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# Statistical release

## P9102

# Financial statistics of extra-budgetary accounts and funds

**2005/2006**

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**Enquiries:**

Elizabeth Mothibi  
012 310 8977 or  
[info@statssa.gov.za](mailto:info@statssa.gov.za)

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## KEY FINDINGS

### **NET CHANGE IN THE STOCK OF CASH FROM THE NATIONAL AND PROVINCIAL EXTRA-BUDGETARY ACCOUNTS AND FUNDS AMOUNTED TO R4 933 MILLION FOR THE 2005/2006 FISCAL YEAR**

*Cash receipts from operating activities amounted to R67 346 million and cash payments from operating activities amounted to R51 932 million resulting in net cash inflow from operating activities of R15 414 million for the 2005/2006 fiscal year ending 31 March 2006. Purchases of non-financial assets amounted to R3 481 million for 2005/2006. Sales of non-financial assets amounted to R62 million for the 2005/2006 fiscal year resulting in net cash outflow from investments in non-financial assets of R3 419 million. Net acquisition of financial assets other than cash amounted to R6 694 million for the 2005/2006 fiscal year. Net incurrence of liabilities amounted to a cash outflow of R368 million. This resulted in a net cash outflow from financing activities of R7 062 million for the 2005/2006 fiscal year. Total net change in the stock of cash for extra-budgetary accounts and funds amounted to R4 933 million (see Table A, p. 4).*

### **Economic classification of the cash payments for operating activities and purchases of non-financial assets from the national and provincial extra-budgetary accounts and funds received**

Economic classification of expenditure is in general a measure of the nature and economic effect of government operations on the economy of a country. Seven main economically classified cash payments for operating activities categories exist: Compensation of employees; purchases of goods and services; interest; subsidies; grants; social benefits; and other payments.

In contrast to national departments, which keep their accounts on a cash basis, the accounts of the extra-budgetary accounts and funds are kept on an accrual basis, i.e. the payments are recorded in the period to which the transactions relate and surpluses, deficits, assets and liabilities resulting from these transactions are carried over to the next fiscal year. However, the figures in this statistical release have been converted from accrual to cash basis.

### **The contribution of cash receipts from operating activities, cash payments for operating activities and purchases of non-financial assets to total expenditure by economic classification**

Cash receipts from operating activities increased by 15,1% from R58 496 million in 2004/2005 to R67 346 million in 2005/2006 mainly due to the inclusion of Gauteng Film Commission, Western Cape Youth Commission, Umsobomvu Youth Fund, Phakisa Sports Events and Development Corporation, Luthuli Museum, Limpopo Roads Agency, The Western Cape Investment and Trade Promotion Agency, Invest North West, National Heritage Council of South Africa, Gauteng Economic Development Agency, Trade and Investment KwaZulu-Natal, National Empowerment Fund, National Urban Reconstruction and Housing Agency, Boxing South Africa and Ingonyama Trust Fund Board for the first time.

The largest contributor to total cash payments for operating activities (economically classified) for the 2005/2006 fiscal year was purchases of goods and services (R28 267 million), followed by compensation of employees (R11 328 million), social benefits (R8 583 million), grants (R1 697 million), other payments (R1 099 million), interest (R818 million) and subsidies (R139 million) (see Table A, p. 4, columns 2 and 3, and Figure 1, p. 5).

Cash payments for operating activities increased by 15,3% from R45 061 million in 2004/2005 to R51 932 million in 2005/2006 mainly due to purchases of goods and services by the following institutions: Compensation Fund, Water Trading Account, South African Revenue Service, The South African National Roads Agency Limited and Special Defence Account.

The increase of 25,2% in subsidies from R111 million in 2004/2005 to R139 million in 2005/2006 was mainly due to payments made by the Godisa Trust.

The decrease of 19,6% in grants from R2 112 million in 2004/2005 to R1 697 million in 2005/2006 can mainly be attributed to less grants paid to extra-budgetary accounts and funds by the National Skills Fund.

Purchases of non-financial assets decreased by 1,9% from R3 547 million in 2004/2005 to R3 481 million in 2005/2006 mainly due to less cash payments on other constructions by the Water Trading Account.

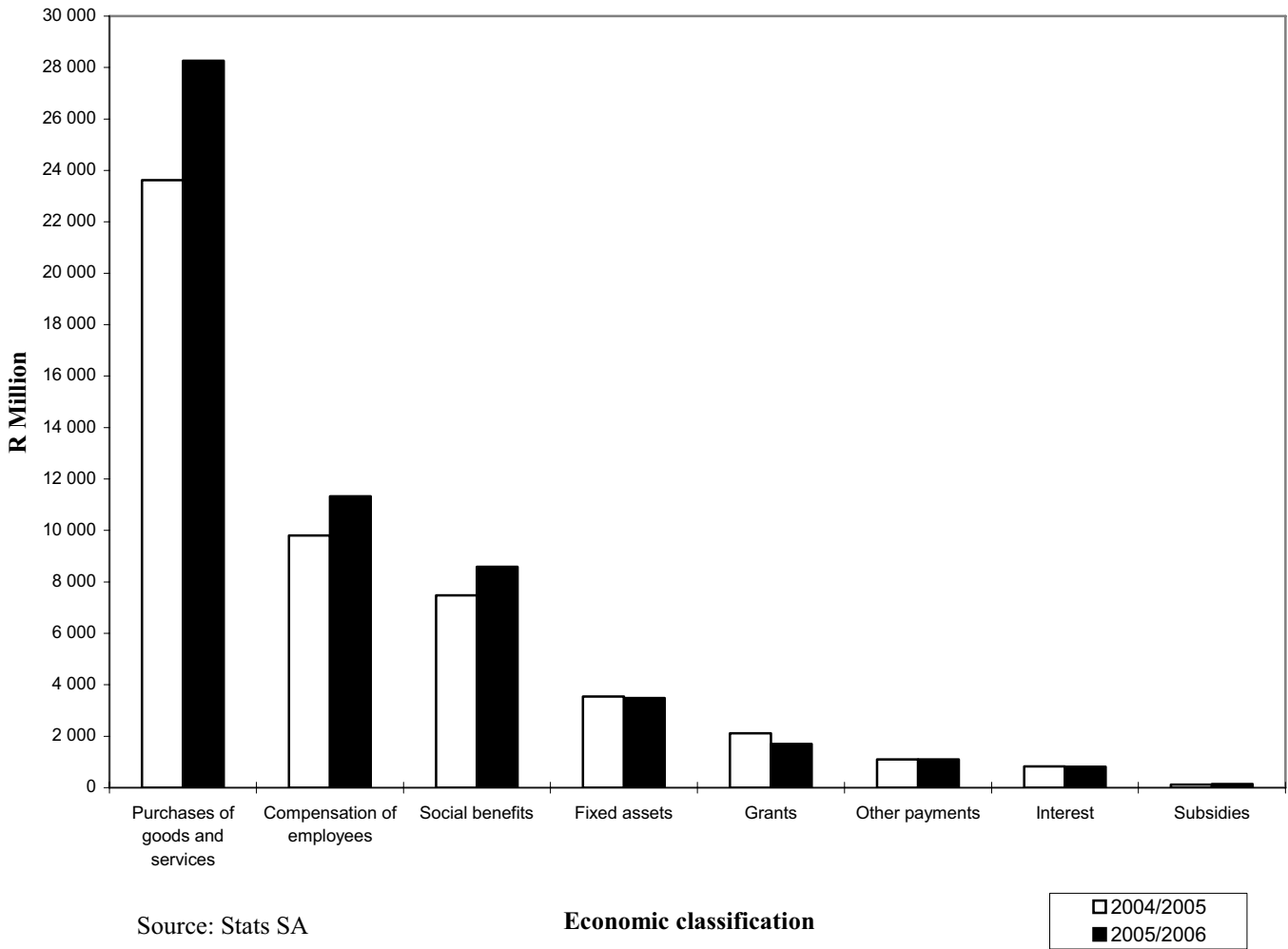
**Table A – Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2004/2005 and 2005/2006 fiscal years (Summary)<sup>1</sup>**

