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Statistical release

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Financial statistics of extra-budgetary accounts and funds

2006/2007

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Enquiries:

Francois Engelbrecht
012 310 8431

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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 R1 607 million for the 2006/2007 fiscal year

Cash receipts from operating activities amounted to R75 642 million, and cash payments from operating activities amounted to R61 566 million, resulting in a net cash inflow from operating activities of R14 076 million for the 2006/2007 fiscal year ending 31 March 2007. Purchases of non-financial assets amounted to R4 159 million for 2006/2007. Sales of non-financial assets amounted to R98 million for the 2006/2007 fiscal year resulting in a net cash outflow from investments in non-financial assets of R4 061 million. The net acquisition of financial assets other than cash amounted to R9 665 million for the 2006/2007 fiscal year. The net incurrence of liabilities amounted to a cash inflow of R1 257 million. This resulted in a net cash outflow from financing activities of R8 408 million for the 2006/2007 fiscal year. The total net change in the stock of cash for extra-budgetary accounts and funds amounted to R1 607 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

The economic classification of expenditure is in general a measure of the nature and economic effect of government operations on the economy of a country. There are seven main categories for 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 an accrual bookkeeping system to a 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 12,0% from R67 550 million in 2005/2006 to R75 642 million in 2006/2007, mainly due to the inclusion of Small Enterprise Development Enterprise, Independent Regulatory Board of Auditors, Heritage Western Cape, National Credit Regulator and South African Social Security Agency (SASSA) for the first time.

The increase of 31,2% in cash receipts of taxes from R4 804 million in 2005/2006 to R6 305 million in 2006/2007 was mainly due to an increase in Road Accident Fund fuel levies collected.

Cash payments for operating activities increased by 19,6% from R51 495 million in 2005/2006 to R61 566 million in 2006/2007 mainly due to an increase in purchases of goods and services by the Special Defence Account.

The largest contributor to total cash payments for operating activities (economically classified) for the 2006/2007 fiscal year was purchases of goods and services (R33 296 million), followed by compensation of employees (R13 283 million), social benefits (R11 423 million), grants (R1 764 million), other payments (R1 131 million), interest (R601 million) and subsidies (R68 million) (see Table A, p. 4, columns 2 and 3, and Figure 1, p. 5).

Social benefits increased by 33,1% from R8 583 million in 2005/2006 to R11 423 million in 2006/2007 due to the increased cash payments to households by the Road Accident Fund.

The increase of 19,5% in purchases of goods and services from R27 856 million in 2005/2006 to R33 296 million in 2006/2007 was mainly due to SASSA being included for the first time in the statistical release.

The increase of 17,0% in compensation of employees from R11 353 million in 2005/2006 to R13 283 million in 2006/2007 was mainly due to increased cash payments by the South African Revenue Services and the Road Accident Fund, and to the inclusion of SASSA for the first time in this publication.

Other receipts increased by 16,3% from R16 391 million in 2005/2006 to R19 065 million in 2006/2007 due to more incidental sales by the Water Trading Account and more interest received by the Unemployment Insurance Fund.

The increase of 5,6% in grants from R1 670 million in 2005/2006 to R1 764 million in 2006/2007 was due to increased cash payments by the African Renaissance and International Co-operation Fund.

The decrease of 27,6% in interest paid from R830 million in 2005/2006 to R601 million in 2006/2007 can mainly be attributed to less interest paid by the South African National Roads Agency Limited.

Subsidies decreased by 23,6% from R89 million in 2005/2006 to R68 million in 2006/2007 mainly due to less payments made by the Universal Service and Access Agency of South Africa.

Table A – Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2005/2006 and 2006/2007 fiscal years (Summary)¹

