117 | 137 | 144 | 148 | Provincial administrations |
| Plaaslike owerhede | 22 | 24 | 28 | 33 | 36 | 38 | 44 | 49 | 48 | Local authorities |
| Lopende surplus van algemene owerheid | 20 | 0 | 44 | 29 | 39 | 84 | 65 | 103 | 132 | Current surplus of general government |
| Sentrale regering | 12 | -12 | 31 | 16 | 24 | 70 | 46 | 74 | 99 | Central government |
| Provinsiale administrasies | 1 | 4 | 6 | 8 | 10 | 7 | 14 | 23 | 18 | Provincial administrations |
| Plaaslike owerhede | 7 | 8 | 7 | 5 | 5 | 7 | 5 | 6 | 15 | Local authorities |

Tabel 3 (vervolg)

LOPENDE UITGAWE EN SURPLUS
VAN ALGEMENE OWERHEID
R miljoene

Table 3 (continued)

CURRENT EXPENDITURE AND SURPLUS
OF GENERAL GOVERNMENT
R millions

| | 1955 | 1956 | 1957 | 1958 | 1959 | 1960 | 1961 | 1962 | 1963 | |
|--|------------|------------|------------|------------|------------|------------|------------|------------|--------------|--|
| Finale verbruiksbesteding | 364 | 396 | 413 | 439 | 456 | 486 | 525 | 619 | 690 | Final consumption expenditure |
| Sentrale regering | 173 | 189 | 198 | 203 | 207 | 220 | 247 | 318 | 365 | Central government |
| Provinsiale administrasies | 146 | 159 | 166 | 179 | 186 | 200 | 213 | 229 | 251 | Provincial administrations |
| Plaaslike owerhede | 45 | 48 | 49 | 57 | 63 | 66 | 65 | 72 | 74 | Local authorities |
| Subsidies | 41 | 41 | 37 | 40 | 44 | 40 | 40 | 49 | 52 | Subsidies |
| Sentrale regering | 41 | 41 | 37 | 39 | 43 | 39 | 39 | 47 | 50 | Central government |
| Provinsiale administrasies | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 2 | 2 | Provincial administrations |
| Voordele uit bestaans-beveiligingsfondse | 16 | 17 | 20 | 21 | 26 | 26 | 29 | 31 | 27 | Social security benefits |
| Sentrale regering | 16 | 17 | 20 | 21 | 26 | 26 | 29 | 31 | 27 | Central government |
| Maatskaplike beveiligingsuitbetalings en lopende oordragte aan inwoners en private nie-winssoekende instellings | 77 | 85 | 86 | 89 | 96 | 101 | 106 | 114 | 127 | Social assistance grants and current transfers to residents and private non-profit institutions |
| Sentrale regering | 68 | 75 | 76 | 80 | 84 | 88 | 93 | 100 | 111 | Central government |
| Provinsiale administrasies | 7 | 7 | 7 | 6 | 8 | 9 | 9 | 9 | 11 | Provincial administrations |
| Plaaslike owerhede | 2 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | Local authorities |
| Lopende oordragte aan die buiteland | 3 | 1 | 1 | 1 | 1 | 2 | 1 | 2 | 3 | Current transfers to rest of the world |
| Sentrale regering | 3 | 1 | 1 | 1 | 1 | 2 | 1 | 2 | 3 | Central government |
| Lopende oordragte aan ander algemene owerheid | 101 | 113 | 114 | 116 | 134 | 153 | 162 | 175 | 188 | Current transfers to other general government |
| Sentrale regering | 89 | 99 | 102 | 104 | 120 | 137 | 146 | 155 | 166 | Central government |
| Provinsiale administrasies | 7 | 8 | 9 | 10 | 12 | 14 | 14 | 17 | 19 | Provincial administrations |
| Plaaslike owerhede | 5 | 6 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | Local authorities |
| Lopende uitgawe | 602 | 653 | 671 | 706 | 757 | 808 | 863 | 990 | 1 087 | Current expenditure |
| Sentrale regering | 390 | 422 | 434 | 448 | 481 | 512 | 555 | 653 | 722 | Central government |
| Provinsiale administrasies | 160 | 174 | 182 | 196 | 207 | 224 | 237 | 257 | 283 | Provincial administrations |
| Plaaslike owerhede | 52 | 57 | 55 | 62 | 69 | 72 | 71 | 80 | 82 | Local authorities |
| Lopende surplus van algemene owerheid | 140 | 129 | 154 | 125 | 163 | 216 | 168 | 97 | 292 | Current surplus of general government |
| Sentrale regering | 116 | 98 | 104 | 92 | 124 | 160 | 104 | 49 | 201 | Central government |
| Provinsiale administrasies | 5 | 14 | 28 | 15 | 23 | 30 | 29 | 13 | 46 | Provincial administrations |
| Plaaslike owerhede | 19 | 17 | 22 | 18 | 16 | 26 | 35 | 35 | 45 | Local authorities |

Tabel 3 (vervolg)

LOPENDE UITGAWE EN SURPLUS
VAN ALGEMENE OWERHEID
R miljoene

Table 3 (continued)

CURRENT EXPENDITURE AND SURPLUS
OF GENERAL GOVERNMENT
R millions

| | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971* | 1972* | 1973* | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--|
| Finale verbruiksbesteding | 779 | 869 | 978 | 1 041 | 1 150 | 1 313 | 1 552 | 1 862 | 1 956 | 2 263 | Final consumption expenditure |
| Sentrale regering | 449 | 512 | 576 | 614 | 674 | 761 | 904 | 1 090 | 1 104 | 1 265 | Central government |
| Provinsiale administrasies | 250 | 271 | 309 | 325 | 364 | 424 | 499 | 587 | 634 | 742 | Provincial administrations |
| Plaaslike owerhede | 80 | 86 | 93 | 102 | 112 | 128 | 149 | 185 | 218 | 256 | Local authorities |
| Subsidies | 59 | 69 | 80 | 102 | 102 | 117 | 147 | 174 | 174 | 171 | Subsidies |
| Sentrale regering | 56 | 66 | 78 | 100 | 100 | 115 | 146 | 172 | 172 | 169 | Central government |
| Provinsiale administrasies | 3 | 3 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | Provincial administrations |
| Voordele uit bestaans-beveiligingsfondse | 28 | 32 | 32 | 32 | 36 | 35 | 42 | 45 | 47 | 51 | Social security benefits |
| Sentrale regering | 28 | 32 | 32 | 32 | 36 | 35 | 42 | 45 | 47 | 51 | Central government |
| Maatskaplike beveiligingsuitbetalings en lopende oordragte aan inwoners en private nie-winssoekende instellings | 139 | 155 | 165 | 179 | 195 | 235 | 251 | 288 | 321 | 367 | Social assistance grants and current transfers to residents and private non-profit institutions |
| Sentrale regering | 121 | 133 | 141 | 152 | 164 | 202 | 219 | 255 | 282 | 328 | Central government |
| Provinsiale administrasies | 12 | 15 | 17 | 19 | 21 | 23 | 21 | 21 | 27 | 26 | Provincial administrations |
| Plaaslike owerhede | 6 | 7 | 7 | 8 | 10 | 10 | 11 | 12 | 12 | 13 | Local authorities |
| Lopende oordragte aan die buiteland | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 3 | Current transfers to rest of the world |
| Sentrale regering | 2 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 3 | Central government |
| Lopende oordragte aan ander algemene owerheid | 191 | 203 | 222 | 242 | 286 | 383 | 479 | 762 | 828 | 1 011 | Current transfers to other general government |
| Sentrale regering | 165 | 172 | 188 | 203 | 241 | 335 | 427 | 700 | 758 | 927 | Central government |
| Provinsiale administrasies | 22 | 26 | 29 | 32 | 36 | 38 | 43 | 51 | 57 | 69 | Provincial administrations |
| Plaaslike owerhede | 4 | 5 | 5 | 7 | 9 | 10 | 9 | 11 | 13 | 15 | Local authorities |
| Lopende uitgawe | 1 198 | 1 329 | 1 478 | 1 597 | 1 770 | 2 084 | 2 472 | 3 133 | 3 328 | 3 866 | Current expenditure |
| Sentrale regering | 821 | 916 | 1 016 | 1 102 | 1 216 | 1 449 | 1 739 | 2 264 | 2 365 | 2 743 | Central government |
| Provinsiale administrasies | 287 | 315 | 357 | 378 | 423 | 487 | 564 | 661 | 720 | 839 | Provincial administrations |
| Plaaslike owerhede | 90 | 98 | 105 | 117 | 131 | 148 | 169 | 208 | 243 | 284 | Local authorities |
| Lopende surplus van algemene owerheid | 299 | 277 | 238 | 450 | 445 | 495 | 467 | 308 | 433 | 961 | Current surplus of general government |
| Sentrale regering | 181 | 168 | 118 | 288 | 275 | 317 | 279 | 63 | 246 | 726 | Central government |
| Provinsiale administrasies | 68 | 60 | 68 | 107 | 108 | 113 | 122 | 177 | 115 | 173 | Provincial administrations |
| Plaaslike owerhede | 50 | 49 | 52 | 55 | 62 | 65 | 66 | 68 | 72 | 62 | Local authorities |