		2004/2005	2005/2006
		R million	R million
<b>Cash flows from operating activities:</b>			
Cash receipts from operating activities:	<b>a</b>	58 496*	67 346
Taxes		590*	697
Social contributions		9 191	10 469
Grants		32 782*	39 808
Other receipts		15 933*	16 373
<b>Cash payments for operating activities:</b>			
Compensation of employees	<b>b</b>	45 061*	51 932
Purchases of goods and services		9 809*	11 328
Purchases of goods and services		23 623*	28 267
Interest		832	818
Subsidies		111*	139
Grants		2 112*	1 697
Social benefits		7 471	8 583
Other payments		1 102*	1 099
<i>Net cash flow from operating activities (outflow)/ inflow</i>	<b>(a-b) = c</b>	13 435	15 414
Expenses not regarded as cash transactions (memo item)	<b>d</b>	1	0
<b>Cash flows from investments in non-financial assets:</b>			
Purchases of non-financial assets:	<b>e</b>	3 547	3 481
Fixed assets		3 428	3 440
Inventories		66	37
Valuables		1	0
Non-produced assets		53	3
Sales of non-financial assets:	<b>f</b>	61	62
Fixed assets		50	46
Inventories		0	0
Valuables		0	0
Non-produced assets		11	15
<i>Net cash flow from investments in non-financial assets inflow/ (outflow)</i>	<b>(f-e) = g</b>	-3 486*	-3 419
<b>CASH SURPLUS/(DEFICIT)</b>	<b>(c+g) = h</b>	9 949*	11 995
<b>Cash flows from financing activities:</b>			
Net acquisition of financial assets other than cash: (inflow)/ outflow	<b>i</b>	8 048*	6 694
Domestic		8 048*	6 684
Foreign		0	9
Net incurrence of liabilities: (outflow)/ inflow	<b>j</b>	888*	-368
Domestic		890*	-368
Foreign		-2	0
<i>Net cash outflow from financing activities (outflow)/ inflow</i>	<b>(j-i) = k</b>	-7 161*	-7 062
<b>NET CHANGE IN THE STOCK OF CASH</b>	<b>(h+k) = l</b>	<b>2 788*</b>	<b>4 933</b>

<sup>1</sup> The sum of the data may not necessarily add up to totals due to rounding-off of figures.

\* The figures have been revised.

**Figure 1 – Economic classification of the cash payments for operating activities and purchases of non-financial assets for the 2004/2005 and 2005/2006 fiscal years**



### **Functional classification of the cash payments for operating activities and purchases of non-financial assets from the national and provincial extra-budgetary accounts and funds received**

Functional classification of expenditure measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote government objectives and various services rendered to the community. The functionally classified expenditure categories are indicated in Table B, page 7. There are ten main categories of functional classification of cash payments for operating activities and purchases of non-financial assets: general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

### **The contribution of cash payments for operating activities and purchases of non-financial assets to total expenditure by functional classification**

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R55 413 million from the national and provincial extra-budgetary accounts and funds for the 2005/2006 fiscal year was total economic affairs (R14 486 million) contributing 26,1%; followed by total social protection (R10 748 million) contributing 19,4%; then by total general public services (R9 897 million or 17,9%); defence (R7 957 million or 14,4%); total housing and community amenities (R5 785 million or 10,4%); total health (R1 764 million or 3,2%); total environmental protection (R1 645 million or 3,0%); total recreation, culture and religion (R1 456 million or 2,6%); total education (R869 million or 1,6%) and total public order and safety (R806 million or 1,5%) (see Table B, p. 7, columns 2 and 3, and Figure 2, p. 8).

The increase of 39,9% in cash payments on general economic, commercial and labour affairs from R2 337 million in 2004/2005 to R3 270 million in 2005/2006 was due to the inclusion of Invest North West, Trade and Investment KwaZulu-Natal, Gauteng Economic Development Agency, Western Cape Investment and Trade Promotion Agency and National Empowerment Fund.

The increase of 37,3% in cash payments on transport from R3 496 million in 2004/2005 to R4 801 million in 2005/2006 was mainly due to increased cash payments by the South African National Roads Agency Limited and the inclusion of Limpopo Roads Agency.

The increase of 26,2% in cash payments on executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign aid from R4 700 million in 2004/2005 to R5 933 million in 2005/2006 can mainly be ascribed to increased cash payments on compensation of employees and purchases of goods and services by the South African Revenue Service.

The decrease of 10,8% in cash payments on housing and community amenities from R6 483 million in 2004/2005 to R5 785 million in 2005/2006 was due to the less cash payments by the Water Trading Account.

**Table B – Functional classification of the cash payments for operating activities and purchases of non-financial assets for the 2004/2005 and 2005/2006 fiscal year (Summary) <sup>1</sup>**