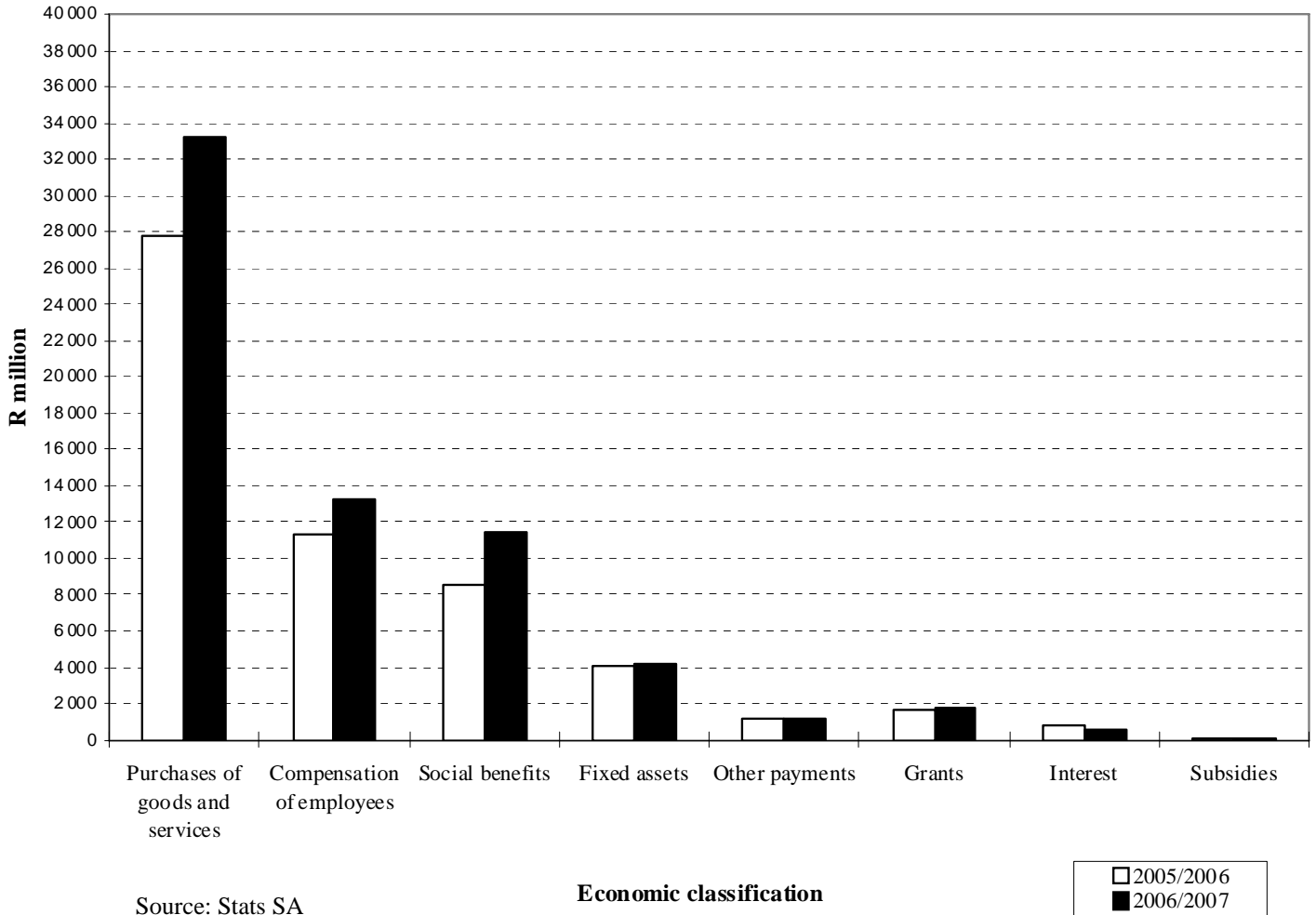
Economic classification		2005/2006	2006/2007	Annual percentage change
		R million	R million	
Cash flows from operating activities:				
Cash receipts from operating activities	a	67 550 *	75 642	12,0
Taxes		4 804 *	6 305	31,2
Social contributions		10 469	11 144	6,4
Grants		35 887 *	39 128	9,0
Other receipts		16 391*	19 065	16,3
Cash payments for operating activities:				
Compensation of employees	b	51 495 *	61 566	19,6
Purchases of goods and services		11 353 *	13 283	17,0
Interest		27 856 *	33 296	19,5
Subsidies		830 *	601	-27,6
Grants		89 *	68	-23,6
Social benefits		1 670 *	1 764	5,6
Other payments		8 583	11 423	33,1
		1 113 *	1 131	1,6
<i>Net cash flow from operating activities: (outflow)/inflow</i>	(a-b) = c	<i>16 056 *</i>	<i>14 076</i>	<i>-12,3</i>
Cash flows from investments in non-financial assets:				
Purchases of non-financial assets	d	4 086 *	4 159	1,8
Fixed assets		4 042 *	3 990	-1,3
Inventories		38 *	90	136,8
Valuables		0	0	0,0
Non-produced assets		6 *	78	72 ²
Sales of non-financial assets				
Fixed assets	e	62	98	58,1
Inventories		46	96	108,7
Valuables		0	1	1 ²
Non-produced assets		0	0	0,0
		15	2	-86,7
<i>Net cash flow from investments in non-financial assets: (outflow)/inflow</i>	(e-d) = f	<i>-4 024 *</i>	<i>-4 061</i>	<i>-0,9</i>
CASH SURPLUS/(DEFICIT)	(c+f) = g	12 032 *	10 015	-16,8
Cash flows from financing activities:				
Net acquisition of financial assets other than cash: cash outflow/(inflow)	h	7 895 *	9 665	22,4
Domestic		7 886 *	9 664	22,5
Foreign		9	1	-88,9
Net incurrence of liabilities: cash (outflow)/inflow	i	-465 *	1 257	370,3
Domestic		-465 *	1 257	370,3
Foreign		0	0	0,0
<i>Net cash flow from financing activities: (outflow)/inflow</i>	(i-h) = j	<i>-8 360 *</i>	<i>-8 408</i>	<i>-0,6</i>
NET CHANGE IN THE STOCK OF CASH	(g+j) = k	3 672 *	1 607	-56,2

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

² Nominal change, as the percentage change cannot be calculated meaningfully.

* Revised.

Figure 1 – Economic classification of the cash payments for operating activities and purchases of non-financial assets for the 2005/2006 and 2006/2007 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

The 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 8. 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

Total cash payments for operating activities and purchases of non-financial assets (functionally classified) from national and provincial extra-budgetary accounts and funds increased by 18,3% from R55 581 million in 2005/2006 to R65 725 million in the 2006/2007 fiscal year.