Tabel 4

SAMESTELLING VAN FINALE VERBRUIKS-
BESTEDING VAN OPENBARE OWERHEDE
R miljoene

| Kalenderjaar Calendar year | Sentrale regering Central government | | | | | | Provinsiale administrasies Provincial administrations | | | | | |
|-------------------------------|--|--|---|-------------------------|---|--|--|--|---|-------------------------|---|--|
| | Vergoeding van werk- nemers Remuneration of employ- ees | Voorsiening vir waarde- vermindering Provision for depreciation | Intermediêre verbruik Intermediate consumption | Sub-totaal Sub-total | min: Verkope en gelde less: Sales and fees | Finale verbruiks- besteding Final consumption expenditure | Vergoeding van werk- nemers Remuneration of employ- ees | Voorsiening vir waarde- vermindering Provision for depreciation | Intermediêre verbruik Intermediate consumption | Sub-totaal Sub-total | min: Verkope en gelde less: Sales and fees | Finale verbruiks- besteding Final consumption expenditure |
| 1946 | 106 | 1 | 4 | 111 | 8 | 103 | 43 | 2 | 11 | 56 | 3 | 53 |
| 1947 | 69 | 1 | 46 | 116 | 8 | 108 | 50 | 2 | 16 | 68 | 4 | 64 |
| 1948 | 66 | 1 | 29 | 96 | 8 | 88 | 58 | 2 | 23 | 83 | 4 | 79 |
| 1949 | 70 | 1 | 16 | 87 | 9 | 78 | 64 | 2 | 28 | 94 | 5 | 89 |
| 1950 | 73 | 1 | 44 | 118 | 9 | 109 | 69 | 2 | 30 | 101 | 6 | 95 |
| 1951 | 80 | 1 | 37 | 118 | 10 | 108 | 77 | 3 | 33 | 113 | 6 | 107 |
| 1952 | 90 | 1 | 55 | 146 | 13 | 133 | 92 | 3 | 40 | 135 | 8 | 127 |
| 1953 | 98 | 2 | 72 | 172 | 15 | 157 | 101 | 3 | 39 | 143 | 10 | 133 |
| 1954 | 111 | 2 | 58 | 171 | 17 | 154 | 100 | 3 | 44 | 147 | 11 | 136 |
| 1955 | 118 | 2 | 72 | 192 | 19 | 173 | 104 | 4 | 49 | 157 | 11 | 146 |
| 1956 | 128 | 2 | 78 | 208 | 19 | 189 | 114 | 4 | 53 | 171 | 12 | 159 |
| 1957 | 137 | 2 | 78 | 217 | 19 | 198 | 123 | 5 | 51 | 179 | 13 | 166 |
| 1958 | 147 | 2 | 74 | 223 | 20 | 203 | 134 | 5 | 56 | 195 | 16 | 179 |
| 1959 | 158 | 3 | 67 | 228 | 21 | 207 | 145 | 6 | 51 | 202 | 16 | 186 |
| 1960 | 167 | 3 | 75 | 245 | 25 | 220 | 153 | 6 | 59 | 218 | 18 | 200 |
| 1961 | 180 | 3 | 92 | 275 | 28 | 247 | 165 | 7 | 61 | 233 | 20 | 213 |
| 1962 | 197 | 3 | 146 | 346 | 28 | 318 | 174 | 8 | 68 | 250 | 21 | 229 |
| 1963 | 219 | 4 | 172 | 395 | 30 | 365 | 192 | 8 | 75 | 275 | 24 | 251 |
| 1964 | 256 | 4 | 221 | 481 | 32 | 449 | 192 | 9 | 74 | 275 | 25 | 250 |
| 1965 | 279 | 5 | 263 | 547 | 35 | 512 | 203 | 10 | 83 | 296 | 25 | 271 |
| 1966 | 331 | 6 | 281 | 618 | 42 | 576 | 237 | 11 | 90 | 338 | 29 | 309 |
| 1967 | 368 | 7 | 282 | 657 | 43 | 614 | 255 | 13 | 90 | 358 | 33 | 325 |
| 1968 | 414 | 8 | 294 | 716 | 42 | 674 | 282 | 14 | 100 | 396 | 32 | 364 |
| 1969 | 441 | 10 | 351 | 802 | 41 | 761 | 289 | 16 | 160 | 465 | 41 | 424 |
| 1970 | 490 | 12 | 458 | 960 | 56 | 904 | 341 | 18 | 180 | 539 | 40 | 499 |
| 1971* | 590 | 14 | 548 | 1 152 | 62 | 1 090 | 425 | 19 | 193 | 637 | 50 | 587 |
| 1972* | 627 | 16 | 536 | 1 179 | 75 | 1 104 | 472 | 20 | 192 | 684 | 50 | 634 |
| 1973* | 734 | 18 | 592 | 1 344 | 79 | 1 265 | 545 | 22 | 232 | 799 | 57 | 742 |

Table 4

COMPOSITION OF FINAL CONSUMPTION

EXPENDITURE OF PUBLIC AUTHORITIES

R millions

| Plaaslike owerhede Local authorities | | | | | | Totaal Total | | | | | | Kalenderjaar Calendar year |
|--|--|---|-------------------------|---|---|--|--|---|-------------------------|---|---|-------------------------------|
| Vergoeding van werknemers Remuneration of employees | Voorsiening vir waardevermindering Provision for depreciation | Intermediêre verbruik Intermediate consumption | Sub-totaal Sub-total | min: Verkope en gelde less: Sales and fees | Finale verbruiks-besteding Final consumption expenditure | Vergoeding van werknemers Remuneration of employees | Voorsiening vir waardevermindering Provision for depreciation | Intermediêre verbruik Intermediate consumption | Sub-totaal Sub-total | min: Verkope en gelde less: Sales and fees | Finale verbruiks-besteding Final consumption expenditure | |
| 19 | 0 | 12 | 31 | 11 | 20 | 168 | 3 | 27 | 198 | 22 | 176 | 1946 |
| 22 | 0 | 13 | 35 | 13 | 22 | 141 | 3 | 75 | 219 | 25 | 194 | 1947 |
| 25 | 0 | 15 | 40 | 15 | 25 | 149 | 3 | 67 | 219 | 27 | 192 | 1948 |
| 27 | 0 | 18 | 45 | 16 | 29 | 161 | 3 | 62 | 226 | 30 | 196 | 1949 |
| 29 | 1 | 17 | 47 | 15 | 32 | 171 | 4 | 91 | 266 | 30 | 236 | 1950 |
| 32 | 1 | 17 | 50 | 16 | 34 | 189 | 5 | 87 | 281 | 32 | 249 | 1951 |
| 35 | 1 | 20 | 56 | 17 | 39 | 217 | 5 | 115 | 337 | 38 | 299 | 1952 |
| 38 | 1 | 23 | 62 | 19 | 43 | 237 | 6 | 134 | 377 | 44 | 333 | 1953 |
| 41 | 1 | 22 | 64 | 22 | 42 | 252 | 6 | 124 | 382 | 50 | 332 | 1954 |
| 44 | 1 | 23 | 68 | 23 | 45 | 266 | 7 | 144 | 417 | 53 | 364 | 1955 |
| 49 | 1 | 22 | 72 | 24 | 48 | 291 | 7 | 153 | 451 | 55 | 396 | 1956 |
| 56 | 1 | 18 | 75 | 26 | 49 | 316 | 8 | 147 | 471 | 58 | 413 | 1957 |
| 57 | 1 | 26 | 84 | 27 | 57 | 338 | 8 | 156 | 502 | 63 | 439 | 1958 |
| 58 | 1 | 32 | 91 | 28 | 63 | 361 | 10 | 150 | 521 | 65 | 456 | 1959 |
| 63 | 1 | 36 | 100 | 34 | 66 | 383 | 10 | 170 | 563 | 77 | 486 | 1960 |
| 66 | 2 | 33 | 101 | 36 | 65 | 411 | 12 | 186 | 609 | 84 | 525 | 1961 |
| 70 | 2 | 36 | 108 | 36 | 72 | 441 | 13 | 250 | 704 | 85 | 619 | 1962 |
| 76 | 2 | 36 | 114 | 40 | 74 | 487 | 14 | 283 | 784 | 94 | 690 | 1963 |
| 79 | 2 | 41 | 122 | 42 | 80 | 527 | 15 | 336 | 878 | 99 | 779 | 1964 |
| 88 | 2 | 45 | 135 | 49 | 86 | 570 | 17 | 391 | 978 | 109 | 869 | 1965 |
| 95 | 3 | 52 | 150 | 57 | 93 | 663 | 20 | 423 | 1 106 | 128 | 978 | 1966 |
| 105 | 3 | 53 | 161 | 59 | 102 | 728 | 23 | 425 | 1 176 | 135 | 1 041 | 1967 |
| 115 | 3 | 59 | 177 | 65 | 112 | 811 | 25 | 453 | 1 289 | 139 | 1 150 | 1968 |
| 125 | 4 | 70 | 199 | 71 | 128 | 855 | 30 | 581 | 1 466 | 153 | 1 313 | 1969 |
| 154 | 4 | 68 | 226 | 77 | 149 | 985 | 34 | 706 | 1 725 | 173 | 1 552 | 1970 |
| 183 | 5 | 79 | 267 | 82 | 185 | 1 198 | 38 | 820 | 2 056 | 194 | 1 862 | 1971* |
| 219 | 5 | 79 | 303 | 85 | 218 | 1 318 | 41 | 807 | 2 166 | 210 | 1 956 | 1972* |
| 256 | 5 | 96 | 357 | 101 | 256 | 1 535 | 45 | 920 | 2 500 | 237 | 2 263 | 1973* |

Tabel 5

SAMESTELLING VAN INDIREKTE EN
DIREKTE BELASTINGS
R miljoene

Table 5

COMPOSITION OF INDIRECT AND
DIRECT TAXES
R millions

| | 1946 | 1947 | 1948 | 1949 | 1950 | 1951 | 1952 | 1953 | 1954 | |
|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|---|
| Indirekte belastinge | 139 | 145 | 152 | 139 | 145 | 175 | 186 | 211 | 227 | Indirect taxes |
| Sentrale regering | 107 | 109 | 113 | 98 | 100 | 126 | 132 | 152 | 164 | Central government |
| Doeane- en aksynsregte¹ | 81 | 84 | 87 | 74 | 70 | 86 | 92 | 109 | 118 | Customs and excise duties¹ |
| Verkoopreg | — | — | — | — | — | — | — | — | — | Sales duty |
| Nasionale Padfonds inkome | 4 | 5 | 6 | 7 | 11 | 15 | 15 | 16 | 14 | National Road Fund receipts |
| Lisensies | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | Licences |
| Seëlregte en gelde | 9 | 8 | 8 | 6 | 7 | 7 | 8 | 9 | 10 | Stamp duties and fees |
| Belasting op koop en verkoop van handelseffekte | — | — | 1 | 2 | 1 | 1 | 1 | 1 | 2 | Tax on purchase and sale of marketable securities |
| Hereregte | 9 | 8 | 8 | 6 | 6 | 9 | 10 | 11 | 13 | Transfer duty |
| Uitvoerbelasting op diamante | 1 | 1 | 1 | 1 | 2 | 4 | 2 | 2 | 2 | Export duty on diamonds |
| Ander | 1 | 1 | 0 | 0 | 0 | 1 | 1 | 1 | 2 | Other |
| Provinsiale administrasies | 12 | 13 | 15 | 15 | 17 | 18 | 20 | 21 | 22 | Provincial administrations |
| Doeane- en aksynsregte | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 3 | 3 | Customs and excise duties |
| Motorvoertuiglisensies betaal deur ondernemings | 3 | 4 | 5 | 6 | 6 | 6 | 7 | 7 | 7 | Motor vehicle licences paid by enterprises |
| Belasting op wedrenne en weddenskappe | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | Racing and betting taxation |
| Uitvoerbelasting op diamante | — | — | — | — | 1 | 2 | 2 | 2 | 2 | Export duty on diamonds |
| Belasting op vermaaklikhede | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | Entertainment tax |
| Ander | 2 | 1 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | Other |
| Plaaslike owerhede | 20 | 23 | 24 | 26 | 28 | 31 | 34 | 38 | 41 | Local authorities |
| Eiendomsbelasting | 20 | 23 | 24 | 26 | 28 | 31 | 34 | 37 | 40 | Property assessment rates |
| Ander | — | — | — | — | — | — | — | 1 | 1 | Other |
| Direkte belastinge | 145 | 178 | 160 | 181 | 203 | 234 | 291 | 336 | 330 | Direct taxes |
| Deur persone betaal | 60 | 91 | 100 | 110 | 107 | 122 | 145 | 170 | 160 | Paid by persons |
| Deur maatskappye betaal² | 85 | 87 | 60 | 71 | 96 | 112 | 146 | 167 | 170 | Paid by corporations² |
| Sentrale regering | 131 | 155 | 127 | 145 | 166 | 193 | 235 | 274 | 265 | Central government |
| Bydraes tot bestaansbeveiligingsfondse | 7 | 19 | 21 | 21 | 18 | 18 | 20 | 21 | 18 | Social security contributions |
| Inkomstebelasting | 68 | 93 | 98 | 117 | 142 | 171 | 212 | 249 | 243 | Income tax |
| Belasting op onuitgekeerde winste | — | 0 | 0 | 1 | 0 | 0 | 0 | 0 | 0 | Undistributed profits tax |
| Algemene Bantoebelasting | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | Bantu general tax |
| Ander | 54 | 40 | 5 | 3 | 3 | 1 | — | — | — | Other |
| Provinsiale administrasies | 13 | 22 | 32 | 35 | 36 | 40 | 55 | 61 | 63 | Provincial administrations |
| Inkomstebelasting | 11 | 19 | 28 | 31 | 32 | 34 | 48 | 55 | 56 | Income tax |
| Motorvoertuiglisensies betaal deur huishoudings | 2 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | Motor vehicle licences paid by households |
| Ander | 0 | 0 | 1 | 0 | 0 | 2 | 2 | 1 | 2 | Other |
| Plaaslike owerhede | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | Local authorities |
| Bantoeiensheffing en bydraes ontvang deur ongevallefondse van plaaslike owerhede | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 | Bantu services levy and contributions received by workmen's compensation funds of local authorities |

1. Na aftrekking van betalings aan naburige lande ingevolge doeane- en aksynsooreenkomste en van terugbetalings en kwytskeldings uit grasia of guns.
2. Sluit uit direkte belastinge aan die buiteland betaal.