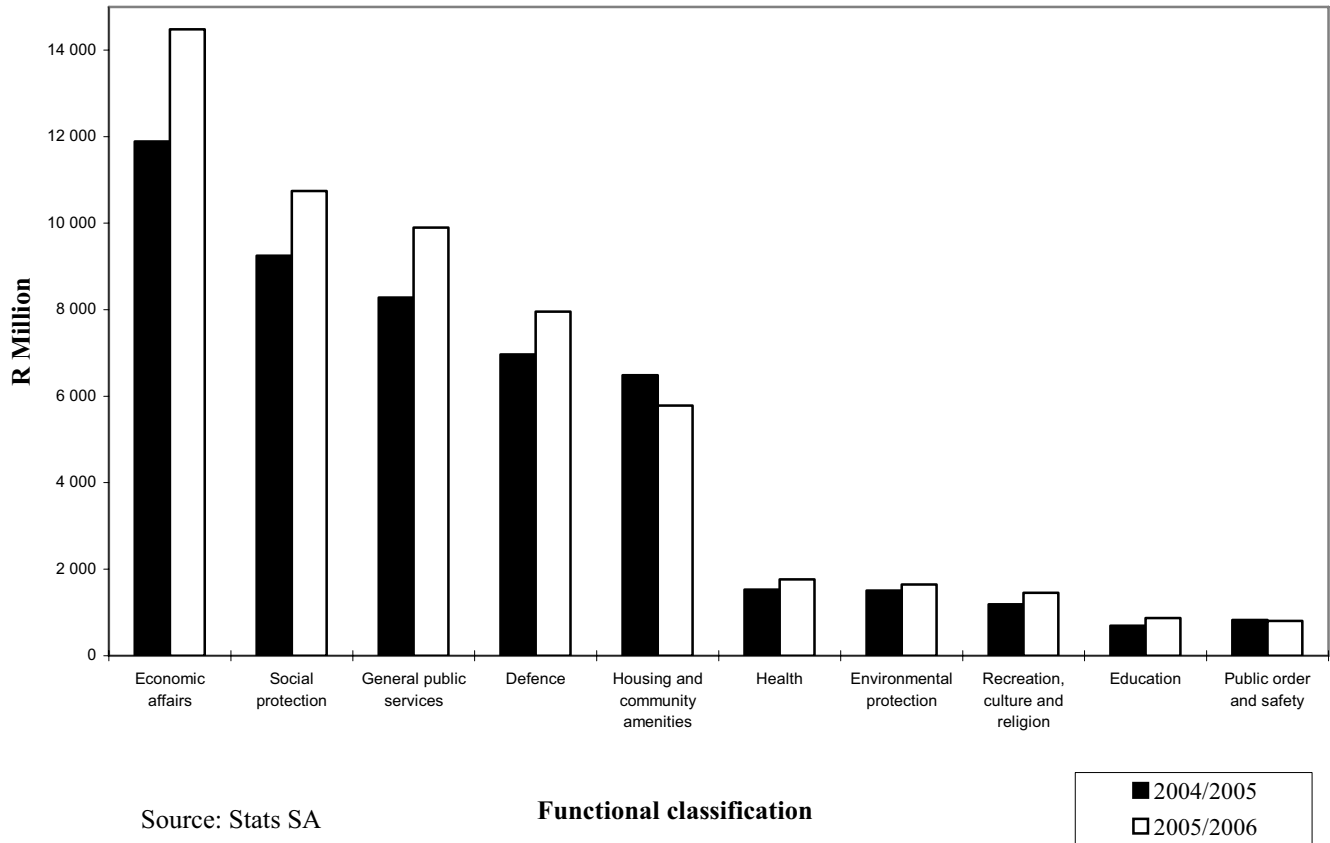
Type of service	R million	R million	Percentage of total cash payments
	2004/2005	2005/2006	2005/2006
<b>General government services</b>			
<b>General public services</b>			
Executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign aid	4 700	5 933	10,7
Foreign economic aid	99*	47	0,1
General services	1 209	1 355	2,4
Basic research	2 239	2 519	4,5
General public services n.e.c.	33	44	0,1
Public debt transactions (mainly interest)	0	0	0,0
Transfers of a general character between different levels of government	0	0	0,0
<b>Total general public services</b> a	<b>8 280*</b>	<b>9 897</b>	<b>17,9</b>
<b>Defence</b> b	<b>6 968</b>	<b>7 957</b>	<b>14,4</b>
<b>Public order and safety</b>			
Police services	102	34	0,1
Fire protection services	0	0	0,0
Prisons	0	0	0,0
Law courts	724*	771	1,4
<b>Total public order and safety</b> c	<b>826*</b>	<b>806</b>	<b>1,5</b>
<b>Economic affairs</b>			
General economic, commercial and labour affairs	2 337*	3 270	5,9
Agriculture, forestry, fishing and hunting	788	832	1,5
Fuel and energy	203	176	0,3
Mining, manufacturing and construction	2 408	2 704	4,9
Transport	3 496	4 801	8,7
Communications	512*	556	1,0
Other industries	1 443	1 337	2,4
Economic affairs n.e.c.	706	810	1,5
<b>Total economic affairs</b> d	<b>11 893*</b>	<b>14 486</b>	<b>26,1</b>
<b>Environmental protection</b> e	<b>1 503</b>	<b>1 645</b>	<b>3,0</b>
<b>Housing and community amenities</b> f	<b>6 483</b>	<b>5 785</b>	<b>10,4</b>
<b>Health</b> g	<b>1 527</b>	<b>1 764</b>	<b>3,2</b>
<b>Recreation, culture and religion</b> h	<b>1 187</b>	<b>1 456</b>	<b>2,6</b>
<b>Education</b> i	<b>694*</b>	<b>869</b>	<b>1,6</b>
<b>Social protection</b> j	<b>9 247*</b>	<b>10 748</b>	<b>19,4</b>
<b>Total general government cash payments for operating activities and purchases of non-financial assets (k=a+b+c+d+e+f+g+h+i+j)</b>	<b>48 608*</b>	<b>55 413</b>	<b>100,0</b>

<sup>1</sup> The sum of the data may not necessarily add up to totals due to rounding-off of figures.

\* The figures have been revised.



**Figure 2 – Functional classification of the cash payments for operating activities and purchases of non-financial assets from extra-budgetary accounts and funds received for the 2004/2005 and 2005/2006 fiscal years**



## Notes

<b>Forthcoming issues</b>	<b>Issue</b>	<b>Expected release date</b>
	Financial statistics of extra-budgetary accounts and funds for 2006/2007	28 August 2008
<b>Purpose of this statistical release</b>	This statistical release provides financial statistics of cash transactions of extra-budgetary accounts and funds. Cash payments converted from accrual basis of extra-budgetary accounts and funds for operating activities and purchases of non-financial assets for the 2005/2006 fiscal year were classified economically and functionally.	
<b>Expected changes in next issue</b>	No changes are expected.	

**P J Lehohla**  
**Statistician-General**

**Table C - Statement of sources and uses of cash for the 2005/2006 fiscal year**

	<b>R '000</b>
<b>Table 1 Cash receipts from operating activities</b>	<b>67 346 050</b>
11 Taxes	696 601
12 Social contributions	10 468 729
13 Grants	39 807 687
14 Other receipts	16 373 033

Table C - Statement of sources and uses of cash for the 2005/2006 fiscal year

Economic classification  Functional classification		Table 2 Cash payments for operating activities								TOTAL (21 - 29) R '000
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	29 Expenses not regarded as transactions	
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	<b>11 328 233</b>	<b>28 266 955</b>	<b>818 179</b>	<b>139 264</b>	<b>1 696 954</b>	<b>8 583 183</b>	<b>1 099 497</b>	<b>57</b>	<b>51 932 322</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>4 478 558</b>	<b>3 960 406</b>	<b>5 254</b>	<b>2 222</b>	<b>797 795</b>	<b>0</b>	<b>119 666</b>	<b>0</b>	<b>9 363 901</b>
7011	Executive and legislative services, financial and fiscal affairs, other than foreign aid	3 163 428	2 375 995	3 715	0	35 500	0	27	0	5 578 665
7012	Foreign economic aid	0	0	0	0	46 856	0	0	0	46 856
7013	General services	346 551	912 482	1 369	0	71 226	0	2 157	0	1 333 785
7014	Basic research	950 739	645 333	170	2 167	644 213	0	117 482	0	2 360 104
7015	R&D General public services	0	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	17 840	26 596	0	55	0	0	0	0	44 491
7017	Public debt transactions (mainly interest)	0	0	0	0	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0	0	0	0	0
<b>702</b>	<b>DEFENCE</b>	<b>10 583</b>	<b>7 842 458</b>	<b>0</b>	<b>0</b>	<b>78 704</b>	<b>0</b>	<b>23 663</b>	<b>0</b>	<b>7 955 408</b>
7021	Military defence	10 583	7 842 458	0	0	78 704	0	23 663	0	7 955 408
7022	Civil defence	0	0	0	0	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0	0	0	0	0
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>379 395</b>	<b>364 448</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29 892</b>	<b>0</b>	<b>773 768</b>
7031	Police services	15 921	15 292	0	0	0	0	144	0	31 357
7032	Fire protection services	0	0	0	0	0	0	0	0	0
7033	Law courts	363 474	349 156	33	0	0	0	29 748	0	742 411
7034	Prisons	0	0	0	0	0	0	0	0	0
7035	R&D Public order and safety	0	0	0	0	0	0	0	0	0
7036	Public order and safety n.e.c.	0	0	0	0	0	0	0	0	0

