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# Statistical release

## P9102

# Financial statistics of extra-budgetary accounts and funds

**2007/2008**

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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 R3 319 million for the 2007/2008 fiscal year**

*Cash receipts from operating activities amounted to R86 586 million and cash payments from operating activities amounted to R67 466 million, resulting in net cash inflow from operating activities of R19 120 million for the 2007/2008 fiscal year ending 31 March 2008. Purchases of non-financial assets amounted to R6 264 million for 2007/2008. Sales of non-financial assets amounted to R148 million for the 2007/2008 fiscal year resulting in net cash outflow from investments in non-financial assets of R6 116 million. Net acquisition of financial assets other than cash amounted to R9 813 million for the 2007/2008 fiscal year. Net incurrence of liabilities amounted to a cash inflow of R128 million. This resulted in a net cash outflow from financing activities of R9 685 million for the 2007/2008 fiscal year. Total net change in the stock of cash for extra-budgetary accounts and funds amounted to R3 319 million (see Table A, p. 5).*

### **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 activity 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 of recording, the accounts of the extra-budgetary accounts and funds are kept on an accrual basis of recording, 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 basis of recording system to a cash basis of recording system.

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

Cash receipts from operating activities increased by 14,0% from R75 948 million in 2006/2007 to R86 586 million in 2007/2008 mainly due to the increase in taxes collected and grants received.

The increase of 37,2% in cash receipts of taxes from R6 423 million in 2006/2007 to R8 814 million in 2007/2008 was mainly due to the increase in Road Accident Fund fuel levies collected.

Social contribution increased by 14,6% from R11 338 million in 2006/2007 to R12 996 million in 2007/2008 mainly due to the increase in contributions collected by the Compensation Fund and the Unemployment Insurance Fund.

Grants increased by 12,1% from R38 293 million in 2006/2007 to R42 913 million in 2007/2008 mainly due to the increase in transfers from national government to SA National Roads Agency, South African Revenue Service (SARS) and Sector Education and Training Authorities (SETAs).

Other receipts increased by 9,9% from R19 893 million in 2006/2007 to R21 863 million in 2007/2008 mainly due to the increase in interest received by the Compensation Fund and the Unemployment Insurance Fund.

Cash payments for operating activities increased by 9,3% from R61 707 million in 2006/2007 to R67 466 million in 2007/2008 mainly due to the increase in purchases of goods and services, compensation of employees and social benefits.

Interest increased by 59,7% from R603 million in 2006/2007 to R963 million in 2007/2008 due to the increased interest payments by the South African National Roads Agency.

Other payments increased by 45,9% from R1 007 million in 2006/2007 to R1 469 million in 2007/2008 due to the increased cash payments to households by the National Student Financial Aid Scheme (NSFAS) and the National Research Foundation.

Social benefits increased by 19,0% from R11 423 million in 2006/2007 to R13 590 million in 2007/2008 due to the increased cash payments of social security benefits to households by the Road Accident Fund.

The increase of 9,9% in compensation of employees from R13 330 million in 2006/2007 to R14 652 million in 2007/2008 was mainly due to increased cash payments by the South African Revenue Service (SARS), the National Health Laboratory Service, the South African Social Security Agency (SASSA) and the Legal Aid Board.

Purchases of goods and services increased by 6,3% from R33 252 million in 2006/2007 to R35 331 million in 2007/2008 mainly due to the increase in purchases of goods and services by the Compensation Fund, the South African Social Security Agency (SASSA) and the National Health Laboratory Service.

The decrease of 31,1% in grants from R2 034 million in 2006/2007 to R1 401 million in 2007/2008 was mainly due to the decrease in cash payments by the African Renaissance and International Co-operation Fund, the National Skills Fund and the South African Social Security Agency (SASSA).

The largest contributor to total cash payments for operating activities (economically classified) for the 2007/2008 fiscal year was purchases of goods and services (R35 331 million), followed by compensation of employees (R14 652 million), social benefits (R13 590 million), other payments (R1 469 million), grants (R1 401 million), interest (R963 million) and subsidies (R60 million) (see Table A, p. 5, Figure 1, p. 6).