1. After deduction of payments to neighbouring countries under customs and excise agreements and of refunds and remissions of grace or favour.
2. Excludes direct taxes paid to the rest of the world.

Tabel 5 (vervolg)

SAMESTELLING VAN INDIRECTE EN
DIREKTE BELASTINGS
R miljoene

Table 5 (continued)

COMPOSITION OF INDIRECT AND
DIRECT TAXES
R millions

| | 1955 | 1956 | 1957 | 1958 | 1959 | 1960 | 1961 | 1962 | 1963 | |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|---|
| Indirekte belastinge | 247 | 257 | 278 | 306 | 343 | 361 | 352 | 383 | 428 | Indirect taxes |
| Sentrale regering | 179 | 182 | 197 | 220 | 254 | 268 | 255 | 280 | 317 | Central government |
| Doeane- en aksynsregte¹ | 133 | 138 | 151 | 170 | 199 | 211 | 197 | 217 | 243 | Customs and excise duties¹ |
| Verkoopreg | — | — | — | — | — | — | — | — | — | Sales duty |
| Nasionale Padfonds inkome | 14 | 14 | 15 | 18 | 21 | 22 | 25 | 27 | 28 | National Road Fund receipts |
| Lisensies | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | Licences |
| Seëlregte en gelde | 11 | 10 | 11 | 12 | 13 | 13 | 13 | 14 | 16 | Stamp duties and fees |
| Belasting op koop en verkoop van handelseffekte | 1 | 1 | 1 | 1 | 2 | 2 | 1 | 2 | 3 | Tax on purchase and sale of marketable securities |
| Hereregte | 13 | 11 | 11 | 11 | 11 | 12 | 10 | 12 | 17 | Transfer duty |
| Uitvoerbelasting op diamante | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 2 | 2 | Export duty on diamonds |
| Ander | 2 | 2 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | Other |
| Provinsiale administrasies | 24 | 26 | 28 | 31 | 31 | 32 | 32 | 33 | 36 | Provincial administrations |
| Doeane- en aksynsregte | 3 | 4 | 4 | 6 | 6 | 6 | 5 | 5 | 6 | Customs and excise duties |
| Motorvoertuiglisensies betaal deur ondernemings | 8 | 9 | 10 | 12 | 12 | 12 | 13 | 14 | 15 | Motor vehicle licences paid by enterprises |
| Belasting op wedrenne en weddenskappe | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | Racing and betting taxation |
| Uitvoerbelasting op diamante | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | Export duty on diamonds |
| Belasting op vermaaklikhede | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | Entertainment tax |
| Ander | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | Other |
| Plaaslike owerhede | 44 | 49 | 53 | 55 | 58 | 61 | 65 | 70 | 75 | Local authorities |
| Eiendomsbelasting | 42 | 47 | 51 | 53 | 56 | 58 | 62 | 65 | 72 | Property assessment rates |
| Ander | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 5 | 3 | Other |
| Direkte belastinge | 330 | 379 | 396 | 384 | 408 | 424 | 447 | 449 | 659 | Direct taxes |
| Deur persone betaal | 151 | 166 | 180 | 174 | 177 | 200 | 198 | 205 | 275 | Paid by persons |
| Deur maatskappye betaal² | 179 | 213 | 216 | 210 | 231 | 224 | 249 | 244 | 384 | Paid by corporations² |
| Sentrale regering | 268 | 304 | 303 | 294 | 314 | 324 | 342 | 350 | 512 | Central government |
| Bydraes tot bestaansbeveiligingsfondse | 19 | 21 | 22 | 20 | 17 | 15 | 16 | 19 | 21 | Social security contributions |
| Inkomstebelasting | 245 | 277 | 276 | 268 | 288 | 302 | 317 | 323 | 482 | Income tax |
| Belasting op onuitgekeerde winste | 0 | 1 | 0 | 0 | 1 | 0 | 1 | 1 | 1 | Undistributed profits tax |
| Algemene Bantoebelasting | 4 | 5 | 5 | 6 | 8 | 6 | 7 | 7 | 8 | Bantu general tax |
| Ander | — | — | — | — | — | 1 | 1 | 0 | 0 | Other |
| Provinsiale administrasies | 60 | 73 | 90 | 86 | 90 | 96 | 100 | 94 | 141 | Provincial administrations |
| Inkomstebelasting | 53 | 65 | 81 | 76 | 80 | 85 | 89 | 82 | 127 | Income tax |
| Motorvoertuiglisensies betaal deur huishoudings | 5 | 6 | 7 | 8 | 8 | 8 | 9 | 9 | 10 | Motor vehicle licences paid by households |
| Ander | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 4 | Other |
| Plaaslike owerhede | 2 | 2 | 3 | 4 | 4 | 4 | 5 | 5 | 6 | Local authorities |
| Bantoediensheffing en bydraes ontvang deur ongevallefondse van plaaslike owerhede | 2 | 2 | 3 | 4 | 4 | 4 | 5 | 5 | 6 | Bantu services levy and contributions received by workmen's compensation funds of local authorities |

1. Na aftrekking van betalings aan naburige lande ingevolge doeane- en aksynsooreenkomste en van terugbetalings en kwytskeldings uit gracie of guns.
2. Sluit uit direkte belastinge aan die buiteland betaal.

1. After deduction of payments to neighbouring countries under customs and excise agreements and of refunds and remissions of grace or favour.
2. Excludes direct taxes paid to the rest of the world.

Tabel 5 (vervolg)

SAMESTELLING VAN INDIREKTE EN DIREKTE BELASTINGS

R miljoene

Table 5 (continued)

COMPOSITION OF INDIRECT AND DIRECT TAXES

R millions

| | 1964 | 1965 | 1966 | 1967 | 1968 | 1969 | 1970 | 1971* | 1972* | 1973* | |
|---|------------|------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---|
| Indirekte belasting | 497 | 518 | 562 | 644 | 714 | 917 | 1 032 | 1 165 | 1 245 | 1 412 | Indirect taxes |
| Sentrale regering | 377 | 390 | 423 | 490 | 541 | 736 | 841 | 937 | 983 | 1 121 | Central government |
| Doeane- en aksynsregte ¹ | 286 | 297 | 319 | 377 | 406 | 467 | 515 | 546 | 566 | 642 | Customs and excise duties ¹ |
| Verkoopreg | — | — | — | — | — | 66 | 123 | 174 | 180 | 190 | Sales duty |
| Nasionale Padfonds inkome | 29 | 35 | 44 | 42 | 44 | 51 | 56 | 78 | 88 | 98 | National Road Fund receipts |
| Lisensies | 5 | 5 | 5 | 6 | 7 | 7 | 8 | 9 | 5 | 5 | Licences |
| Seëlregte en gelde | 20 | 21 | 20 | 22 | 28 | 49 | 49 | 47 | 50 | 67 | Stamp duties and fees |
| Belasting op koop en verkoop van handelseffekte | 4 | 3 | 3 | 4 | 10 | 29 | 13 | 10 | 18 | 21 | Tax on purchase and sale of marketable securities |
| Hereregte | 22 | 17 | 17 | 22 | 28 | 45 | 49 | 44 | 46 | 65 | Transfer duty |
| Uitvoerbelasting op diamante | 3 | 3 | 5 | 7 | 7 | 8 | 14 | 12 | 13 | 16 | Export duty on diamonds |
| Ander | 8 | 9 | 10 | 10 | 11 | 14 | 14 | 17 | 17 | 17 | Other |
| Provinsiale administrasies | 41 | 43 | 48 | 51 | 56 | 48 | 41 | 49 | 57 | 63 | Provincial administrations |
| Doeane- en aksynsregte | 7 | 9 | 9 | 10 | 10 | 6 | — | — | — | — | Customs and excise duties |
| Motorvoertuiglisensies betaal deur ondernemings | 16 | 17 | 23 | 24 | 27 | 28 | 30 | 32 | 37 | 39 | Motor vehicle licences paid by enterprises |
| Belasting op wedrenne en weddenskappe | 5 | 5 | 6 | 6 | 7 | 8 | 9 | 11 | 12 | 15 | Racing and betting taxation |
| Uitvoerbelasting op diamante | 4 | 6 | 6 | 7 | 7 | 3 | — | — | — | — | Export duty on diamonds |
| Belasting op vermaaklikhede | 5 | 3 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | Entertainment tax |
| Ander | 4 | 3 | 2 | 2 | 3 | 1 | 1 | 5 | 7 | 7 | Other |
| Plaaslike owerhede | 79 | 85 | 91 | 103 | 117 | 133 | 150 | 179 | 205 | 228 | Local authorities |
| Eiendomsbelasting | 74 | 80 | 87 | 99 | 112 | 127 | 142 | 172 | 197 | 221 | Property assessment rates |
| Ander | 5 | 5 | 4 | 4 | 5 | 6 | 8 | 7 | 8 | 7 | Other |
| Direkte belasting | 682 | 780 | 873 | 1 017 | 1 113 | 1 225 | 1 349 | 1 465 | 1 702 | 2 245 | Direct taxes |
| Deur persone betaal | 308 | 362 | 425 | 482 | 534 | 539 | 565 | 701 | 810 | 1 025 | Paid by persons |
| Deur maatskappye betaal² | 374 | 418 | 448 | 535 | 579 | 686 | 784 | 764 | 892 | 1 220 | Paid by corporations² |
| Sentrale regering | 513 | 598 | 660 | 762 | 854 | 980 | 1 102 | 1 344 | 1 643 | 2 180 | Central government |
| Bydraes tot bestaansbeveiligingsfondse | 24 | 30 | 32 | 31 | 31 | 35 | 36 | 46 | 38 | 41 | Social security contributions |
| Inkomstebelasting | 479 | 557 | 615 | 714 | 806 | 925 | 1 035 | 1 270 | 1 578 | 2 103 | Income tax |
| Belasting op onuitgekeerde winste | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 3 | 3 | 4 | Undistributed profits tax |
| Algemene Bantoebelasting | 8 | 8 | 10 | 10 | 11 | 11 | 17 | 15 | 11 | 9 | Bantu general tax |
| Ander | 1 | 2 | 2 | 5 | 4 | 7 | 12 | 10 | 13 | 23 | Other |
| Provinsiale administrasies | 162 | 175 | 205 | 247 | 251 | 236 | 237 | 110 | 47 | 52 | Provincial administrations |
| Inkomstebelasting | 147 | 158 | 184 | 224 | 223 | 207 | 207 | 77 | 9 | 10 | Income tax |
| Motorvoertuiglisensies betaal deur huishoudings | 11 | 11 | 15 | 17 | 21 | 25 | 27 | 30 | 34 | 37 | Motor vehicle licences paid by households |
| Ander | 4 | 6 | 6 | 6 | 7 | 4 | 3 | 3 | 4 | 5 | Other |
| Plaaslike owerhede | 7 | 7 | 8 | 8 | 8 | 9 | 10 | 11 | 12 | 13 | Local authorities |
| Bantoediensheffing en bydraes ontvang deur ongevallefondse van plaaslike owerhede | 7 | 7 | 8 | 8 | 8 | 9 | 10 | 11 | 12 | 13 | Bantu services levy and contributions received by workmen's compensation funds of local authorities |

1. Na aftrekking van betalings aan naburige lande ingevolge doeane- en aksynsooreenkomste en van terugbetalings en kwytskeldings uit grasia of guns.