Table C - Statement of sources and uses of cash for the 2005/2006 fiscal year

Economic classification		Table 2 Cash payments for operating activities								TOTAL (21 - 29) R '000
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	29 Expenses not regarded as transactions	
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>2 447 302</b>	<b>9 186 467</b>	<b>786 543</b>	<b>111 299</b>	<b>448 930</b>	<b>0</b>	<b>154 416</b>	<b>0</b>	<b>13 134 957</b>
7041	General economic, commercial and labour affairs	877 847	1 925 396	897	50 300	321 792	0	536	0	3 176 768
7042	Agriculture, forestry, fishing and hunting	16 038	564 453	148	0	14 763	0	150 140	0	745 542
7043	Fuel and energy	60 495	97 132	10	0	0	0	141	0	157 778
7044	Mining, manufacturing and construction	373 666	2 212 746	443	0	75 897	0	591	0	2 663 543
7045	Transport	264 014	2 726 935	783 472	0	0	0	1 122	0	3 775 543
7046	Communication	122 332	358 828	60	60 999	7 087	0	1 084	0	550 390
7047	Other industries	232 030	1 058 471	1 402	0	14 652	0	348	0	1 306 903
7048	R&D Economic affairs	500 880	242 506	111	0	14 739	0	454	0	758 690
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>759 490</b>	<b>781 053</b>	<b>20 950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 366</b>	<b>0</b>	<b>1 562 859</b>
7051	Waste management	0	0	0	0	0	0	0	0	0
7052	Waste water management	0	0	0	0	0	0	0	0	0
7053	Pollution abatement	0	0	0	0	0	0	0	0	0
7054	Protection of biodiversity and landscape	739 765	774 241	20 950	0	0	0	872	0	1 535 828
7055	R&D Environmental protection	19 725	6 812	0	0	0	0	494	0	27 031
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0	0
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>1 027 227</b>	<b>2 995 606</b>	<b>2 044</b>	<b>0</b>	<b>246 240</b>	<b>0</b>	<b>324 950</b>	<b>57</b>	<b>4 596 124</b>
7061	Housing development	88 473	391 567	1 194	0	0	0	5 011	0	486 245
7062	Community development	155 672	258 593	846	0	5 951	0	99 844	0	520 906
7063	Water supply	759 497	2 307 155	4	0	192 679	0	220 075	57	3 479 467
7064	Street lighting	0	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	23 585	38 291	0	0	47 610	0	20	0	109 506
7066	Housing and community amenities n.e.c.	0	0	0	0	0	0	0	0	0

Table C - Statement of sources and uses of cash for the 2005/2006 fiscal year

Economic classification  Functional classification		Table 2 Cash payments for operating activities								TOTAL (21 - 29) R '000
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	29 Expenses not regarded as transactions	
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	
<b>707</b>	<b>HEALTH</b>	<b>870 675</b>	<b>773 409</b>	<b>2 288</b>	<b>0</b>	<b>11 840</b>	<b>0</b>	<b>262</b>	<b>0</b>	<b>1 658 474</b>
7072	Outpatient services	0	0	0	0	0	0	0	0	0
70724	Ambulance services	0	0	0	0	0	0	0	0	0
7073	Hospital services	0	0	0	0	0	0	0	0	0
7074	Public health services	0	0	0	0	0	0	0	0	0
7075	R&D (Health)	836 711	594 437	1 983	0	0	0	0	0	1 433 131
7076	Health n.e.c.	33 964	178 972	305	0	11 840	0	262	0	225 343
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>547 862</b>	<b>571 497</b>	<b>804</b>	<b>25 743</b>	<b>104 070</b>	<b>0</b>	<b>65 860</b>	<b>0</b>	<b>1 315 836</b>
7081	Recreational and sporting services	118 790	83 428	400	0	101 733	0	2 088	0	306 439
7082	Cultural services	410 064	456 761	404	25 743	2 337	0	63 220	0	958 529
7083	Broadcasting and publishing services	19 008	31 308	0	0	0	0	552	0	50 868
7084	Religious and other community services	0	0	0	0	0	0	0	0	0
7085	R&D (Recreation, cultural and religion)	0	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	0	0	0	0	0	0	0	0	0
<b>709</b>	<b>EDUCATION</b>	<b>92 910</b>	<b>380 123</b>	<b>236</b>	<b>0</b>	<b>9 375</b>	<b>0</b>	<b>377 133</b>	<b>0</b>	<b>859 777</b>
7091	Pre-primary and primary education	0	0	0	0	0	0	0	0	0
7092	Secondary education	13 786	7 415	0	0	0	0	62	0	21 263
7093	Postsecondary non tertiary education (e.g. ABET)	0	0	0	0	9 375	0	0	0	9 375
7094	Tertiary education	23 041	156 991	0	0	0	0	376 537	0	556 569
7095	Education not definable by level	5 990	4 671	0	0	0	0	127	0	10 788
7096	Subsidiary services to education	0	0	0	0	0	0	0	0	0
7097	R&D (Education)	0	0	0	0	0	0	0	0	0
7098	Education n.e.c.	50 093	211 046	236	0	0	0	407	0	261 782

Table C - Statement of sources and uses of cash for the 2005/2006 fiscal year

Economic classification		Table 2 Cash payments for operating activities								
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	29 Expenses not regarded as transactions	TOTAL (21 - 29)
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>714 231</b>	<b>1 411 488</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>8 583 183</b>	<b>2 289</b>	<b>0</b>	<b>10 711 218</b>
7101	Sickness and disability	108 765	1 020 073	0	0	0	1 803 866	2 085	0	2 934 789
7102	Old age	0	0	0	0	0	0	0	0	0
7103	Survivors	0	0	0	0	0	0	0	0	0
7104	Family and children	0	0	0	0	0	0	0	0	0
7105	Unemployment	249 061	222 748	1	0	0	2 933 425	0	0	3 405 235
7106	Housing	0	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	0	0	0	0	0	0	0	0	0
7108	R&D (Social protection)	0	0	0	0	0	0	0	0	0
7109	Social protection n.e.c.	356 405	168 667	26	0	0	3 845 892	204	0	4 371 194

Table C - Statement of sources and uses of cash for the 2005/2006 fiscal year

Economic classification  Functional classification		Table 3 Purchases of non-financial assets				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non produced assets	TOTAL (611 - 614)
		R '000	R '000	R '000	R '000	R '000
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	<b>3 439 814</b>	<b>37 448</b>	<b>304</b>	<b>3 138</b>	<b>3 480 704</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>531 971</b>	<b>908</b>	<b>183</b>	<b>0</b>	<b>533 062</b>
7011	Executive and legislative services, financial and fiscal affairs, other than	353 863	0	0	0	353 863
7012	Foreign economic aid	0	0	0	0	0
7013	General services	20 724	297	173	0	21 194
7014	Basic research	156 978	611	10	0	157 599
7015	Research and Development General public services	0	0	0	0	0
7016	General public services n.e.c.	406	0	0	0	406
7017	Public debt transactions (mainly interest)	0	0	0	0	0
7018	Transfers of a general character between different levels of government	0	0	0	0	0
<b>702</b>	<b>DEFENCE</b>	<b>1 457</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 457</b>
7021	Military defence	1 457	0	0	0	1 457
7022	Civil defence	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>31 741</b>	<b>71</b>	<b>0</b>	<b>0</b>	<b>31 812</b>
7031	Police services	2 787	0	0	0	2 787
7032	Fire protection services	0	0	0	0	0
7033	Law courts	28 954	71	0	0	29 025
7034	Prisons	0	0	0	0	0
7035	R&D Public order and safety	0	0	0	0	0
7036	Public order and safety n.e.c.	0	0	0	0	0