Purchases of non-financial assets increased by 48,2% from R4 226 million in 2006/2007 to R6 264 million in 2007/2008 mainly due to the increase in capital expenditure on other constructions by the South African National Roads Agency Limited and the Water Trading Account.

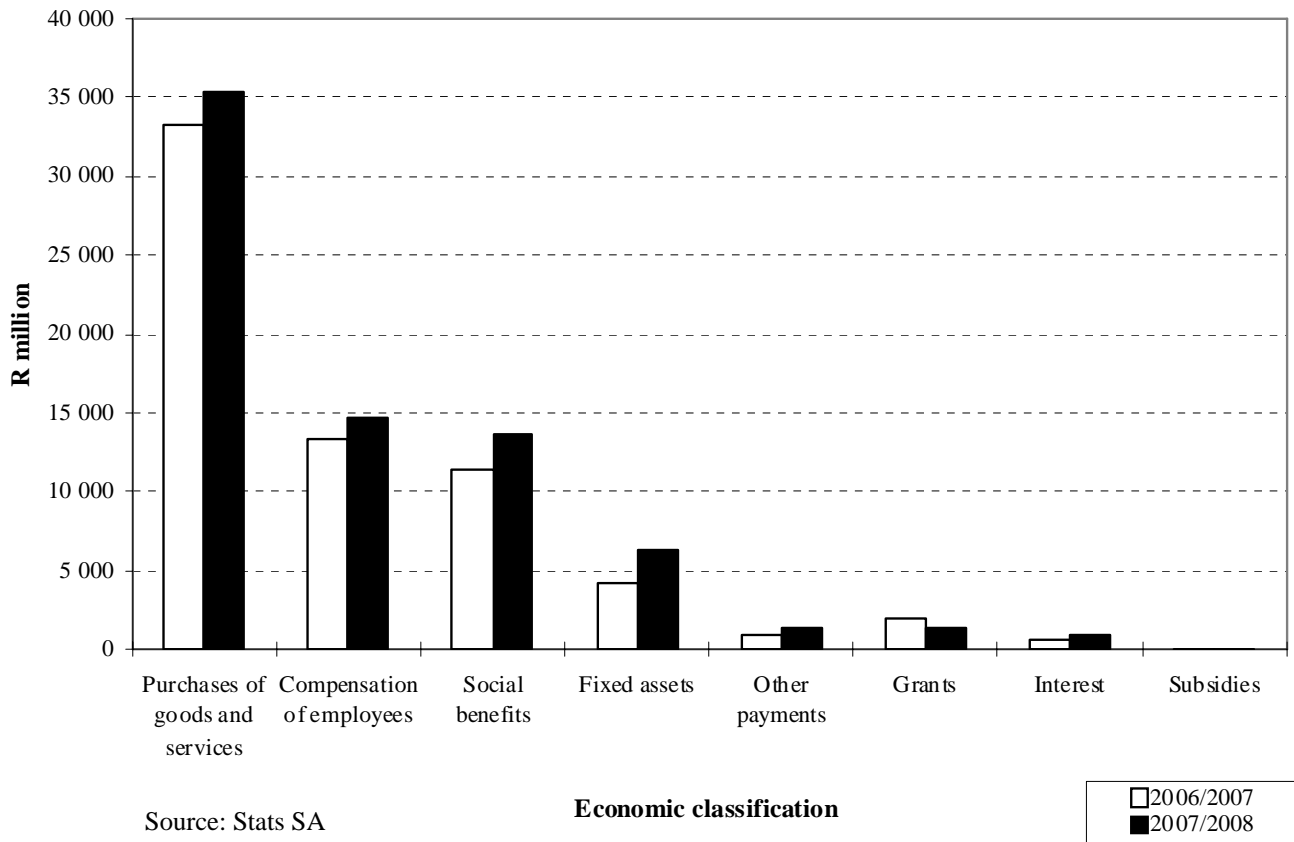
**Table A – Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2006/2007 and 2007/2008 fiscal years (Summary) <sup>1</sup>**