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R65 725 million from the national and provincial extra-budgetary accounts and funds for the 2006/2007 fiscal year was total social protection (R17 917 million), contributing 27,3%; followed by total economic affairs (R16 263 million), contributing 24,7%; total general public services (R10 287 million or 15,7%); defence (R8 477 million or 12,9%); total housing and community amenities (R4 984 million or 7,6%); total environmental protection (R2 368 million or 3,6%); total health (R2 234 million or 3,4%); total recreation, culture and religion (R1 408 million or 2,1%); total public order and safety (R928 million or 1,4%) and total education (R857 million or 1,3%) (see Table B, p. 8, columns 2 and 3, and Figure 2, p. 9).

The increase of 568,1% in cash payments on foreign economic aid from R47 million in 2005/2006 to R314 million in 2006/2007 was due to increased cash payments by the African Renaissance and International Co-operation Fund.

The increase of 68,8% in cash payments on fuel and energy from R176 million in 2005/2006 to R297 million in 2006/2007 was due to increased cash payments by the National Energy Regulator of South Africa.

The increase of 66,7% in cash payments on social protection from R10 748 million in 2005/2006 to R17 917 million in 2006/2007 was mainly due to the increased cash payments by the Road Accident Fund and the inclusion of South African Social Security Agency.

The increase of 51,6% in cash payments on economic affairs n.e.c from R804 million in 2005/2006 to R1 219 million in 2006/2007 was due to increased cash payments by the Agricultural Research Council.

The increase of 35,6% in cash payments on general public services n.e.c from R45 million in 2005/2006 to R61 million in 2006/2007 million was due to increased cash payments by South African Management Development Institute Trading Account.

The increase of 29,4% in cash payments on police services from R34 million in 2005/2006 to R44 million in 2006/2007 was mainly due to the increased spending by the Financial Intelligence Centre.

The increase of 26,6% in cash payments on health from R1 764 million in 2005/2006 to R2 234 million in 2006/2007 was due to increased cash payments by National Health Laboratory Service.

The increase of 23,4% in cash payments on transport from R4 790 million in 2005/2006 to R5 912 million in 2006/2007 can mainly be ascribed to increased purchases of goods and services and construction by the South African National Roads Agency Limited.

The increase of 16,5% in cash payments on environmental protection from R2 032 million in 2005/2006 to R2 368 million in 2006/2007 was due to increased cash payments by the South African National Parks.

The increase of 15,3% in cash payments on recreation, culture and religion from R1 221 million in 2005/2006 to R1 408 million in 2006/2007 was due to increased cash payments by the Freedom Park Trust.

The increase of 14,7% in cash payments on law courts from R771 million in 2005/2006 to R884 million in 2006/2007 can mainly be ascribed to increased cash payments by the Legal Aid Board.

The increase of 13,8% in cash payments on other industries from R1 216 million in 2005/2006 to R1 384 million in 2006/2007 was due to increased cash payments by the South African Tourism Board.

Defence increased by 6,5% in cash payments from R7 957 million to R8 477 million in 2006/2007 mainly due to increased cash payments in purchases of goods and services by the Special Defence Account.

The decrease of 10,7% in cash payments on housing and community amenities from R5 581 million in 2005/2006 to R4 984 million in 2006/2007 was due to lower cash payments by the Xhosa Accounting and Technical Centre.

General services decreased by 18,2% from R1 487 million in 2005/2006 to R1 217 million in 2006/2007 mainly due to decreased cash payments by the Electoral Commission of South Africa.

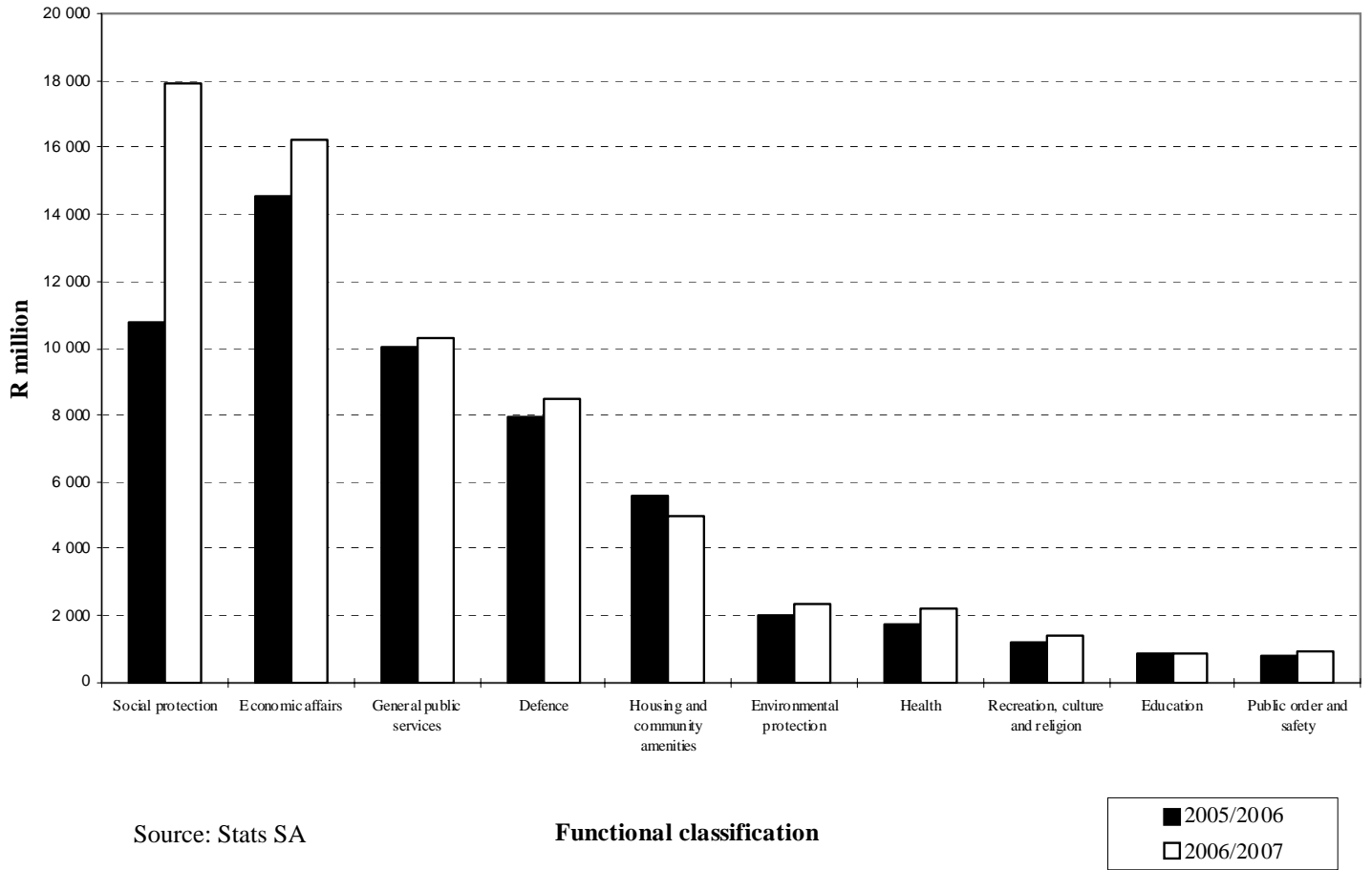
Table B – Functional classification of the cash payments for operating activities and purchases of non-financial assets for the 2005/2006 and 2006/2007 fiscal year (Summary) ¹