Table C - Statement of sources and uses of cash for the 2005/2006 fiscal year

Economic classification		Table 3 Purchases of non-financial assets				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non produced assets	TOTAL (611 - 614)
Functional classification		R '000	R '000	R '000	R '000	R '000
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1 346 575</b>	<b>1 778</b>	<b>0</b>	<b>2 896</b>	<b>1 351 249</b>
7041	General economic, commercial and labor affairs	92 432	732	0	0	93 164
7042	Agriculture, forestry, fishing and hunting	86 358	0	0	0	86 358
7043	Fuel and energy	17 967	0	0	0	17 967
7044	Mining, manufacturing and construction	40 379	671	0	0	41 050
7045	Transport	1 022 576	0	0	2 896	1 025 472
7046	Communication	5 824	0	0	0	5 824
7047	Other industries	29 903	0	0	0	29 903
7048	R&D Economic affairs	51 136	375	0	0	51 511
7049	Economic affairs n.e.c.	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>76 324</b>	<b>6 022</b>	<b>0</b>	<b>242</b>	<b>82 588</b>
7051	Waste management	0	0	0	0	0
7052	Waste water management	0	0	0	0	0
7053	Pollution abatement	0	0	0	0	0
7054	Protection of biodiversity and landscape	69 227	6 022	0	242	75 491
7055	R&D Environmental protection	7 097	0	0	0	7 097
7056	Environmental protection n.e.c.	0	0	0	0	0
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>1 188 246</b>	<b>796</b>	<b>0</b>	<b>0</b>	<b>1 189 042</b>
7061	Housing development	7 234	0	0	0	7 234
7062	Community development	13 039	0	0	0	13 039
7063	Water supply	1 165 931	796	0	0	1 166 727
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	2 042	0	0	0	2 042
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table C - Statement of sources and uses of cash for the 2005/2006 fiscal year

Economic classification		Table 3 Purchases of non-financial assets				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non produced assets	TOTAL (611 - 614)
		R '000	R '000	R '000	R '000	R '000
<b>707</b>	<b>HEALTH</b>	<b>77 727</b>	<b>27 391</b>	<b>0</b>	<b>0</b>	<b>105 118</b>
7072	Outpatient services	0	0	0	0	0
70724	Ambulance services	0	0	0	0	0
7073	Hospital services	0	0	0	0	0
7074	Public health services	0	0	0	0	0
7075	Research and Development (Health)	76 023	27 391	0	0	103 414
7076	Health n.e.c.	1 704	0	0	0	1 704
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>139 930</b>	<b>482</b>	<b>121</b>	<b>0</b>	<b>140 533</b>
7081	Recreational and sporting services	8 389	3	0	0	8 392
7082	Cultural services	129 600	472	121	0	130 193
7083	Broadcasting and publishing services	1 941	7	0	0	1 948
7084	Religious and other community services	0	0	0	0	0
7085	Research and Development (Recreation, cultural and religion)	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	0	0	0	0	0
<b>709</b>	<b>EDUCATION</b>	<b>9 413</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9 413</b>
7091	Pre-primary and primary education	0	0	0	0	0
7092	Secondary education	368	0	0	0	368
7093	Postsecondary non tertiary education (e.g. ABET)	0	0	0	0	0
7094	Tertiary education	2 576	0	0	0	2 576
7095	Education not definable by level	136	0	0	0	136
7096	Subsidiary services to education	0	0	0	0	0
7097	Research and Development (Education)	0	0	0	0	0
7098	Education n.e.c.	6 333	0	0	0	6 333

Table C - Statement of sources and uses of cash for the 2005/2006 fiscal year

Economic classification		Table 3 Purchases of non-financial assets				
		611 Fixed assets	612 Inventories	613 Valuables	614 Non produced assets	TOTAL (611 - 614)
		R '000	R '000	R '000	R '000	R '000
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>36 430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36 430</b>
7101	Sickness and disability	26 253	0	0	0	26 253
7102	Old age	0	0	0	0	0
7103	Survivors	0	0	0	0	0
7104	Family and children	0	0	0	0	0
7105	Unemployment	2 434	0	0	0	2 434
7106	Housing	0	0	0	0	0
7107	Social exclusion n.e.c.	0	0	0	0	0
7108	Research and Development (Social protection)	0	0	0	0	0
7109	Social protection n.e.c.	7 743	0	0	0	7 743

**Table C - Statement of sources and uses of cash for the 2005/2006 fiscal year**

	R '000
<b>Table 4 Sale of non-financial assets</b>	<b>61 632</b>
311 Fixed assets	46 174
312 Strategic stocks	0
313 Valuables	0
314 Non produced assets	15 458

**Table C - Statement of sources and uses of cash for the 2005/2006 fiscal year**

	R '000
<b>Table 5 Net acquisition of financial assets other than cash</b>	<b>6 693 594</b>
321 Domestic	6 684 365
322 Foreign	9 229

**Table C - Statement of sources and uses of cash for the 2005/2006 fiscal year**

	R '000
<b>Table 6 Net incurrence of liabilities</b>	<b>-367 557</b>
331 Domestic	-367 557
332 Foreign	0

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**Annexure A: Information on disaggregated tables available on the Stats SA website****Tables**

Table 1	Economic classification of cash receipts from operating activities for the 2005/2006 fiscal year
Table 2	Economic and functional classification of cash payments for operating activities for the 2005/2006 fiscal year
Table 3	Economic and functional classification of the purchases of non-financial assets for the 2005/2006 fiscal year
Table 4	Economic classification of the sales of non-financial assets for the 2005/2006 fiscal year
Table 5	Economic classification of the net acquisition of financial assets other than cash for 2005/2006 fiscal year
Table 6	Economic classification of the net incurrence of liabilities for the 2005/2006 fiscal year
Table 7	Economic and functional classification of cash payments from operating activities for the 2005/2006 fiscal year: Government consumption cash payments divided between individual and collective services
Table 8	Economic and functional classification of cash payments from operating activities for the 2005/2006 fiscal year: Subsidies paid divided between subsidies on products and subsidies on production

## Explanatory notes

### Introduction

- 1 This statistical release provides economic and functional classifications of transactions of extra-budgetary accounts and funds of the national and provincial governments for the 2005/2006 fiscal year, ended 31 March 2006. National and provincial extra-budgetary accounts and funds consist of 207 institutions for the 2005/2006 fiscal year (see explanatory note 9, pp. 24 to 30 with regard to the list of extra-budgetary accounts and funds used in this publication).
- 2 Extra-budgetary accounts and funds refer to accounts and funds of national and provincial governments not included in normal budget totals and which do not operate through normal parliamentary budgetary procedures, e.g., trading accounts and general government accounts.
- 3 The information in this release contains details of extra-budgetary accounts and funds for:
  - the national government, including those which are administered by government departments and/or by the institutions themselves, and
  - provincial extra-budgetary accounts and funds, which are not administered by the provincial administrations but by the institutions themselves.
- 4 The transactions of the Secret Services Account are excluded from the statistical tables and will only be included in the statistical release of the financial statistics of the consolidated general government (P9119.4).
- 5 The transactions of the following institutions are excluded from the tables:
  - Pension and provident funds of the state; and
  - Public Investment Commissioners (certain particulars on the acquisition of funds by this institution are published in the quarterly bulletin of the South African Reserve Bank (SARB)).

### Methodology

- 6 The transactions between the various extra-budgetary accounts and funds have not been eliminated, but are shown as transfers to other extra-budgetary accounts and funds.
- 7 In contrast to national departments, which keep their accounts on a cash basis, the accounts of extra-budgetary accounts and funds are kept on an accrual basis, i.e. the payments are recorded in the period to which the transactions relate and surpluses, deficits, assets and liabilities are carried over to the next fiscal year. In the case of the cash basis, the transactions are recorded at the time when cheques are issued for payment. However, the figures in this statistical release have been converted from accrual to cash basis of accounting.
- 8 The information is processed from audited and unaudited financial statements of the extra-budgetary accounts and funds.

### Scope of the financial statistics of extra-budgetary accounts and funds

- 9 The cash payment transactions of the following extra-budgetary accounts and funds classified economically and according to the functions of the government are included in the tables.