2. Sluit uit direkte belastingen aan die buiteland betaal.

1. After deduction of payments to neighbouring countries under customs and excise agreements and of refunds and remissions of grace or favour.

2. Excludes direct taxes paid to the rest of the world.

Die lopende inkome en uitgawe van openbare owerhede, 1946 – 1973

deur G. Steenkamp en J. van Dyk

Inleiding

Die openbare owerhede in Suid-Afrika het 'n uitgebreide en beslissende invloed op die volkshuishouding en hulle relatiewe belangrikheid in die volkshuishouding as geheel het met verloop van tyd 'n neiging getoon om toe te neem. Terwyl die koers van toename in hulle uitgawe op verbruiksbesteding en investering min of meer tred gehou het met dié in die bruto binnelandse produk gedurende die tydperk 1946 tot 1961, het die jaarlikse persentasie toename in hulle uitgawe sedertdien byna deurlopend dié van die bruto binnelandse produk oorskry.¹ Tussen 1961 en 1973 het die uitgawe op finale goedere en dienste deur openbare owerhede inderwaarheid gemiddeld met ongeveer 12½ persent per jaar toegeneem, vergeleke met 'n gemiddelde jaarlikse groeikoers van net meer as 10½ persent in die bruto binnelandse produk gedurende dieselfde tydperk. As 'n persentasie van bruto binnelandse produk, het die uitgawe op verbruiksbesteding en investering deur openbare owerhede 'n rekordhoogte van 23 persent in 1972 behaal, maar weer tot 20 persent in 1973 gedaal.

In Suid-Afrika verteenwoordig openbare owerhede drie vlakke van owerheid, naamlik die sentrale regering, provinsiale administrasies en plaaslike owerhede. Tussen 1946 en 1973 was ietwat meer as die helfte van die besteding van openbare owerhede deur die sentrale regering verantwoord, ongeveer 30 persent deur provinsiale administrasies en die oorblywende 20 persent deur plaaslike owerhede. In teenstelling met die geleidelike toename in die besteding van die owerhede op laer vlakke gedurende die betrokke tydperk, was dié van die sentrale regering soms onderhewig aan groot skommelings. Dit is hoofsaaklik te weeggebring deur veranderings in investering, veral in dié van die Suid-Afrikaanse Spoorwegadministrasie.

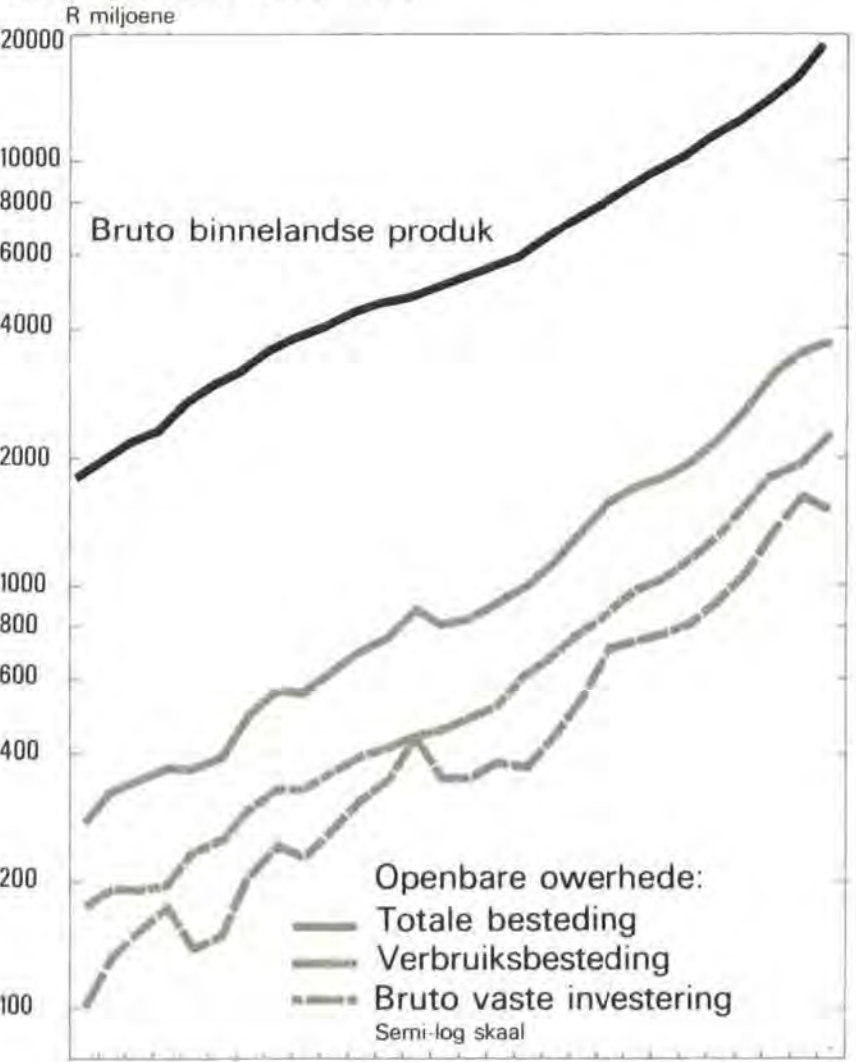
Die aktiwiteite van openbare owerhede kan in twee kategorieë verdeel word, naamlik, eerstens, die aankoop en produksie van goedere en dienste, die skeping van staatskuld, die heffing van belastinge en die maak van oordragbetalings aan ander sektore van die volkshuishouding, en, tweedens, die instelling van direkte beheermaatreëls oor sekere bedrywighede. Hierdie artikel is gemoeid met die eersgenoemde groep van aktiwiteite en is daarop gemik om gegewens wat betrekking het op die lopende inkome en uitgawe van die verskillende regeringsvlakke te voorsien en te ontleed. Die investeringsuitgawe van die owerhede sal nie in berekening gebring word nie.²

Besteding aan goedere en dienste deur openbare owerhede

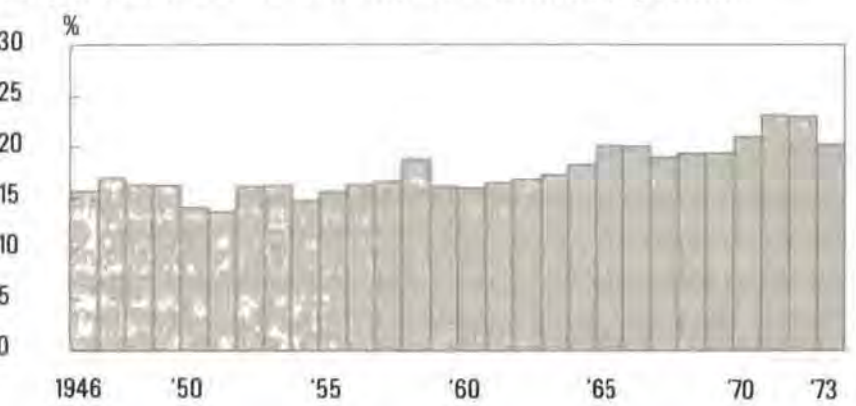
Gemiddelde jaarlikse persentasie groeikoers

| | 1946-1961 | 1961-1973 |
|----------------------------|------------|-------------|
| Verbruiksbesteding | 7,6 | 12,9 |
| Bruto investering | 9,5 | 12,2 |
| Totaal: | 8,3 | 12,6 |
| Sentrale regering | 6,7 | 14,3 |
| Provinsiale administrasies | 10,5 | 10,7 |
| Plaaslike owerhede | 9,9 | 11,3 |
| Bruto binnelandse produk | 8,1 | 10,6 |

Grafiek 1
Bruto binnelandse produk en finale besteding deur openbare owerhede



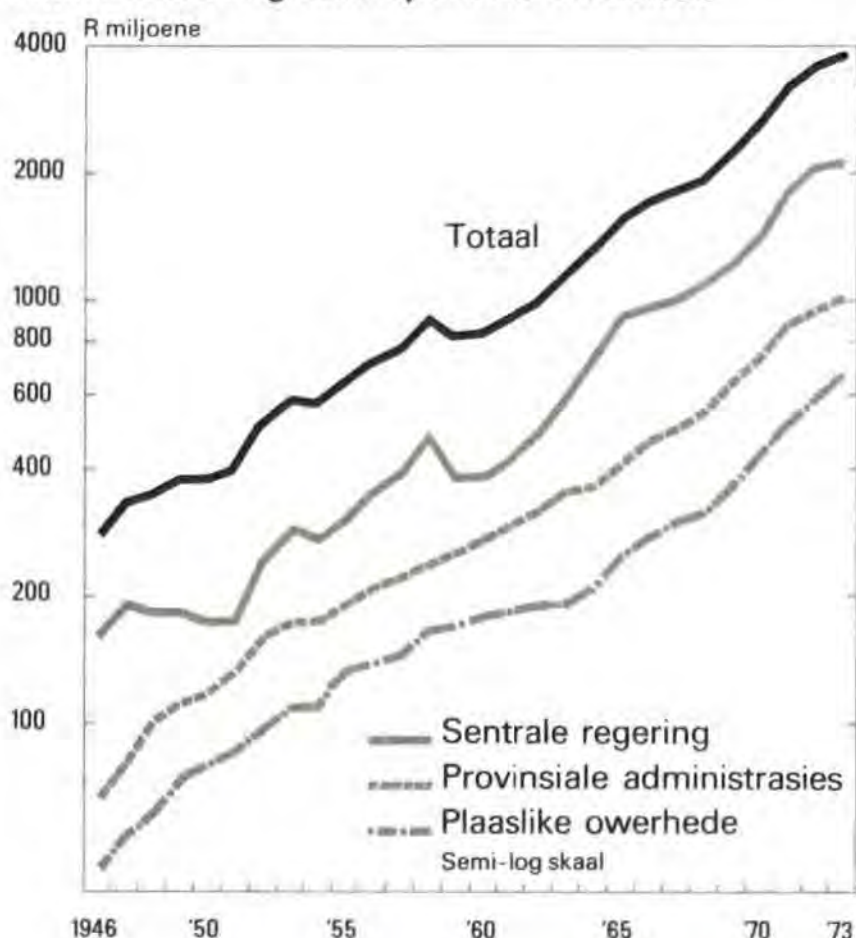
Totale finale besteding van openbare owerhede as persentasie van bruto binnelandse produk



1. Statistiek t.o.v. die verbruiksbesteding en investering van openbare owerhede verskyn in Tabel 1 op bladsy 33.
2. Investerings deur openbare owerhede sal bespreek word in 'n toekomstige artikel wat in die *Kwartaalblad* gepubliseer sal word.