Type of service	2005/2006	2006/2007	Annual percentage change	Percentage of total cash payments
	R million	R million		2006/2007
General government services				
General public services				
Executive and legislative services, financial and fiscal affairs, foreign affairs, other than foreign aid	5 933	6 279	5,8	9,6
Foreign economic aid	47	314	568,1	0,5
General services	1 487 *	1 217	-18,2	1,9
Basic research	2 518 *	2 417	-4,0	3,7
General public services n.e.c.	45 *	61	35,6	0,1
Public debt transactions (mainly interest)	0	0	0	0,0
Transfers of a general character between different levels of government	0	0	0	0,0
Total general public services a	10 029 *	10 287	2,6	15,7
Defence b	7 957	8 477	6,5	12,9
Public order and safety				
Police services	34	44	29,4	0,1
Fire protection services	0	0	0	0,0
Law courts	771	884	14,7	1,3
Prisons	0	0	0	0,0
Total public order and safety c	806	928	15,1	1,4
Economic affairs				
General economic, commercial and labour affairs	3 538 *	3 734	5,5	5,7
Agriculture, forestry, fishing and hunting	832	755	-9,3	1,1
Fuel and energy	176	297	68,8	0,5
Mining, manufacturing and construction	2 665 *	2 435	-8,6	3,7
Transport	4 790 *	5 912	23,4	9,0
Communications	556	527	-5,2	0,8
Other industries	1 216 *	1 384	13,8	2,1
Economic affairs n.e.c.	804 *	1 219	51,6	1,9
Total economic affairs d	14 576 *	16 263	11,6	24,7
Environmental protection e	2 032 *	2 368	16,5	3,6
Housing and community amenities f	5 581 *	4 984	-10,7	7,6
Health g	1 764	2 234	26,6	3,4
Recreation, culture and religion h	1 221 *	1 408	15,3	2,1
Education i	869	857	-1,4	1,3
Social protection j	10 748	17 917	66,7	27,3
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)	55 581 *	65 725	18,3	100,0

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

* 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 2005/2006 and 2006/2007 fiscal years



Notes

Forthcoming issues	Issue	Expected release date
	Financial statistics of extra-budgetary accounts and funds for 2007/2008	27 August 2009
Purpose of this statistical release	This statistical release provides financial statistics of cash transactions of extra-budgetary accounts and funds. Cash payments converted from the accrual basis of extra-budgetary accounts and funds for operating activities and purchases of non-financial assets for the 2006/2007 fiscal year were classified economically and functionally.	
Expected changes in next issue	No changes are expected.	

P J Lehohla
Statistician-General

Table C - Statement of sources and uses of cash for the 2006/2007 fiscal year

	R '000
Table 1 Cash receipts from operating activities	75 641 804
11 Taxes	6 305 399
12 Social contributions	11 143 688
13 Grants	39 128 091
14 Other receipts	19 064 626