## GENERAL GOVERNMENT

### Financial and fiscal services

- 1) Accounting Standards Board
- 2) Auditor-General
- 3) Financial and Fiscal Commission
- 4) South African Revenue Service

### Basic research

- 5) Africa Institute of South Africa
- 6) Council for Scientific and Industrial Research
- 7) Human Sciences Research Council
- 8) Innovation Fund
- 9) National Research Foundation

### Foreign affairs

- 10) African Renaissance and International Co-operation Fund

### Other general services

- 11) Accounting and Financial Services Education and Training Authority (FASSET)
- 12) Electoral Commission of South Africa
- 13) Institute for Public Finance and Auditing (IPFA)
- 14) Media, Advertising, Publishing, Printing and Packaging (MAPPP)
- 15) Municipal Demarcation Board
- 16) Parliamentary Villages Management Board
- 17) South African Local Government Association
- 18) South African Management Development Institute Trading Account (SAMDI)
- 19) The International Marketing Council of South Africa
- 20) Umsekeli Municipal Support Services

### Defence

- 21) Safety and Security Sector Education and Training Authority (SASSETA)
- 22) Special Defence Account

### Police services

- 23) Financial Intelligence Centre

### Law courts

- 24) Commission on Gender Equality
- 25) Human Rights Commission
- 26) Independent Electoral Commission
- 27) Legal Aid Board

- 28) President Fund (Department of Justice)
- 29) Public Protector
- 30) Special Investigating Unit

#### **Education: pre-primary, primary, secondary and tertiary**

- 31) Council on Higher Education
- 32) Education, Training, and Development Practises Sector Education and Training Authority (ETDP SETA)
- 33) South African Council for Educators
- 34) South African Qualification Authority
- 35) The Education Labour Relations Council
- 36) The Council for Quality Assurance in General and Further Education and Training (Umalusi)
- 37) The National Student Financial Aid Scheme

#### **Health**

- 38) Council for Medical Schemes
- 39) Health and Welfare Sector Education and Training Authority (HWSETA)
- 40) King George V Silver Jubilee Fund for Tuberculosis
- 41) National Health Laboratory Service
- 42) South African Medical Research Council
- 43) South African National Aids Trust

#### **Social security and welfare services**

- 44) Compensation Commissioner for Occupational Diseases
- 45) Compensation Fund
- 46) Disaster Relief Fund
- 47) Refugee Relief Fund
- 48) Road Accident Fund
- 49) Social Relief Fund
- 50) State President's Fund
- 51) Unemployment Insurance Fund
- 52) Vorentoe High School Disaster Fund

#### **Housing**

- 53) National Home Builders Registration Council
- 54) National Urban Reconstruction and Housing Agency (NURCHA)
- 55) Social Housing Foundation
- 56) Xhasa Accounting Technical Centre

#### **Community development**

- 57) Independent Development Trust
- 58) National Development Agency
- 59) Municipal Infrastructure Investment Unit
- 60) Umsobomvu Youth Fund

**Recreation**

- 61) Boxing South Africa
- 62) Eastern Cape Gambling and Betting Board
- 63) Free State Gambling and Racing Board
- 64) Gauteng Gambling Board
- 65) KwaZulu-Natal Gambling and Betting Board
- 66) Limpopo Casino and Gaming Board
- 67) Mpumalanga Gaming Board
- 68) National Gambling Board
- 69) National Lotteries Board
- 70) North West Gambling Board
- 71) Phakisa Sports Events and Development Corporation
- 72) South African Institute for Drug-Free Sport
- 73) South African Sports Commission
- 74) Western Cape Gambling and Betting Board

**Culture****Museums**

- 75) Afrikaanse Taalmuseum en Taalmonument
- 76) Engelenburghuis Art Collection
- 77) Freedom Park Trust
- 78) Iziko Museums of Cape Town
- 79) Luthuli Museum
- 80) Natal Museum
- 81) National English Literary Museum
- 82) National Heritage Council of South Africa
- 83) National Museum
- 84) Nelson Mandela National Museum
- 85) Northern Flagship Institutions
- 86) Robben Island Museum
- 87) South African Heritage Resources Agency
- 88) South African National Biodiversity Institute
- 89) Voortrekker and Ncome Museums
- 90) War Museum of the Boer Republic
- 91) William Humphrey's Art Gallery

**Libraries**

- 92) National Library of South Africa
- 93) South African Library for the Blind

**Other culture**

- 94) ARTSCAPE
- 95) Business and Arts South Africa
- 96) Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities
- 97) Eastern Cape Provincial Arts and Culture Council

- 98) Eastern Cape Youth Commission
- 99) Gauteng Film Commission
- 100) Film and Publication Board
- 101) Free State Youth Commission
- 102) Market Theatre Foundation
- 103) Media Development and Diversity Agency
- 104) Mmabana Cultural Foundation
- 105) National Arts Council of South Africa
- 106) National Electronic Media Institution of South Africa
- 107) National Film and Video Foundation
- 108) National Youth Commission
- 109) Pan South African Language Board
- 110) Performing Arts Centre of the Free State
- 111) The State Theatre, Pretoria
- 112) The Playhouse Company
- 113) Western Cape Cultural Commission
- 114) Western Cape Language Committee
- 115) Western Cape Youth Commission
- 116) Windybrow Centre for the Arts

#### **Environmental protection**

- 117) Cape Nature
- 118) Eastern Cape Parks Board
- 119) Greater St. Lucia Wetland Park Authority
- 120) Ingonyama Trust Fund Board
- 121) KwaZulu-Natal Nature Conservation Board
- 122) Mpumalanga Parks Board
- 123) Natal Sharks Board
- 124) North West Parks and Tourism Board
- 125) South African National Parks

#### **Water services**

- 126) Equipment Account: Water Affairs
- 127) Local Government Sector Education and Training Authority (LGSETA)
- 128) Water Research Commission
- 129) Water Trading Account

#### **Fuel and energy**

- 130) Energy Sector Education and Training Authority (ESETA)
- 131) National Energy Regulator of South Africa
- 132) National Nuclear Regulator

#### **Agriculture**

- 133) Agricultural Debt Account
- 134) Agricultural Sector Education and Training Authority (AGRISETA)
- 135) Agriculture Research Council
- 136) National Agricultural Marketing Council

**Fishing and hunting**

- 137) Marine Living Resources Fund

**Forestry**

- 138) Forest Industries Education and Training Authority (FIETA)

**Mining**

- 139) Council for Geoscience  
140) Council for Mineral Technology  
141) South African Diamond Board  
142) Mine Health and Safety Council  
143) Mining Qualifications Authority (MQA)

**Manufacturing**

- 144) Chemical Industries Education and Training Authority (CHIETA)  
145) Clothing, Textiles, Footwear and Leather Sector Education and Training Authority (CTFL SETA)  
146) Food and Beverages Manufacturing Industry Sector Education and Training Authority (FOODBEV SETA)  
147) Fund for Research into Industrial Development, Growth and Equity (FRIDGE)  
148) Government Printing Works Trading Account  
149) Manufacturing, Engineering and Related Services Education and Training Authority (MERSETA)  
150) Sheltered Employment Factories (13 factories)

**Construction**

- 151) Construction Education and Training Authority (CETA)  
152) Construction Industry Development Board  
153) Council for the Built Environment

**Transport**

- 154) Cross-Border Road Transport Agency  
155) Government Motor Transport Trading Accounts (2 accounts)  
156) KwaZulu-Natal Taxi Council  
157) Limpopo Roads Agency  
158) Railway Safety Regulator  
159) South African Civil Aviation Authority  
160) South African Maritime Safety Authority  
161) South African National Roads Agency Limited  
162) Transport Education and Training Authority (TETA)  
163) Urban Transport Fund