Grafiek 2

Finale besteding deur openbare owerhede



Vir ontledingsdoeleindes kan die transaksies van openbare owerhede volgens doel of volgens tipe transaksie ingedeel word. Eersgenoemde is 'n funksionele indeling wat gebruik kan word in 'n ontleding van die gebruik wat van owerheidsfondse gemaak word vir die bereiking van die doelstellings van maatskaplike en ekonomiese beleid. Die tweede is 'n ekonomiese indeling wat gebruik kan word om die uitwerking van die transaksies van openbare owerhede op die volkshuishouding te meet. Hierdie artikel is gebaseer op 'n ekonomiese indeling van die transaksies van openbare owerhede soos dié wat vervat is in die nasionale rekeninge gegewens wat elders in die *Kwartaalblad* gepubliseer word.

Die lopende inkome en uitgawe van die algemene afdelings van openbare owerhede, soos dit in die nasionale rekeninge gepubliseer word,³ bestaan slegs uit totale. Die hoofdoel van hierdie artikel is om besonderhede van die komponente van die verskillende poste wat in hierdie rekeninge opgeneem is, te verstrek en om onderskeid tussen die verskillende vlakke van owerheid te maak. Sodanige besonderhede en neigings wat in die tydperk 1946 tot 1973 waarneem is, sal in die oorblywende gedeelte van hierdie artikel bespreek word. Voordat dit egter gedoen word, sal die samestelling van die verskillende regeringsvlakke waaruit openbare owerhede bestaan, in meer besonderhede bespreek word.

Indeling van openbare owerhede in Suid-Afrika

Vir die doeleindes van hierdie artikel sluit openbare owerhede departemente, fondse of instellings in wat, eerstens, die besluite van 'n regerende liggaam, soos die Parlement, provinsiale rade of munisipale rade, uitvoer en, tweedens, onderhewig aan die finansiële beheer van hierdie liggame is. Enige finansiële magte wat hulle mag besit, word daarbenewens verder aangewend vir die doeleindes wat die regeringsliggaam bepaal. Die bedrywighede van hierdie openbare owerhede kan ingedeel word volgens dié wat enersyds op die produksie van algemene regeringsdienste en dié wat andersyds op regeringsbedrywe betrekking het. Eersgenoemde bedrywighede is die verantwoordelikheid van die liggame waarna as *algemene owerheid* verwys word. Hulle voorsien, maar verkoop normaalweg nie, dié gemeenskaplike dienste wat andersins nie gerieflik of op ekonomiese gronde voorsien kan word nie. Hulle dienste word gewoonlik op 'n kollektiewe basis verbruik. Hierdie organisasies administreer die Staat en is verantwoordelik vir die maatskaplike en ekonomiese beleid van die regering en hulle dienste sluit onder andere verdediging, die handhawing van wet en orde, onderwys, gesondheidsdienste en volkswelsyn in. *Owerheidsondernemings* verwys na organisasies wat geheel of hoofsaaklik gefinansier en beheer word deur openbare owerhede en wat gemoeid is met die produksie en verkoop van goedere en dienste wat dikwels ook deur private sake-ondernemings voorsien word. Hierdie organisasies sluit ook dié in wat hoofsaaklik die algemene afdelings van openbare owerhede bedien maar sluit al die openbare korporasies uit.

Van die drie vlakke van openbare owerhede wat in die Suid-Afrikaanse nasionale rekeninge onderskei word, is die sentrale regering verreweg die belangrikste, sowel in grootte as in sy optredesfeer, en hy beïnvloed die bedrywighede van die laer regeringsvlakke of direk of indirek. Wat provinsiale administrasies betref, voorsien die sentrale regering die grootste gedeelte van hulle lopende inkome in die vorm van "subsidies"⁴ en al hulle leningsfondse. In die geval van die kapitaalbesteding van plaaslike owerhede oefen die sentrale regering beheer uit oor lenings van meer as R1 miljoen wat deur plaaslike owerhede op die kapitaalmark gesluit word.

Die sentrale regering

Die sentrale regering bestaan uit 38 staatsdepartemente asook verskillende statutêre liggame wat deur wetgewing in die lewe geroep is om gespesialiseerde funksies te vervul maar sluit openbare korporasies,

4. Hierdie subsidies moet nie met dié wat in die nasionale rekeninge vervat is, verwar word nie. Soos later aangetoon sal word, verwys laasgenoemde na oordragbetalings wat openbare owerhede aan produsente maak en wat grootliks daarop gemik is om die pryse van bepaalde produkte te verlaag.

3. Sien Tabel S-78 van die *Kwartaalblad*.

vir doeleindes van die nasionale rekeninge, uit. Die inkome en uitgawe van die departemente word te boek gestel in die Gekonsolideerde Inkomstefonds wat tans bestaan uit die Inkomsterekening, die Leningsrekening en die Suidwes-Afrikarekening. Van hierdie Rekeninge is die eerste twee van oorwegende belang. Hoewel die toedeling van inkome en uitgawe tussen die Inkomsterekening en die Leningsrekening nie duidelik omskryf is nie, weerspieël laasgenoemde Rekening oor die algemeen transaksies van 'n kapitale aard, met inbegrip van die voorsiening van leningsfondse, terwyl transaksies van 'n lopende aard oor die algemeen in die Inkomsterekening aangeteken word. Die Suidwes-Afrikarekening weerspieël die kapitaal- en lopende transaksies van die sentrale regering in Suidwes-Afrika. Die daaglikse transaksies van die Tesourie word egter in die Skatkisrekening weerspieël en alle fondse wat departemente vir hulle bewilligde uitgawes benodig, word uit hierdie Rekening aan hulle uitgereik via die Betaalmeestergeneraalrekening. Die inkomstevorderings van die verskillende departemente word ook in die Skatkisrekening gestort.

Dit volg uit bostaande dat transaksies van die sentrale regering, soos in hierdie artikel omskryf is, 'n wyer betekenis het as dié wat op die Skatkisrekening⁶ aangeteken word. Die vernaamste verskil in dekking tussen transaksies op die Skatkisrekening en dié van die sentrale regering is hoofsaaklik as gevolg van die insluiting by die begrip sentrale regering van sogenaamde buitebegrotingsfondse en -liggame.⁷ Hierdie organisasies is deur wette van die Parlement in die lewe geroep om spesifieke funksies te vervul. Hulle het verskillende grade van selfstandigheid en kan geheel of gedeeltelik afhanklik of geheel en al onafhanklik van die Gekonsolideerde Inkomstefonds as 'n bron van fondse vir die finansiering van hulle uitgawes wees. Direkte Parlementêre beheer oor hulle uitgawes is derhalwe slegs van toepassing vir sover hulle eie bronne van fondse onvoldoende is om hulle uitgawes te dek en Parlementêre bewilligings van fondse uit die Gekonsolideerde Inkomstefonds noodsaak. Die sentrale regering, soos omskryf, sluit ook die verskillende Bantoe-owerhede in waarvan die Transkeise Regering die belangrikste is. Hierdie owerhede is in 'n groot mate afhanklik van fondse wat van die sentrale regering ontvang word maar het ook hul eie bronne van inkomste.

Die meer belangrike owerheidsondernemings van die sentrale regering, in teenstelling met algemene

owerheid, is die Suid-Afrikaanse Spoorwegadministrasie, die Departement van Pos- en Telekommunikasiewese, die Nasionale Behuisingskommissie en die Gemeenskapsontwikkelingsraad.⁸ Die Suid-Afrikaanse Spoorwegadministrasie en die Departement van Pos- en Telekommunikasiewese lê jaarlikse begrotings aan die Parlement voor, terwyl die finansiële benodigdhede van ander owerheidsondernemings geheel of gedeeltelik uit departementele bewilligings voorsien word.

Provinsiale administrasies

Soos omskryf vir nasionale rekeninge doeleindes, omvat provinsiale administrasies die vier provinsiale administrasies in die Republiek asook die Administrasie van Suidwes-Afrika. Die werksaamhede van die vier provinsies word deur die Grondwet van die Republiek van Suid-Afrika omskryf en hulle is hoofsaaklik gemoeid met onderwys, gesondheid, paaie en brûe en die beskerming van wild. Die belangrikste wysiging in hulle verhouding met die sentrale regering het in 1971 plaasgevind toe die regering ná die voorlegging van die *Verslag van die Kommissie van Onderzoek na die Finansiële Verhoudings tussen die Sentrale Regering en die Provinsies*,⁹ nie alleen sekere veranderinge goedgekeur het in die verdeling van funksies tussen homself en die provinsiale administrasies nie, maar ook 'n nuwe "subsidie"-formule aanvaar het wat die voorstelle van die Kommissie van Onderzoek na die Fiskale en Monetêre Beleid in Suid-Afrika¹⁰ vir 'n gekonsolideerde belasting wat alle inkomste en persoonlike belastinge in Suid-Afrika dek, beliggaam het. As gevolg van die implementering van hierdie voorstelle, word die grootste gedeelte van die lopende inkome van provinsiale administrasies tans van die sentrale regering deur middel van "subsidies" verkry.

Plaaslike owerhede

Plaaslike owerhede omvat 'n taamlik heterogene groep owerhede waarvan die werksaamhede beperk is tot die administrasie van die sake van plaaslike gemeenskappe. Tans bestaan daar in Suid-Afrika en Suidwes-Afrika ongeveer 710 sulke owerhede wat wissel van klein gesondheidskomitees tot groot munisipaliteite. Inbegrepe daarby is ook afdelingsrade in die Kaap-provinsie, die Transvaalse Raad vir die Ontwikkeling van Buitestedelike Gebiede, streekswaterdiens korporasies (veral in Natal), en Bantoe-administrasierade. Hulle is gemagtig om onder andere belasting op

5. Tussen 1954 en 1972 het die Bantoe-Onderwysrekening ook deel van die Gekonsolideerde Inkomstefonds uitgemaak.

6. Gegewens oor die Skatkisrekening word in Tabel S-45 van hierdie *Kwartaalblad* voorsien.

7. Hierdie fondse sluit onder andere in die Suid-Afrikaanse Bantoe-trust, Werkloosheidsversekeringsfonds, Fondse vir die Skadeloosstelling van Werksmense, Vergoedingsfonds vir Myne en Bedrywe, Nasionale Padfondse, Suid-Afrikaanse Buro vir Standaarde, Wetenskaplike en Nywerheidsnavorsingsraad, Suid-Afrikaanse Toeristekorporasie, Suid-Afrikaanse Hotelraad en die algemene afdelings van die Nasionale Parkeraad.

8. Ander wat minder belangrik is, sluit in die Staatsdrukker, Staatsgarage, Departement Bosbou, Alluviale Staatsdelwerke, Landsvoorraadeverkrygingsfondse, Swaartoerustingrekeninge van die Departement Waterwese en die S.A. Bantoe-trust en die handelsafdelings van die Nasionale Parkeraad.

9. Republiek van Suid-Afrika: *Verslag van die Kommissie van Onderzoek na die Finansiële Verhoudings tussen die Sentrale Regering en die Provinsies*, R.P. 35/1964, Staatsdrukker, Pretoria, 1964.