Table C - Statement of sources and uses of cash for the 2006/2007 fiscal year

Economic classification		Table 2 Cash payments for operating activities							TOTAL (21 - 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
Functional classification		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
70	GENERAL GOVERNMENT SERVICES	13 282 622	33 296 188	600 863	68 413	1 763 872	11 422 854	1 131 140	61 565 952
701	GENERAL PUBLIC SERVICES	4 801 262	3 876 480	53 181	4 216	990 554	0	72 296	9 797 989
7011	Executive and legislative services, financial and fiscal affairs, other than foreign aid	3 558 677	2 346 610	45 222	0	0	0	351	5 950 860
7012	Foreign economic aid	0	0	0	0	314 140	0	0	314 140
7013	General services	272 355	863 260	925	0	51 458	0	1 721	1 189 719
7014	Basic research	947 982	629 380	7 034	4 200	624 956	0	70 224	2 283 776
7015	R&D General public services	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	22 248	37 230	0	16	0	0	0	59 494
7017	Public debt transactions (mainly interest)	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
702	DEFENCE	12 589	8 273 463	250	0	45 057	0	143 910	8 475 269
7021	Military defence	12 589	8 273 463	250	0	45 057	0	143 910	8 475 269
7022	Civil defence	0	0	0	0	0	0	0	0
7023	Foreign military aid	0	0	0	0	0	0	0	0
7024	R&D Defence	0	0	0	0	0	0	0	0
7025	Defence n.e.c.	0	0	0	0	0	0	0	0
703	PUBLIC ORDER AND SAFETY	568 078	306 171	1 102	0	0	0	13 352	888 703
7031	Police services	20 306	19 866	0	0	0	0	302	40 474
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	547 772	286 305	1 102	0	0	0	13 050	848 229
7034	Prisons	0	0	0	0	0	0	0	0
7035	R&D Public order and safety	0	0	0	0	0	0	0	0
7036	Public order and safety n.e.c.	0	0	0	0	0	0	0	0

Table C - Statement of sources and uses of cash for the 2006/2007 fiscal year

Economic classification		Table 2 Cash payments for operating activities							TOTAL (21 - 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	
704	ECONOMIC AFFAIRS	2 866 934	9 970 840	504 454	25 530	387 804	0	211 713	13 967 275
7041	General economic, commercial and labour affairs	1 228 469	2 183 261	6 907	0	169 386	0	3 542	3 591 565
7042	Agriculture, forestry, fishing and hunting	17 419	509 352	301	0	0	0	200 145	727 217
7043	Fuel and energy	85 213	192 587	369	0	12 789	0	28	290 986
7044	Mining, manufacturing and construction	374 243	1 858 073	1 388	0	166 336	0	1 042	2 401 082
7045	Transport	300 865	3 260 583	494 451	0	13 072	0	347	4 069 318
7046	Communication	109 301	373 605	198	25 530	0	0	875	509 509
7047	Other industries	199 750	1 107 824	162	0	26 221	0	5 295	1 339 252
7048	R&D Economic affairs	551 674	485 555	678	0	0	0	439	1 038 346
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 031 683	1 016 931	30 129	0	359	0	2 666	2 081 768
7051	Waste management	0	0	0	0	0	0	0	0
7052	Waste water management	0	0	0	0	0	0	0	0
7053	Pollution abatement	0	0	0	0	0	0	0	0
7054	Protection of biodiversity and landscape	1 009 834	1 008 260	30 129	0	359	0	2 142	2 050 724
7055	R&D Environmental protection	21 849	8 671	0	0	0	0	524	31 044
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	977 167	3 149 270	7 238	0	135 031	0	167 570	4 436 276
7061	Housing development	110 293	205 182	3 675	0	0	0	3 362	322 512
7062	Community development	201 172	341 863	2 211	0	4 695	0	66 170	616 111
7063	Water supply	636 875	2 585 370	0	0	80 212	0	98 038	3 400 495
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	28 827	16 855	1 352	0	50 124	0	0	97 158
7066	Housing and community amenities n.e.c.	0	0	0	0	0	0	0	0

Table C - Statement of sources and uses of cash for the 2006/2007 fiscal year

Economic classification		Table 2 Cash payments for operating activities							TOTAL (21 - 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
Functional classification		R '000	R '000	R '000	R '000	R '000	R '000	R '000	R '000
707	HEALTH	485 127	1 586 009	2 517	0	0	0	2 978	2 076 631
7072	Outpatient services	0	0	0	0	0	0	0	0
70724	Ambulance services	0	0	0	0	0	0	0	0
7073	Hospital services	0	0	0	0	0	0	0	0
7074	Public health services	0	0	0	0	0	0	0	0
7075	R&D (Health)	445 079	1 457 565	2 391	0	0	0	2 468	1 907 503
7076	Health n.e.c.	40 048	128 444	126	0	0	0	510	169 128
708	RECREATION, CULTURE AND RELIGION	489 015	470 996	1 787	38 667	95 102	0	99 907	1 195 474
7081	Recreational and sporting services	126 900	74 303	293	0	93 432	0	3 620	298 548
7082	Cultural services	302 291	308 899	1 142	38 667	1 600	0	84 666	737 265
7083	Broadcasting and publishing services	29 546	54 345	147	0	69	0	11 182	95 289
7084	Religious and other community services	23 991	25 309	205	0	1	0	374	49 880
7085	R&D (Recreation, cultural and religion)	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	6 287	8 140	0	0	0	0	65	14 492
709	EDUCATION	100 576	329 713	56	0	9 375	0	408 590	848 310
7091	Pre-primary and primary education	0	0	0	0	0	0	0	0
7092	Secondary education	11 955	17 300	0	0	0	0	22	29 277
7093	Postsecondary non tertiary education (e.g. ABET)	0	0	0	0	9 375	0	0	9 375
7094	Tertiary education	25 696	68 146	56	0	0	0	408 065	501 963
7095	Education not definable by level	6 086	5 059	0	0	0	0	125	11 270
7096	Subsidiary services to education	0	0	0	0	0	0	0	0
7097	R&D (Education)	0	0	0	0	0	0	0	0
7098	Education n.e.c.	56 839	239 208	0	0	0	0	378	296 425