**Communication**

- 164) Independent Communications Authority of South Africa
- 165) Information Systems, Electronics and Telecommunication Technologies (ISETT)
- 166) Universal Service Agency
- 167) Universal Service Fund

**Tourism**

- 168) Destination Marketing Organisation trading as Cape Town Routes Unlimited
- 169) Eastern Cape Tourism Board
- 170) Gauteng Tourism Authority
- 171) KwaZulu-Natal Tourism Authority
- 172) Limpopo Tourism
- 173) Mpumalanga Tourism Authority
- 174) North West Parks and Tourism Board
- 175) Northern Cape Tourism Authority
- 176) South African Tourism
- 177) Tourism and Hospitality Education and Training Authority (THETA)

**Labour**

- 178) Commission for Conciliation, Mediation and Arbitration (CCMA)
- 179) National Economic Development and Labour Council (NEDLAC)
- 180) National Productivity Institute
- 181) National Skills Fund

**Other economic services**

- 182) Banking Sector Education and Training Authority (BANKSETA)
- 183) Companies and Intellectual Property Registration Office (CIPRO)
- 184) Competition Commission
- 185) Competition Tribunal
- 186) Eastern Cape Appropriate Technology Unit
- 187) Eastern Cape Socio-Economic Consultative Council
- 188) Financial Services Board
- 189) Gauteng Economic Development Agency
- 190) Godisa Trust
- 191) Insurance Sector Education and Training Authority (INSETA)
- 192) International Trade Administration Commission of South Africa
- 193) Invest North West
- 194) Micro Finance Regulatory Council
- 195) National Empowerment Fund
- 196) Perishable Products Export Control Board
- 197) Project Development Facility
- 198) Registration of Deeds Trading Account
- 199) Services Sector Education and Training Authority (SERVICES)
- 200) South African Bureau of Standards

- 201) South African National Accreditation System (SANAS)
- 202) South African Weather Service
- 203) The Western Cape Investment and Trade Promotion Agency
- 204) Trade and Investment KwaZulu-Natal
- 205) Trade and Investment Limpopo
- 206) Western Cape Provincial Development
- 207) Wholesale and Retail Sector Education and Training Authority (W&RSETA)

**Classification**

**10 Economic and functional classifications**

Cash payments for operating activities and non-financial assets in this statistical release are classified economically and functionally according to the standard classification of the 2001 GFS manual of the International Monetary Fund.

**11 Economic classification**

Economic classification is in general a measure of the nature and economic effect of government operations on the economy of the country.

**Cash receipts and cash payments for operating activities and purchases of non-financial assets, sale of non-financial assets, net acquisition of financial assets other than cash and net incurrence of liabilities were classified economically as follows:**

- **Cash receipts from operating activities**

- Taxes
- Social contributions
- Grants
- Other receipts

- **Cash payments for operating activities**

- Compensation of employees (excluding capitalised remuneration)
- Purchases of goods and services
- Interest
- Subsidies
- Grants
- Social benefits
- Other payments

- **Purchases of non-financial assets (including capitalised remuneration)**

- Fixed assets
- Inventories
- Valuables
- Non-produced assets

- **Sales of non-financial assets**

Fixed assets  
Inventories  
Valuables  
Non-produced assets

- **Net acquisition of financial assets other than cash**

Domestic  
Foreign

- **Net incurrence of liabilities**

Domestic  
Foreign

## 12 Functional classification

Functional classification measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources of government in order to promote various services and objectives rendered to the community. The functional codes used in the tables are based on the functional codes used in the 2001 GFS manual (IMF).

**Cash payments for operating activities and purchases of non-financial assets are classified functionally as follows:**

- **General public services**

Executive and legislative services, financial and fiscal affairs,  
external affairs  
Foreign economic aid  
General services  
Basic research  
R&D General public services  
General public services n.e.c.  
Public debts transactions  
Transfers of a general character between different levels of  
government

- **Defence**

Military defence  
Civil defence  
Foreign military aid  
R&D defence  
Defence n.e.c.

- **Public order and safety**

Police services  
Fire protection services



Law courts  
Prisons  
R&D Public order and safety  
Public order and safety n.e.c.

- **Economic affairs**

General economic, commercial and labour affairs  
Agriculture, forestry, fishing and hunting  
Fuel and energy  
Mining, manufacturing and construction  
Transport  
Communication  
Other industries  
R&D Economic affairs  
Economic affairs n.e.c

- **Environmental protection**

Waste management  
Waste water management  
Pollution abatement  
Protection of biodiversity and landscape  
R&D Environmental protection  
Environmental protection n.e.c.

- **Housing and community amenities**

Housing development  
Community development  
Water supply  
Street lighting  
R&D Housing and community amenities  
Housing and community amenities n.e.c.

- **Health**

Ambulance services  
Hospital services  
Public health services  
R&D Health  
Health n.e.c.

- **Recreation, culture and religion**

Recreational and sporting services  
Cultural services  
Broadcasting and publishing services  
Religious and other community services  
R&D Recreation, culture and religion  
Recreation, culture and religion n.e.c.

- **Education**

Pre-primary and primary education  
 Secondary education  
 Postsecondary and non-tertiary education  
 Tertiary education  
 Education not defined by level  
 R&D Education  
 Education n.e.c.

- **Social protection**

Sickness and disability  
 Old age  
 Survivors  
 Family and children  
 Unemployment  
 Housing  
 Social exclusions n.e.c.  
 R&D Social protection  
 Social protection n.e.c.

**Individual and collective services**      **13**      The **Disaggregated data** (Tables 1 to 8) also include tables in which government consumption expenditure is broken down into individual and collective services (see Table 7 as listed in Annexure A, p. 22). The breakdown of subsidies into subsidies on products and subsidies on production is provided (see Table 8 as listed in Annexure A, p. 22). These categories are recommended by the 1993 System of National Accounts (SNA) of the United Nations.

**Comparability with the previous year**      **14**      For the first time this statistical release includes comparative figures of the previous year (2004/2005) for cash receipts from operating activities, cash payments for operating activities, purchases of non-financial assets, cash flows from sales of non-financial assets, net acquisition of financial assets other than cash, and net incurrence of liabilities. Comparative figures for the functional classifications are also provided.

**15**      The following accounts and funds came into effect as from the 2005/2006 fiscal year and are therefore included in this statistical release for the first time:

- Gauteng Film Commission (functionally classified as other culture)
- Western Cape Youth Commission (functionally classified as other culture)
- Umsobomvu Youth Fund (functionally classified as community development)
- Phakisa Sports Events and Development Corporation (functionally classified as recreation)
- Luthuli museum (functionally classified as museums)
- National Heritage Council of South Africa (functionally classified as museums)
- Limpopo Roads Agency (functionally classified as transport)

- The Western Cape Investment and Trade Promotion Agency (functionally classified as other economic services)
- Invest North West (functionally classified as other economic services)
- Gauteng Economic Development Agency (functionally classified as other economic services)
- Trade and Investment KwaZulu-Natal (functionally classified as other economic services)
- National Empowerment Fund (functionally classified as other economic services)
- Boxing South Africa (functionally classified as recreation)
- National Urban Reconstruction and Housing Agency (functionally classified as housing)
- Ingonyama Trust Fund Board (functionally classified as environmental protection)

**16** The following account and fund was previously included but now excluded from the current tables:

- Premier’s Economic Advisory Council (functionally classified as other economic services)

**17** As from 2005/2006 fiscal year Diplomacy, Intelligence, Defence and Trade Education and Training Authority (DIDTETA) and Police, Private Security, Legal and Correctional Services Sector Education and Training Authority (POSLECSETA) merged and formed Safety and Security Sector Education and Training (SASSETA). Primary Agriculture Education and Training Authority (PAETA) and Sector Education and Training Authority for Secondary Agriculture (SETASA) merged and formed Agricultural Sector Education and Training Authority (AGRISETA).