10. Republiek van Suid-Afrika: *Eerste Verslag van die Kommissie van Onderzoek na Fiskale en Monetêre Beleid in Suid-Afrika*, R.P. 24/1969, Staatsdrukker, Pretoria, 1969.

eiendomme binne die gebied van hulle jurisdiksie te hef en is redelik onafhanklik van hoër regeringsvlakke sover dit hulle lopende inkome en uitgawe betref. Die leningsbevoegdhede van plaaslike owerhede is egter onderhewig aan die beheer van provinsiale owerhede, terwyl die uitgifte van lenings van meer as R1 miljoen in die kapitaalmark onderhewig aan Tesouriegoedkeuring is. Laasgenoemde beheer is hoofsaaklik daarop gemik om ordelike toestande in die kapitaalmark te bevorder, maar het in die praktyk ook in 'n metode ontwikkel om die kapitaaluitgaweprogramme van plaaslike owerhede te evalueer.

'n Groot gedeelte van die werksaamhede van plaaslike owerhede word deur departemente onderneem wat in die nasionale rekeninge as owerheidsondernemings ingedeel word. Die dienste wat hierdie ondernemings lewer, sluit in die voorsiening van vervoer, elektrisiteit, gas, water, abattoirgeriewe en produkte-mark- en lewende-hawemarktegeriewe.

Lopende inkome en uitgawe van algemene owerheid

Gegewens oor die lopende inkome en uitgawe van die algemene afdelings van openbare owerhede volgens regeringsvlak en volgens komponente, word in Tabele 2 tot 5 verstrek. In hierdie afdeling sal die verskillende poste kortliks bespreek en ontleed word.

Lopende inkome

Inkome uit eiendom

Inkome uit eiendom van die algemene owerheid verteenwoordig die werklike inkome wat as vergoeding ontvang word vir sy kapitaal wat deur ander sektore in die volkshuishouding by die produksie van goedere en dienste gebruik word. Dit sluit ook die bedryfsurplusse (of -tekorte) van owerheidsondernemings in. Inkome uit eiendom bestaan hoofsaaklik uit rente, dividende, netto huurontvangste en die netto winste (of verliese) van owerheidsondernemings van openbare owerhede.

Skommelings gedurende die na-oorlogse tydperk in die inkome van openbare owerhede uit hierdie bron is hoofsaaklik teweeggebring deur veranderings in die winste of verliese van die Suid-Afrikaanse Spoorweg-administrasie en tot 'n mindere mate in dié van die Departement van Pos- en Telekommunikasiewese. Goudmynhuurkontrakte, die ander belangrike komponent van inkome uit eiendom van die sentrale regering, het 'n opwaartse neiging getoon, veral gedurende die afgelope twee jaar vanweë hoër winste deur goudmyne as gevolg van die hoër prys wat goud op die private mark behaal het.

Indirekte en direkte belasting

In die verlede is veranderings in belastingkoerse redelik baie deur die sentrale regering as fiskale beleids-instrument gebruik aangesien sulke veranderings hul

geredeliker tot korttermyn manipulasie vir ekonomiese stabilisasiedoeleindes leen.

Belastinginvorderings is 'n belangrike bron van lopende inkome vir die algemene owerheid en was vir byna 80 persent van die lopende inkome gedurende die tydperk 1946 tot 1973 verantwoordelik. Totale lopende inkome is meer as voldoende om totale lopende uitgawe van algemene owerheid te dek en dra derhalwe ook by tot die finansiering van kapitaal-uitgawe en kapitaaloordragte van openbare owerhede. Die bestaan in Suid-Afrika, soos in meeste lande, van 'n progressiewe direkte persoonlike inkomste- en goudmynbelastingstelsel, bied die moontlikheid van 'n groeikoers in belasting wat normaalweg hoër sal wees as die koers van toename in nasionale inkome. Vir sover hierdie belastingfondse vir die finansiering van uitgawe gebruik word, maak dit 'n groeikoers in uitgawe moontlik wat hoër is as die gemiddelde groeikoers in die bruto binnelandse produk en lei dit tot 'n steeds toenemende relatiewe aandeel van openbare owerhede in die totale binnelandse vraag na goedere en dienste.

Suid-Afrika se belastingdruk, d.w.s. die verhouding tussen belastinginvorderings en die bruto binnelandse produk, het gedurende die grootste gedeelte van die na-oorlogse tydperk tot 1962 betreklik bestendig gebly maar in 1963 skerp toegeneem. Hierdie styging was as gevolg van hoër direkte belastings wat van sake-ondernemings ontvang is ná die instelling van 'n stelsel waarvolgens van maatskappye vereis is om hulle jaarlikse inkomstebelasting in drie paaie in plaas van een te betaal. Die verhouding het oor die algemeen 'n opwaartse tendens sedertdien getoon en in 1973 19,6 persent bedra, die hoogste persentasie wat in die na-oorlogse tydperk behaal is.

Indirekte en direkte belastings

Gemiddelde jaarlikse persentasie groeikoers

| | 1946-1961 | 1961-1973 |
|---|------------|-------------|
| Indirekte belastings | 6,4 | 12,4 |
| Direkte belastings | 7,8 | 14,4 |
| Totaal: | 7,2 | 13,6 |
| Sentrale regering en provinsiale administrasies | 7,0 | 13,8 |
| Plaaslike owerhede | 8,4 | 10,9 |

Gedurende die hele na-oorlogse tydperk was direkte belastings, relatief gesproke, van groter betekenis as indirekte belastings en die aandeel van eersgenoemde in totale belastinginvorderings het vanaf 51 persent in 1946 tot meer as 61 persent in die tweede helfte van die sestigerjare gestyg. Deels om die aandeel van indirekte belastings te verhoog en deels vir fiskale beleidsdoeleindes, het die sentrale regering gedurende 1969 'n verkoopreg ingestel ná aanbevelings in hierdie verband deur die Kommissie

van Onderzoek na die Fiskale en Monetêre Beleid in Suid-Afrika. Gedurende 1969 en die daaropvolgende twee jaar het die relatiewe aandeel van direkte belastinge gevolglik afgeneem en 'n peil van 56 persent in 1971 bereik maar daarna weer tot 61 persent in 1973 toegeneem.

Indirekte belasting

Vir nasionale rekeninge doeleindes word indirekte belastinge omskryf as verpligte betalings deur produ-sente aan owerhede ten opsigte van die produksie, verkoop, aankoop of gebruik van goedere en dienste en word beskou as 'n koste van produksie. Indirekte belastinge word deur alle owerheidsvlakke in Suid-Afrika gehef, maar gedurende die na-oorlogse tydperk was gemiddeld meer as drie-kwart van die totaal deur die sentrale regering gehef en ongeveer 15 persent deur plaaslike owerhede. Die oorblywende 10 per-sent is deur provinsiale administrasies ingevorder.

Gedurende die betrokke tydperk het die grootste gedeelte van indirekte belastinge gevorder deur die sentrale regering uit doeane- en aksynsregte bestaan en sluit sedert 1969 ook die verkoopreg in. As 'n gemiddeld, was hierdie regte vir ongeveer drie-kwart van die totale indirekte belastinge ontvang deur die sentrale regering, verantwoordelik. 'n Ander belang-rike, maar relatief minder betekenisvolle, bron van indirekte belastinge was die belasting op petrol wat na die Nasionale Padfonds oorgedra is en wat gemid-deld vir minder as 10 persent van die totale indirekte belastinge gehef deur die sentrale regering, verant-woordelik was. Sedert 1946 het rofweg die helfte van die indirekte belastinge gehef deur provinsiale admini-strasies uit motorvoertuiglisensies betaal deur onder-nemers bestaan. (Dié betaal deur huishoudings word

as direkte belasting beskou.) Hierdie bron van in-komste het egter gedurende onlangse jare vinnig gegroei en het gedurende die afgelope vier jaar onge-veer 65 persent van totale indirekte belastinge van provinsiale administrasies uitgemaak. Indirekte belas-tings gevorder deur plaaslike owerhede, bestaan hoof-saaklik uit eiendomsbelasting wat in 1973 96 persent van hul indirekte belastinge verteenwoordig het.

Direkte belasting

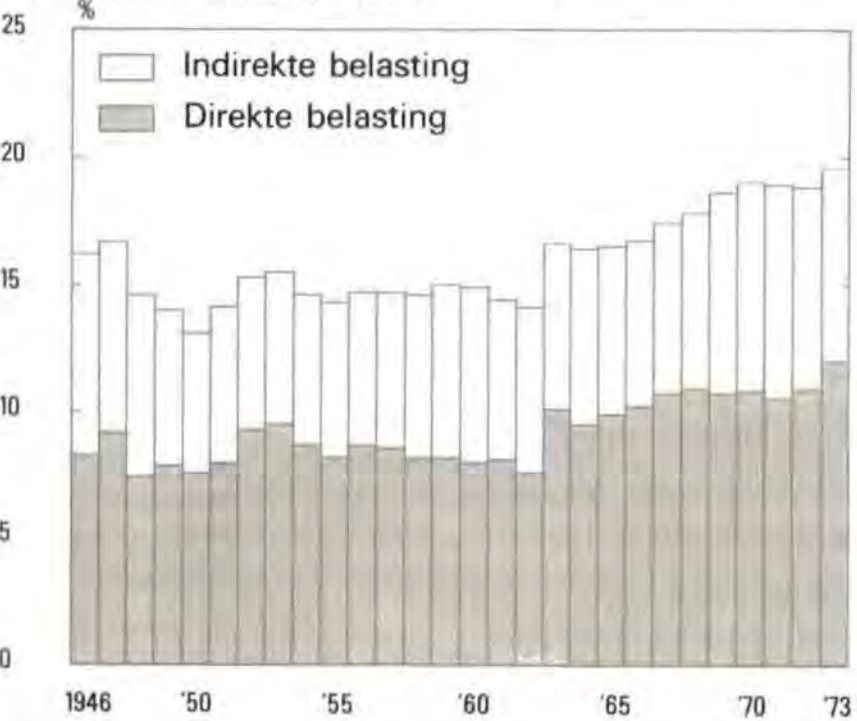
Direkte belastinge bestaan hoofsaaklik uit die heffings deur openbare owerhede op inkome uit indiensneming, eiendom, ondernemerskap, pensioene en soortgelyke bronne en sluit bestaansbeveiligingsbydraes in. Gedu-rende die na-oorlogse tydperk was inkomstebelasting vir meer as 90 persent van die totale direkte belastinge van alle openbare owerhede verantwoordelik.

Die implementering in die 1971/72 -Begroting van 'n hersiene stelsel van "subsidië" deur die sentrale regering aan die provinsiale administrasies, het saam-geval met die instelling van 'n gekonsolideerde belas-tingstelsel wat die belasting van beide die sentrale regering en die provinsiale administrasies saamge-voeg het. Provinsiale administrasies het gevolglik hulle reg om inkome te belas en om persoonlike belastinge in te vorder, verloor, maar is vir hierdie verlies in 'n nuwe subsidieformule vergoed. Enige ontleding van inkomstebelastinggegewens, vereis dat die sentrale regering en die provinsiale administrasies se ontvangste uit hierdie bron saamgevoeg moet word. Afgesien van die betreklike klein bedrag van direkte belasting gevorder deur plaaslike owerhede in die vorm van 'n Bantoediensheffing, word feitlik alle direkte belastinge deur die sentrale regering en die provinsiale administrasies ingevorder. Direkte belastinge wat tans deur laasgenoemde ingevorder word, bestaan hoofsaaklik uit motorvoertuiglisensies betaal deur huishoudings.