Table C - Statement of sources and uses of cash for the 2006/2007 fiscal year

Economic classification		Table 2 Cash payments for operating activities							TOTAL (21 - 28)
		21 Compensation of employees	22 Purchases of goods and services	24 Interest	25 Subsidies	26 Grants	27 Social benefits	28 Other payments	
		R '000	R '000	R '000	R '000	R '000	R '000	R '000	
710	SOCIAL PROTECTION	1 950 191	4 316 315	149	0	100 590	11 422 854	8 158	17 798 257
7101	Sickness and disability	122 959	669 486	0	0	0	2 164 234	1 673	2 958 352
7102	Old age	0	0	0	0	0	0	0	0
7103	Survivors	0	0	0	0	0	0	0	0
7104	Family and children	0	0	0	0	0	0	0	0
7105	Unemployment	289 389	634 863	131	0	0	3 119 084	0	4 043 467
7106	Housing	0	0	0	0	0	0	0	0
7107	Social exclusion n.e.c.	0	0	0	0	0	0	0	0
7108	R&D (Social protection)	0	0	0	0	0	0	0	0
7109	Social protection n.e.c.	1 537 843	3 011 966	18	0	100 590	6 139 536	6 485	10 796 438

Table C - Statement of sources and uses of cash for the 2006/2007 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
70	GENERAL GOVERNMENT SERVICES	3 990 184	90 372	371	77 974	4 158 901
701	GENERAL PUBLIC SERVICES	487 311	1 502	338	0	489 151
7011	Executive and legislative services, financial and fiscal affairs, other than foreign aid	327 666	0	0	0	327 666
7012	Foreign economic aid	0	0	0	0	0
7013	General services	26 874	145	338	0	27 357
7014	Basic research	131 493	1 357	0	0	132 850
7015	Research and Development General public services	0	0	0	0	0
7016	General public services n.e.c.	1 278	0	0	0	1 278
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
702	DEFENCE	2 213	0	0	0	2 213
7021	Military defence	2 213	0	0	0	2 213
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
703	PUBLIC ORDER AND SAFETY	39 688	14	0	0	39 702
7031	Police services	3 828	0	0	0	3 828
7032	Fire protection services	0	0	0	0	0
7033	Law courts	35 860	14	0	0	35 874
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 2006/2007 fiscal year

Economic classification		Table 3 Purchases of non-financial assets				
		611	612	613	614	TOTAL
		Fixed assets	Inventories	Valuables	Non produced assets	(611 - 614)
Functional classification		R '000	R '000	R '000	R '000	R '000
704	ECONOMIC AFFAIRS	2 234 551	26 194	0	35 186	2 295 931
7041	General economic, commercial and labor affairs	134 301	7 444	0	377	142 122
7042	Agriculture, forestry, fishing and hunting	12 834	15 056	0	0	27 890
7043	Fuel and energy	5 687	300	0	0	5 987
7044	Mining, manufacturing and construction	32 588	1 313	0	0	33 901
7045	Transport	1 824 053	0	0	19 098	1 843 151
7046	Communication	17 449	21	0	0	17 470
7047	Other industries	45 097	8	0	0	45 105
7048	R&D Economic affairs	162 542	2 052	0	15 711	180 305
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	244 564	15 214	0	26 788	286 566
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	244 157	15 214	0	26 788	286 159
7055	R&D Environmental protection	407	0	0	0	407
7056	Environmental protection n.e.c.	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	546 277	1 264	0	0	547 541
7061	Housing development	32 929	108	0	0	33 037
7062	Community development	14 068	0	0	0	14 068
7063	Water supply	498 876	1 156	0	0	500 032
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	404	0	0	0	404
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table C - Statement of sources and uses of cash for the 2006/2007 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
707	HEALTH	145 054	13 968	0	0	159 022
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)	139 021	13 815	0	0	152 836
7076	Health n.e.c.	6 033	153	0	0	6 186
708	RECREATION, CULTURE AND RELIGION	210 473	810	33	0	211 316
7081	Recreational and sporting services	7 119	359	0	0	7 478
7082	Cultural services	195 865	438	33	0	196 336
7083	Broadcasting and publishing services	5 887	13	0	0	5 900
7084	Religious and other community services	1 488	0	0	0	1 488
7085	Research and Development (Recreation, cultural and religion)	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	114	0	0	0	114
709	EDUCATION	8 912	46	0	0	8 958
7091	Pre-primary and primary education	0	0	0	0	0
7092	Secondary education	554	0	0	0	554
7093	Postsecondary non tertiary education (e.g. ABET)	0	0	0	0	0
7094	Tertiary education	1 985	0	0	0	1 985
7095	Education not definable by level	86	0	0	0	86
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.	6 287	46	0	0	6 333

Table C - Statement of sources and uses of cash for the 2006/2007 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
710	SOCIAL PROTECTION	71 141	31 360	0	16 000	118 501
7101	Sickness and disability	919	0	0	0	919
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	3 655	0	0	0	3 655
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.	66 567	31 360	0	16 000	113 927