**Related publications**

**18** Statistics South Africa also publishes information on the transactions of the following levels of the general government in statistical releases:

- P9101 *Capital expenditure by the public sector;*
- P9103 *Financial statistics of higher education institution;*
- P9114 *Financial census of municipalities;*
- P9119.3 *Financial statistics of national government;*
- P9119.4 *Financial statistics of consolidated general government;*
- P9121 *Financial statistics of provincial government.*

<b>Symbols and abbreviations</b>	<p>                 AGRISETA Agricultural Sector Education and Training Authority                  BANKSETA Banking Sector Education and Training Authority                  BASA Business and Arts South Africa                  CETA Construction Education and Training Authority                  CHIETA Chemical Industries Education and Training Authority                  CIPRO Companies and Intellectual Property Registration Office                  CSIR Council for Scientific and Industrial Research                  CTFL SETA Clothing, Textile Footwear and Leather Sector Education and Training Authority                    DBSA Development Bank of Southern Africa                  ESETA Energy Sector Education and Training Authority                  ETDP SETA Education, Training and Development Practises Sector Education and Training Authority                    FASSET Accounting and Financial Services Education and Training Authority                    FIETA Forest Industries Education and Training Authority                  FOODBEV SETA Food and Beverages Manufacturing Industry Sector Education and Training Authority                    FRIDGE Fund for Research into Industrial Development, Growth and Equity                    GFS Government Finance Statistics, 2001                  HWSETA Health and Welfare Sector Education and Training Authority                  IMF International Monetary Fund                  INSETA Insurance Sector Education and Training Authority                  IPFA Institute for Public Finance and Auditing                  ISETT Information Systems, Electronics and Telecommunication Technologies Education and Training Authority                    KZN KwaZulu-Natal                  LGSETA Local Government Sector Education and Training Authority                  MAPPP Media, Advertising, Publishing, Printing and Packaging Education and Training Authority                    MERSETA Manufacturing, Engineering and related Services Education and Training Authority                    MQA Mining Qualification Authority                  n.e.c Not elsewhere classified                  NEDLAC National Economic Development and Labour Council                  NHBRC National Home Builders Registration Council                  NPISH Non- profit institutions serving households                  PFMA Public Finance Management Act                  SABS South African Bureau of Standards                  SARS South African Revenue Service                  SASSETA Safety and Security Sector Education and Training Authority                    SERVICES Services Sector Education and Training Authority                  SETA Sector Education and Training Authority                  SNA System of National Accounts                  Stats SA Statistics South Africa                  TETA Transport Education and Training Authority                  THETA Tourism and Hospitality Education and Training Authority                  W&amp;RSETA Wholesale and Retail Sector Education and Training Authority                  - Nil or not applicable             </p>
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## Glossary

<b>Accrual basis of recording</b>	Accrual basis of recording means that flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
<b>Cash basis of recording</b>	Cash basis of recording means that transactions are captured when cash is received or when cash payments are made.
<b>Collective services</b>	Collective services refer to the services provided collectively to the community and are particularly applicable on services such as general administration, public order and safety and economic services.
<b>Compensation of employees</b>	Compensation of employees is the total remuneration, in cash or in kind, payable to a government employee in return for work done during the accounting period, except for work connected with own account capital formation. It includes both wages and salaries and social contributions
<b>Economic classification</b>	Economic classification is a measure of the nature and economic effect of government operations on the economy of the country.
<b>Expenses not regarded as transactions</b>	Adjustments for statistical purposes are mainly concerned with thefts and losses, and irrecoverable debts written off.
<b>Extra-budgetary accounts and funds</b>	Extra-budgetary accounts and funds refer to accounts and funds of national and provincial governments not included in normal budget totals and which do not operate through normal budgetary procedures e.g. trading accounts and general government accounts.
<b>Financial assets</b>	Financial assets consist of financial claims, monetary gold, and Special Drawing Rights (SDRs) allocated by the International Monetary Fund (IMF).
<b>Financial institutions</b>	Financial institutions are units primarily engaged in both incurring liabilities and acquiring financial assets in the market. Financial institutions may be entirely or mainly owned and/or controlled by government in which case they are regarded as public financial institutions. It is the prime function of financial institutions to act as intermediaries.
<b>Functional classification</b>	Functional classification of expenditure measures the purpose for which transactions are undertaken. It is generally used to measure the allocation of resources by government in order to promote various services and objectives rendered to the community.
<b>GFS Manual (2001)</b>	The manual describes a specialized macroeconomic statistical system (Government Finance Statistics system) designed to support fiscal analysis.
<b>Grants</b>	Grants are non-compulsory current or capital transfers from one government unit to another government unit or an international organisation.
<b>Household</b>	Household may be defined as individuals or a small group of persons who share the same living accommodation.
<b>Individual services</b>	Individual services refer to services rendered to individuals or a small group of persons. This category applies particularly to community and social services for example education, health and welfare.

<b>Liabilities</b>	Liabilities are obligations to provide economic benefits to the units holding the corresponding financial claims.
<b>Machinery and equipment</b>	Machinery and equipment include motor vehicles, ships, aircraft, equipment and furniture.
<b>Non-financial public corporations</b>	Non-financial public corporations are government owned and/or controlled units, which sell industrial or commercial goods and services to the public on a large scale.
<b>Non-produced assets</b>	Non-produced assets consist of tangible, natural occurring assets over which ownership is enforced. Natural occurring assets include land, subsoil assets and other naturally occurring assets.
<b>Non-profit institutions serving households (NPISH)</b>	NPISH are non-profit institutions which are mainly engaged in non-market production and serves households.
<b>Non-residential buildings</b>	Non-residential buildings are buildings other than residential buildings and include hospitals, offices and office blocks, warehouses, laboratories, workshops, etc.
<b>Residential buildings</b>	Residential buildings are buildings that are used entirely or primarily as residences and include flats, hostels and nursing homes.
<b>Social benefits</b>	Social benefits are defined as transfers to protect the entire population or specific segments of the population against certain social risks.
<b>Social contributions (cash receipts from operating activities)</b>	Social contributions are actual receipts from either employers on behalf of their employees or from employees, self-employed, or nonemployed persons on their own behalf that secure entitlement to social benefits for their contributors, their dependants or their survivors.
<b>Standing appropriations</b>	Standing appropriations are government's expenditure obligations that do not require a vote or statutory provisions, including contractual guarantee commitments and international agreements.
<b>Statutory appropriations</b>	Statutory appropriations are amounts appropriated to be spent in terms of statutes and not requiring appropriation by vote.
<b>Subsidies</b>	Subsidies are current unrequited payments that government units pay to enterprises on the basis of the quantities or values of the goods and services, which they produce, sell or import.
<b>Subsidies on products</b>	Subsidies on products are payments made per unit of good or service.
<b>Subsidies on production</b>	Subsidies on production are payments which resident enterprises may receive as a consequence of engaging in production.
<b>Tax revenue (taxes)</b>	Tax revenue is composed of compulsory transfers to the general government sector. Certain compulsory transfers, such as fines and penalties, are excluded from tax revenue.
<b>Valuables</b>	Valuables are produced goods of considerable value acquired and held primarily as store of value and not used primarily for purposes of production or consumption.

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email address: [Info@statssa.gov.za](mailto:Info@statssa.gov.za) (user information services)  
[ElizabethMo@statssa.gov.za](mailto:ElizabethMo@statssa.gov.za) (technical enquiries)  
[Distribution@statssa.gov.za](mailto:Distribution@statssa.gov.za) (orders)

Postal address: Private Bag X44, Pretoria, 0001

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