'n Ontleding van direkte belastinginvorderings vol-gens bron, vervat in Tabel 5, toon dat gedurende die na-oorlogse tydperk persoonlike direkte belastinge, as 'n persentasie van totale direkte belastinge, 'n hoogte-punt van 63 persent in 1948 bereik het, maar daarna tot omtrent 44 persent in 1956 gedaal het. Persoon-like direkte belastinge het daarna betreklik konstant gebly en tot in 1968 gemiddeld 46 persent van totale direkte belastinginvorderings deur alle openbare owerhede uitgemaak. Die instelling van 'n verkoopreg gedurende 1969 het aanvanklik 'n daling in die rela-tiewe belangrikheid van persoonlike direkte belastinge tot gevolg gehad, maar vanaf 1971 het dit weer toegeneem totdat 'n peil van 45½ persent in 1973 bereik is.

Direkte belastinge deur maatskappye betaal, het uiteraard 'n omgekeerde verloop getoon en was sedert 1954 deurgaans 'n groter bron van direkte belastinge vir openbare owerhede as dié betaal deur persone.

Grafiek 3
Direkte en indirekte belasting as persentasie van
bruto binnelandse produk



Lopende oordragte ontvang van huishoudings

Lopende oordragte wat deur openbare owerhede van huishoudings ontvang word, verteenwoordig verpligte betalings wat uit wetlike verpligtings voortspruit. Hierdie oordragte sluit verskillende lisensies en boetes en verbeurdverklarings in.

Lopende oordragte van huishoudings is 'n betreklik onbelangrike bron van inkome vir alle openbare owerhede en het in 1973 minder as 2 persent van hulle lopende inkome bedra. Plaaslike owerhede het die grootste gedeelte van hierdie oordragte ontvang en in 1973 het hulle invorderings, wat hoofsaaklik uit boetes en verbeurdverklarings bestaan, twee-derdes van die totaal uitgemaak.

Lopende oordragte van die res van die wêreld

Die lopende oordragte wat openbare owerhede van die res van die wêreld ontvang, bestaan grotendeels uit belasting op buitelandse aandeelhouders en die rentebelasting op buitelanders.

Hierdie oordragte vanaf nie-inwoners, wat slegs deur die sentrale regering ontvang word, het oor die algemeen 'n geleidelik opwaartse tendens sedert 1946 tot 1966 getoon. Gedurende die daaropvolgende twee jaar het die oordragte taamlik skerp toegeneem gedeeltelik as gevolg van twee opeenvolgende verhogings in die koers van belasting op buitelandse aandeelhouders en gedeeltelik vanweë die instelling van die rentebelasting op buitelanders in die 1967/68-Begroting van die sentrale regering.

Intra-regeringsoordragte

Die lopende inkome- en uitgawerekening van die algemene afdelings van openbare owerhede wat in die *Kwartaalblad* gepubliseer word, weerspieël 'n gekonsolideerde rekening. Dit beteken dat oordragte tussen die verskillende vlakke van owerheid in die uitgawe van die oordraggewer buite rekening gelaat is aangesien sodanige oordragte uiteindelik deur die ontvangers van die fondse bestee word. In die ontleding van die inkome en uitgawe van die verskillende vlakke van owerheid in hierdie artikel moet sodanige oordragte wel in berekening gebring word en word dan ook in Tabel 2 en 3 getoon. Daar moet op gelet word dat die betrokke inligting slegs verwys na oordragte wat deur een vlak van owerheid aan 'n ander gemaak word en dat oordragte binne 'n bepaalde owerheidsvlak buite rekening gelaat word. Dit is veral so in die geval van die sentrale regering, in sy engere betekenis, wat gedurende 1973 oordragte ten bedrae van meer as R600 miljoen gemaak het aan buitebegrotingsfondse, wat deel van die sentrale regeringsektor uitmaak. Hierdie oordragte is gemaak aan 'n groot aantal instellings en fondse soos die Krygstuigraad, die Rekening vir Spesiale Verdedigingstoerusting, die Suid-Afrikaanse Bantoetrust, die Raad op Atoomkrag, die Suid-Afrikaanse Buro vir Standaarde en die Wetenskaplike en Nywerheidsnavorsingsraad.

Oordragte wat deur die sentrale regering aan algemene afdelings van ander vlakke van owerhede gemaak is, het 'n geleidelik opwaartse tendens tot 1968 getoon maar het skerp gedurende die daaropvolgende twee jaar gestyg en redelik aansienlik in 1971 as gevolg van die hersiene stelsel van provinsiale subsidies waarna reeds verwys is. Gedurende die na-oorlogse tydperk as 'n geheel, was 90 persent van intra-regeringsoordragbetalings deur die sentrale regering gemaak terwyl provinsiale administrasies verreweg die grootste gedeelte van hierdie oordragte ontvang het.

Lopende uitgawe

Verbruiksbesteding

Openbare owerhede is produsente van goedere en dienste. Aangesien die finale verbruik van sodanige goedere en dienste egter nie in alle gevalle aan 'n bepaalde sektor in die volkshuishouding toegedeel kan word nie, word die algemene afdelings van openbare owerhede vir doeleindes van die nasionale rekeninge ook beskou as die finale verbruikers van die goedere en dienste. Die waarde van die goedere en dienste wat hulle produseer en verbruik, word dan beskou as gelykwaardig aan die netto koste om hierdie goedere en dienste te lewer. Die verbruiksbesteding van algemene owerheid bestaan gevolglik uit die vergoeding van werknemers, hulle intermediêre verbruik (d.w.s. hul aankoop van goedere en dienste van 'n nie-kapitale aard van sake-ondernemings en die res van die wêreld) en voorsiening vir waardevermindering op geboue. Fooie en gelde ontvang uit die verkoop van sodanige goedere en dienste word van verbruiksbesteding afgetrek.

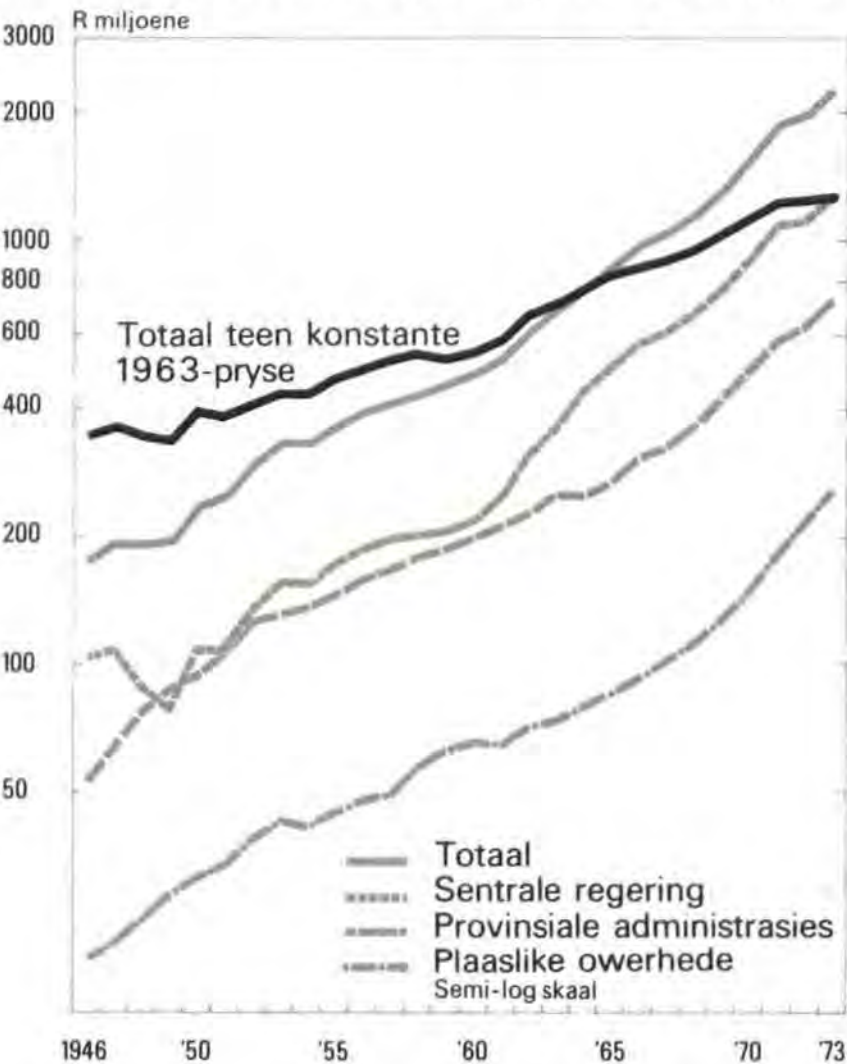
Verbruiksbesteding deur *algemene owerheid* sluit sekere soorte uitgawe in wat in ander sektore in die volkshuishouding as kapitaaluitgawe beskou word. Uitgawe op masjinerie en toerusting deur algemene owerheid word byvoorbeeld as lopende uitgawe beskou, soos ook die geval is met alle verdedigingsuitgawe behalwe dié vir die oprigting van permanente gesinswonings vir verdedigingspersoneel. Alle toenames in voorrade word ook beskou asof dit gedurende die jaar waarin die toename plaasgevind het, verbruik is.

Verbruiksbesteding

Gemiddelde jaarlikse persentasie groeikoers

| | 1946-1961 | 1961-1973 |
|----------------------------|------------|-------------|
| Sentrale regering | 6,0 | 14,6 |
| Provinsiale administrasies | 9,7 | 10,9 |
| Plaaslike owerhede | 8,2 | 12,1 |
| Totaal | 7,6 | 12,9 |

Grafiek 4
Finale verbruiksbesteding van openbare owerhede



Tussen 1946 en 1961 het die verbruiksbesteding van algemene owerheid, as 'n persentasie van die bruto binnelandse produk, betreklik onbelangrike veranderinge getoon aangesien die gemiddelde groeikoers van net oor $7\frac{1}{2}$ persent per jaar in hierdie verbruiksbesteding slegs ietwat kleiner was as die groeikoers van 8 persent per jaar in die bruto binnelandse produk gedurende dieselfde tydperk. Sedertdien het verbruiksbesteding deur die algemene owerheid teen 'n gemiddelde koers van byna 13 persent per jaar toegeneem en was heelwat hoër as die gemiddelde jaarlikse groeikoers van $10\frac{1}{2}$ persent in die bruto binnelandse produk. As 'n persentasie van die bruto binnelandse produk, het die verbruiksbesteding van algemene owerheid gevolglik van 'n gemiddelde van 9 persent tussen 1946 en 1961 tot 'n rekordhoogte van $13\frac{1}{2}$ persent in 1971 gestyg maar daarna ietwat gedaal tot 12 persent in 1973.