Table C - Statement of sources and uses of cash for the 2006/2007 fiscal year

	R '000
Table 4 Sales of non-financial assets	98 475
311 Fixed assets	96 169
312 Strategic stocks	593
313 Valuables	36
314 Non produced assets	1 677

Table C - Statement of sources and uses of cash for the 2006/2007 fiscal year

	R '000
Table 5 Net acquisition of financial assets other than cash	9 664 599
321 Domestic	9 663 683
322 Foreign	916

Table C - Statement of sources and uses of cash for the 2006/2007 fiscal year

	R '000
Table 6 Net incurrence of liabilities	1 256 661
331 Domestic	1 256 661
332 Foreign	0

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 2006/2007 fiscal year
Table 2	Economic and functional classification of cash payments for operating activities for the 2006/2007 fiscal year
Table 3	Economic and functional classification of the purchases of non-financial assets for the 2006/2007 fiscal year
Table 4	Economic classification of the sales of non-financial assets for the 2006/2007 fiscal year
Table 5	Economic classification of the net acquisition of financial assets other than cash for 2006/2007 fiscal year
Table 6	Economic classification of the net incurrence of liabilities for the 2006/2007 fiscal year
Table 7	Economic and functional classification of cash payments from operating activities for the 2006/2007 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 2006/2007 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 2006/2007 fiscal year, ended 31 March 2007. National and provincial extra-budgetary accounts and funds consist of 208 institutions for the 2006/2007 fiscal year (see explanatory note 9, pp. 24 to 30 for 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 an accrual to a 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 have been classified economically and functionally.

GENERAL GOVERNMENT**Financial and fiscal affairs**

- 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 economic aid

- 10) African Renaissance and International Co-operation Fund

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 (Represented Political Parties' Fund)
- 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 Practices Sector Education and Training Authority (ETDP SETA)
- 33) South African Council for Educators
- 34) South African Qualification Authority
- 35) The Council for Quality Assurance in General and Further Education and Training (Umalusi)
- 36) The Education Labour Relations Council
- 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 protection

- 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) South African Social Security Agency
- 51) State President's Fund
- 52) Unemployment Insurance Fund
- 53) Vorentoe High School Disaster Fund

Housing and community amenities

- 54) Independent Development Trust
- 55) Municipal Infrastructure Investment Unit
- 56) National Development Agency
- 57) National Home Builders Registration Council
- 58) National Urban Reconstruction and Housing Agency (NURCHA)
- 59) Social Housing Foundation
- 60) Umsobomvu Youth Fund
- 61) Xhasa Accounting Technical Centre

Recreation

- 62) Boxing South Africa
- 63) Eastern Cape Gambling and Betting Board
- 64) Free State Gambling and Racing Board
- 65) Gauteng Gambling Board
- 66) KwaZulu-Natal Gambling and Betting Board
- 67) Limpopo Casino and Gaming Board
- 68) Mpumalanga Gaming Board

- 69) National Gambling Board
- 70) National Lotteries Board
- 71) North West Gambling Board
- 72) Phakisa Sports Events and Development Corporation
- 73) South African Institute for Drug-Free Sport
- 74) Western Cape Gambling and Betting Board

Culture and religion

- 75) ARTSCAPE
- 76) Afrikaanse Taalmuseum en Taalmonument
- 77) Business and Arts South Africa
- 78) Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities
- 79) Eastern Cape Provincial Arts and Culture Council
- 80) Eastern Cape Youth Commission
- 81) Engelenburghuis Art Collection
- 82) Film and Publication Board
- 83) Free State Youth Commission
- 84) Freedom Park Trust
- 85) Gauteng Film Commission
- 86) Heritage Western Cape
- 87) Iziko Museums of Cape Town
- 88) Luthuli Museum
- 89) Market Theatre Foundation
- 90) Media Development and Diversity Agency
- 91) Mmabana Cultural Foundation
- 92) Natal Museum
- 93) National Arts Council of South Africa
- 94) National Electronic Media Institution of South Africa
- 95) National English Literary Museum
- 96) National Film and Video Foundation
- 97) National Heritage Council of South Africa
- 98) National Library of South Africa
- 99) National Museum
- 100) National Youth Commission
- 101) Nelson Mandela National Museum
- 102) Northern Flagship Institutions
- 103) Pan South African Language Board
- 104) Performing Arts Centre of the Free State
- 105) Robben Island Museum
- 106) South African Heritage Resources Agency
- 107) South African Library for the Blind
- 108) South African National Biodiversity Institute
- 109) The Playhouse Company
- 110) The State Theatre, Pretoria
- 111) Voortrekker and Ncome Museums
- 112) War Museum of the Boer Republic
- 113) William Humphrey's Art Gallery
- 114) Western Cape Cultural Commission
- 115) Western Cape Language Committee
- 116) Western Cape Youth Commission
- 117) Windybrow Centre for the Arts

Environmental protection

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

Water services

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

Fuel and energy

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

Agriculture, forestry, fishing and hunting

- 132) Agricultural Debt Account
- 133) Agricultural Sector Education and Training Authority (AGRISETA)
- 134) Agriculture Research Council
- 135) Forest Industries Education and Training Authority (FIETA)
- 136) Marine Living Resources Fund
- 137) Ingonyama Trust Fund Board
- 138) National Agricultural Marketing Council