GFS'01 codes	Economic classification of sources and uses of cash	2006/2007	2007/2008	Annual percentage change
		R million	R million	%
	<b>Cash flows from operating activities:</b>			
	Cash receipts from operating activities <b>a</b>	75 948 *	86 586	14,0
11	Taxes	6 423 *	8 814	37,2
12	Social contributions	11 338 *	12 996	14,6
13	Grants	38 293 *	42 913	12,1
14	Other receipts	19 893 *	21 863	9,9
	Cash payments for operating activities <b>b</b>	61 707 *	67 466	9,3
21	Compensation of employees	13 330 *	14 652	9,9
22	Purchases of goods and services	33 252 *	35 331	6,3
24	Interest	603 *	963	59,7
25	Subsidies	60 *	60	0,0
26	Grants	2 034 *	1 401	-31,1
27	Social benefits	11 423 *	13 590	19,0
28	Other payments	1 007 *	1 469	45,9
	<i>Net cash flow from operating activities:(outflow)/ inflow (a-b)=c</i>	<i>14 241 *</i>	<i>19 120</i>	<i>34,3</i>
	<b>Cash flows from investments in non-financial assets:</b>			
	Purchases of non-financial assets <b>d</b>	4 226 *	6 264	48,2
611	Fixed assets	4 057 *	6 049	49,1
612	Inventories	90	179	98,9
613	Valuables	0	0	0,0
614	Non-produced assets	78	35	-55,1
	Sales of non-financial assets <b>e</b>	107 *	148	38,3
311	Fixed assets	105 *	138	31,4
312	Inventories	1	0	-100,0
313	Valuables	0	0	0,0
314	Non-produced assets	2	10	400,0
	<i>Net cash flow from investments in non-financial assets: (outflow)/ inflow (e-d)=f</i>	<i>-4 119 *</i>	<i>-6 116</i>	
	<b>CASH SURPLUS/ (DEFICIT) (c+f)=g</b>	<b>10 122 *</b>	<b>13 004</b>	
	<b>Cash flows from financing activities:</b>			
	Net acquisition of financial assets other than cash: cash outflow/ (inflow) <b>h</b>	9 672 *	9 813	
321	Domestic	9 671 *	9 812	
322	Foreign	1	1	
	Net incurrence of liabilities: cash (outflow)/ inflow <b>i</b>	1 319 *	128	
331	Domestic	1 319 *	128	
332	Foreign	0	0	
	<i>Net cash flow from financing activities: (outflow)/ inflow (i-h)=j</i>	<i>-8 353 *</i>	<i>-9 685</i>	
<b>99999</b>	<b>NET CHANGE IN THE STOCK OF CASH (g+j)=k</b>	<b>1 769 *</b>	<b>3 319</b>	

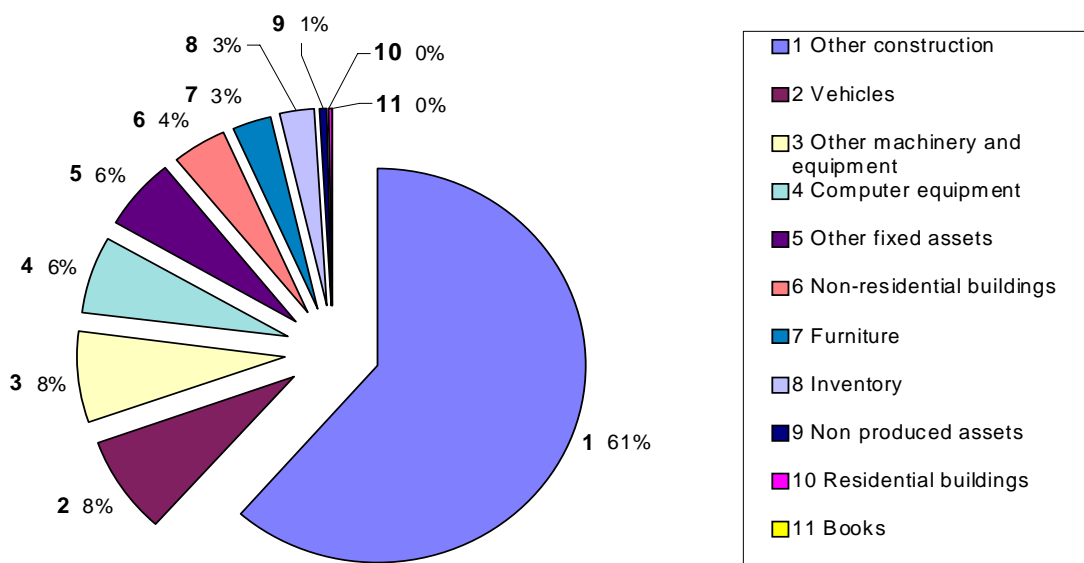
<sup>1</sup> The sum of the data may not necessarily add up to totals due to rounding-off of figures.