Salaris- en loonbetalings verteenwoordig gemiddeld ongeveer 60 persent van die verbruiksbesteding van algemene owerheid en was ook verantwoordelik vir die geleidelike opwaartse helling in verbruiksbesteding gedurende die na-oorlogse tydperk. Indien gegewens teen heersende pryse aangesuiwer word vir prysstygings, wat rekening hou met skaalaanpassings in salarisse en lone, het verbruiksbesteding in reële terme tussen 1946 en 1961 met 'n gemiddelde koers

van 3,5 persent per jaar gestyg of ongeveer 1 persentasiepunt minder as die groeikoers in die reële bruto binnelandse produk gedurende dieselfde tydperk. Die teenoorgestelde was waar vir die tydperk na 1962 toe, soos reeds hierbo genoem, die koers van toename in verbruiksbesteding teen heersende pryse versnel het. Tussen 1961 en 1973 het verbruiksbesteding van algemene owerheid gemiddeld teen 'n koers van 6,8 persent per jaar gestyg, vergeleke met 'n groeikoers van 5,7 persent per jaar in die reële bruto binnelandse produk.

Van die drie vlakke van owerheid is die sentrale regering uiteraard die grootste aankoper van goedere en dienste en gedurende die na-oorlogse tydperk in sy geheel was dit vir byna 55 persent van die totale owerheidsverbruiksbesteding verantwoordelik. Die persentasie het gedurende die tydperk 1946 tot 1961 betreklik bestendig gebly toe dit gemiddeld byna 47 persent bedra het, maar het sedert 1961 opvallend verander. Die sentrale regering was inderdaad hoofsaaklik verantwoordelik vir die opswaai in hierdie tipe besteding vanaf die vroeë sestigerjare en in 1971 was hy byvoorbeeld vir 59 persent van die totaal verantwoordelik. Sy relatiewe aandeel het daarna gedaal, maar het in 1973 nogtans 56 persent van die totaal uitgemaak. Die toename in die rol wat die sentrale regering in die afgelope twaalf jaar vervul het, het hoofsaaklik ten koste van provinsiale administrasies plaasgevind.

Subsidies

Die term subsidies soos in die nasionale rekeninge gebruik, verwys na oordragte wat deur openbare owerhede gemaak word en moet onderskei word van oordragte van die sentrale regering aan provinsiale administrasies waarna gewoonlik as „subsidies“ verwys word. Subsidies word gewoonlik beskou as inkome uit produksie en die oordragte is gewoonlik gebaseer op die hoeveelhede of waarde van die kommoditeite wat geproduseer, uitgevoer of verbruik is. Algemeen gesproke, is subsidiebetalinge daarop gemik om markpryse van sekere kommoditeite, hoofsaaklik basiese voedselsoorte, te verminder na vlakke wat laer is as die werklike produksiekoste of om sekere

Samestelling van subsidies

| | 1960 | 1970 | 1973 |
|---|-----------|------------|------------|
| Subsidies t.o.v.: | | | |
| Landbouprodukte | 34 | 103 | 102 |
| Verlies deur die SA Spoorweë op Bantoe-passassiersdienste | 2 | 12 | 24 |
| Bystand aan grenswinsgoudmyne | — | 15 | 6 |
| Ander | 4 | 17 | 39 |
| Totaal | 40 | 147 | 171 |

ontwikkelings aan te moedig. Subsidies kan in 'n sekere sin as negatiewe indirekte belastings beskou word.

Feitlik die totale bedrag wat deur openbare owerhede in die vorm van subsidies uitbetaal is, was van die sentrale regering afkomstig en slegs 'n geringe bedrag is deur die Administrasie van Suidwes-Afrika aan sake-ondernemings betaal. Soos in die bygaande tabel aangetoon word, word die grootste gedeelte van alle subsidies ten opsigte van landbouprodukte betaal, maar die relatiewe belangrikheid daarvan het in onlangse jare merkbaar afgeneem.

Lopende oordragte aan huishoudings

Lopende oordragte aan huishoudings verteenwoordig fondse wat deur openbare owerhede aan individue en private nie-winssoekende instansies oorgedra is en wat nie in ruil is vir goedere of dienste gekoop of vir die nakoming van 'n kontraktuele verpligting nie. Hierdie fondse word deur die ontvangers daarvan as lopende inkomste beskou.

Gemiddeld bestaan sowat 85 persent van hierdie oordragte uit maatskaplike bystandsbidraes aan individue in die vorm van maatskaplike pensioene en oordragte aan private nie-winssoekende instellings. Die oordragte het veral gedurende die afgelope dekade vinnig toegeneem. Betalings van bestaans-beveiligingsvoordele, wat die oorblywende 15 persent van alle oordragte aan huishoudings verteenwoordig, het redelik geleidelik gedurende die na-oorlogse tydperk gegroei.

Bykans 90 persent van alle oordragte aan huishoudings word deur die sentrale regering gemaak en hierdie oordragte sluit alle voordele wat deur bestaans-beveiligingsfondse uitbetaal is, in. Oordragte wat deur provinsiale administrasies en plaaslike owerhede gemaak word, bestaan hoofsaaklik uit oordragte aan nie-winssoekende instellings.

Oordragte na die res van die wêreld

Oordragte na die res van die wêreld word slegs deur die sentrale regering gemaak en is, relatief gesproke, taamlik onbelangrik. Hierdie betalings bestaan hoofsaaklik uit bidraes aan buitelandse en internasionale organisasies.

Rente op staatskuld

Rente op staatskuld behels die rente wat deur die algemene owerheid betaal word op fondse wat deur middel van 'n verskeidenheid van skuldinstrumente van ander sektore van die volkshuishouding geleen is. In die sin waarin staatskuld hier gebruik word, sluit dit nie alleen die uitstaande skuld van die sentrale regering, waarmee dit gewoonlik geassosieer word, in nie, maar ook dié van die laer vlakke van owerheid. In Suid-Afrika is laasgenoemde beperk tot die plaaslike owerhede aangesien provinsiale administrasies al hulle leningsfondse van die sentrale regering ontvang.

Die rentebetalings, soos weerspieël in die nasionale rekeninge, verskil van die totale wat in die rekeninge van die betrokke owerhede voorkom met die rente wat deur hulle betaal word op fondse wat by hulle deur ander algemene afdelings belê is. Die rente op staatskuld wat in die nasionale rekening verskyn, verteenwoordig gevolglik die netto betalings deur openbare owerhede aan ander sektore van die volkshuishouding op fondse geleen om gemeenskapsbates soos paaie, brûe, skole, hospitale en administratiewe geboue op te rig.

Vanaf die tweede helfte van die sestigerjare het rentebetalings geneig om vinniger toe te neem en het redelik opvallende toenames gedurende 1969 en weer gedurende 1972 en 1973 getoon. Die hoër rentebetalings gedurende 1969 kan in verband gebring word met ontwikkelings in die kapitaalmark gedurende 1968 toe dit vir die regering moontlik was om heelwat meer fondse as wat sy leningsbehoeftes was, te bekom. Die Tesourie was inderdaad gedurende daardie jaar in staat om sy kontantsaldo aansienlik te vergroot en om vir die eerste keer fondse na die Stabilisasierekening by die Reserwebank oor te plaas. Die hoër koers van toename in rentebetalings in 1972 en 1973 was, sover dit die sentrale regering sowel as die plaaslike owerhede betref, die gevolg van die betreklik hoë vlak van rentekoerse wat betaal moes word op fondse wat gedurende 1971 tot 1973 in die kapitaalmark verkry is.

Rentebetalings op staatskuld is, uiteraard, hoofsaaklik afkomstig van die sentrale regering en gedurende die afgelope dekade het sy betalings driekwart van die totaal uitgemaak. Die oorblywende 25 persent is deur plaaslike owerhede verantwoord.

Lopende surplus van algemene owerheid

Die lopende surplus van die algemene afdelings van openbare owerhede verwys na die oorskot van hulle lopende inkome bo lopende uitgawe. Dit gee 'n aanduiding van die mate waarin owerhede in staat is om by te dra tot die finansiering van hulle eie investering en tot die kapitaalbehoefte van ander sektore van die volkshuishouding deur middel van kapitaaloordragte en lenings. As 'n nasionale rekening begrip, verskil die lopende surplus van die algemene owerheid aansienlik van die surplusse (of tekorte) aangeteken in die rekeninge van die verskillende departemente en organisasies wat gesamentlik die algemene owerheid uitmaak. Die surplus op die Inkomsterekening van die sentrale regering verskil byvoorbeeld van dié geïnkorporeer in die nasionale rekeninge met, onder andere, vaste investering en kapitaaloordragte vanuit daardie Rekening.

As die netto resultaat van verskillende inkom- en uitgaweposte, wat opsigself teenoorgestelde neigings kan toon, het die lopende surplus van die algemene afdelings van die owerheid soms groot skommelings gedurende die na-oorlogse tydperk getoon. Die surplus

het redelik opvallende toenames sedert 1963 getoon, veral in 1973 toe dit vergeleke met die vorige jaar meer as verdubbel het tot R961 miljoen vanweë 'n oplewing in belastinginvorderings deur die sentrale regering.

Die lopende surplus van die algemene owerheid kan hoofsaaklik aan die sentrale regering toegewys word en gedurende die tydperk onder bespreking was die sentrale regering vir bykans 64 persent van die totaal verantwoordelik. Provinsiale administrasies was vir gemiddeld 22 persent en plaaslike owerhede vir 14 persent verantwoordelik.

Gevolgtrekking

Gedurende die na-oorlogse tydperk het openbare owerhede 'n rol in die Suid-Afrikaanse ekonomie gespeel wat van toenemende betekenis was. Hulle uitgawe op finale goedere en dienste, verteenwoordig deur verbruiksbesteding en investeringsuitgawe, het inderdaad in so 'n mate toegeneem dat dit tans ongeveer een-vyfde van die bruto binnelandse produk verteenwoordig. Die toenemende belangrikheid van openbare owerhede was veral vanaf die vroeë sestigerjare te bespeur toe hulle totale inkome en besteding geneig het om sneller toe te neem gedurende 'n tydperk waarin die volkshuishouding as geheel 'n oplewing in bedrywigheid ondervind het.

Alhoewel veranderings in die koers van toename in uitgawe in die verlede vir antisikliese beleidsdoelendes gebruik is, leen 'n verandering in die koers van belasting hom tot groter buigsaamheid in hierdie verband en is herhaaldelik gedurende die na-oorlogse tydperk deur die sentrale regerings, as die belangrikste ontvanger van belasting, gebruik om ekonomiese ontwikkelings te beïnvloed. Suid-Afrika se belastingdruk is betreklik laag, maar het in 1973 sy hoogste na-oorlogse vlak bereik toe totale direkte en indirekte belasting bykans 20 persent van die bruto binnelandse produk verteenwoordig het.

Die direkte rol wat openbare owerhede deur middel van netto oordragbetalings in die herverdeling van inkome speel (hoofsaaklik pensioenbetalings en begiftigings, en subsidies) het met die groei in die bruto binnelandse produk tred gehou. Hierdie oordragte het gemiddeld slegs 3 persent van die bruto binnelandse produk tussen 1946 en 1973 verteenwoordig. Een rede vir hierdie betreklike lae persentasie is dat die herverdeling van inkome in Suid-Afrika hoofsaaklik op 'n indirekte wyse teweeggebring is deur die voorsiening van algemene owerheidsdienste soos onderwys- en gesondheidsdienste en op vervoer en behuising.

Die sentrale regering speel die belangrikste rol beide wat betref die invordering van inkome en die besteding van sulke fondse. Die sentrale regering en die provinsiale administrasies was gedurende die na-oorlogse tydperk gesamentlik vir meer as 90 persent van die totale lopende inkome van die algemene

owerheid verantwoordelik en vir bykans 91 persent van die lopende besteding waarin die sentrale regering die grootste aandeel gehad het.