Mining

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

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 (Universal Service Agency and Access of South Africa)
- 167) Universal Service Fund (Universal Service Agency and Access of South Africa)

Other industries

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

General labour affairs

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

General economic and commercial affairs

- 181) Banking Sector Education and Training Authority (BANKSETA)
- 182) Companies and Intellectual Property Registration Office (CIPRO)
- 183) Competition Commission
- 184) Competition Tribunal
- 185) Eastern Cape Appropriate Technology Unit
- 186) Eastern Cape Socio-Economic Consultative Council
- 187) Financial Services Board
- 188) Gauteng Economic Development Agency
- 189) Godisa Trust (now called SEDA Technology Programme)
- 190) Independent Regulatory Board of Auditors
- 191) Insurance Sector Education and Training Authority (INSETA)
- 192) International Trade Administration Commission of South Africa
- 193) Invest North West
- 194) National Credit Regulator
- 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 SETA)
- 200) Small Enterprise Development Agency
- 201) South African Bureau of Standards
- 202) South African National Accreditation System (SANAS)
- 203) South African Weather Service
- 204) The Western Cape Investment and Trade Promotion Agency
- 205) Trade and Investment KwaZulu-Natal
- 206) Trade and Investment Limpopo
- 207) Western Cape Provincial Development
- 208) 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. 23). The breakdown of subsidies into subsidies on products and subsidies on production is provided (see Table 8 as listed in Annexure A, p. 23). 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 annual percentage changes from the previous year (2005/2006) 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 are included in the statistical release from the 2006/2007 fiscal year: <ul style="list-style-type: none"> • National Credit Regulator (functionally classified as general economic and commercial affairs) • Independent Regulatory Board of Auditors (functionally classified as general economic and commercial affairs) • Small Enterprise Development Agency (functionally classified as general economic and commercial affairs) • South African Social Security Agency (functionally classified as social protection) • Free State Tourism Authority (functionally classified as other industries) • Heritage Western Cape (functionally classified as culture)
	16	The following accounts and funds were previously included but are now excluded from the current tables: <ul style="list-style-type: none"> • South African Sports Commission (functionally classified as recreation) • Equipment Account: Water Affairs (functionally classified as water services) • Micro Finance Regulatory Council (functionally classified as general economic and commercial affairs)
	17	As from the 2006/2007 fiscal year, the Micro Finance Regulatory Council transferred their assets and liabilities to the National Credit Regulator. The Mpumalanga Parks Board and Mpumalanga Tourism Authority merged and formed Mpumalanga Tourism and Parks Agency during 2006/2007.
Related publications	18	Statistics South Africa also publishes information on the transactions of the following levels of the general government in statistical releases: <p>P9101 <i>Capital expenditure by the public sector;</i> P9103 <i>Financial statistics of higher education institutions;</i> P9114 <i>Financial census of municipalities;</i> P9119.3 <i>Financial statistics of national government;</i> P9119.4 <i>Financial statistics of consolidated general government;</i> P9121 <i>Financial statistics of provincial government.</i></p>

Symbols and abbreviations	<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 Practices 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 SASSA South African Social Security Agency SASSETA Safety and Security Sector Education and Training Authority SEDA Small Enterprise Development Agency SERVICES Services Sector Education and Training Authority SETA Sector Education and Training Authority SNA System of National Accounts, 1993 Stats SA Statistics South Africa TETA Transport Education and Training Authority THETA Tourism and Hospitality Education and Training Authority W&RSETA Wholesale and Retail Sector Education and Training Authority - Nil or not applicable </p>
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Glossary

Accrual basis of recording	Accrual basis of recording means that flows are recorded at the time economic value is created, transformed, exchanged, transferred, or extinguished.
Cash basis of recording	Cash basis of recording means that transactions are captured when cash is received or when cash payments are made.
Collective services	Collective services refer to the services provided collectively to the community and are particularly applicable to services such as general administration, public order and safety and economic services.
Compensation of employees	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
Economic classification	Economic classification is a measure of the nature and economic effect of government operations on the economy of the country.
Expenses not regarded as transactions	Adjustments for statistical purposes are mainly concerned with thefts and losses, and irrecoverable debts written off.
Extra-budgetary accounts and funds	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.
Financial assets	Financial assets consist of financial claims, monetary gold, and Special Drawing Rights (SDRs) allocated by the International Monetary Fund (IMF).
Financial institutions	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.
Functional classification	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.
GFS Manual (2001)	The manual describes a specialised macroeconomic statistical system (Government Finance Statistics system) designed to support fiscal analysis.
Grants	Grants are non-compulsory current or capital transfers from one government unit to another government unit or an international organisation.
Household	A group of persons who live together and provide themselves jointly with food and/or other essentials for living, or a single person who lives alone.
Individual services	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.

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

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Enquiries

Telephone number: 012 310 8600 / 8095 / 8390 / 8351 / 4892 / 8496 (user information services)
012 310 8977 / 2161 (technical enquiries)
012 310 8161 (orders)
012 310 4883 / 4885 / 8018 (library)

Fax number: 012 321 6741 (technical enquiries)

email address: Info@statssa.gov.za (user information services)
ElizabethMa@statssa.gov.za (technical enquiries)
Distribution@statssa.gov.za (orders)

Postal address: Private Bag X44, Pretoria, 0001

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