\* Revised since the previous publication.

**Figure 1 - Economic classification of the cash payments for operating activities and purchases of non-financial assets for the 2006/2007 and 2007/2008 fiscal years.**



**Figure 2 – Economic classification of the cash payments for purchases of non-financial assets for the 2007/2008 fiscal year.**



## **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 9. 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 11,8% from R65 934 million in 2006/2007 to R73 730 million in the 2007/2008 fiscal year.

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R73 730 million from the national and provincial extra-budgetary accounts and funds for the 2007/2008 fiscal year was total social protection (R21 906 million) contributing 29,7%; followed by total economic affairs (R18 854 million) contributing 25,6%; total general public services (R10 946 million or 14,8%); defence (R8 246 million or 11,2%); total housing and community amenities (R4 261 million or 5,8%); total health (R2 847 million or 3,9%); total environmental protection (R2 585 million or 3,5%); total recreation, culture and religion (R1 402 million or 1,9%); total education (R1 376 million or 1,9%) and total public order and safety (R1 307 million or 1,8%) (see Table B, p. 9, Figure 3, p. 10).

The increase of 60,6% in cash payments on education from R857 million in 2006/2007 to R1 376 million in 2007/2008 was mainly due to increased cash payments by the National Student Financial Aid Scheme (NSFAS).

The increase of 35,5% in cash payments on police services from R166 million in 2006/2007 to R225 million in 2007/2008 was mainly due to increased spending by the Financial Intelligence Centre.

The increase of 27,3% in cash payments on health from R2 236 million in 2006/2007 to R2 847 million in 2007/2008 was mainly due to increased cash payments by the National Health Laboratory Service.

The increase of 27,1% in cash payments on transport from R6 048 million in 2006/2007 to R7 688 million in 2007/2008 can mainly be ascribed to increased construction by the South African National Roads Agency Limited.

The increase of 22,8% in cash payments on law courts from R881 million in 2006/2007 to R1 082 million in 2007/2008 can mainly be ascribed to increased cash payments by the Legal Aid Board.



The increase of 22,3% in cash payments on social protection from R17 917 million in 2006/2007 to R21 906 million in 2007/2008 was mainly due to the increased cash payments by the Road Accident Fund, the Compensation Fund and the South African Social Security Agency.

The increase of 17,7% in cash payments on general economic, commercial and labour affairs from R3 780 million in 2006/2007 to R4 450 million in 2007/2008 was mainly due to the increased cash payments by the National Skills Fund, the Sector Education and Training Authorities (SETAs) and the Small Enterprise Development Agency (SEDA).

The increase of 17,3% in cash payments on communications from R527 million in 2006/2007 to R618 million in 2007/2008 was mainly due to the increased cash payments by the Independent Communications Authority of South Africa (ICASA).

The increase of 13,7% in cash payments on basic research from R2 417 million in 2006/2007 to R2 749 million in 2007/2008 was due to increased cash payments by the Council for Scientific and Industrial Research (CSIR).

The increase of 12,0% in cash payments on executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign economic aid from R6 279 million in 2006/2007 to R7 033 million in 2007/2008 was due to increased cash payments by the Auditor General and the South African Revenue Service (SARS).

The increase of 9,2% in cash payments on environmental protection from R2 368 million in 2006/2007 to R2 585 million in 2007/2008 was mainly due to increased cash payments by the South African National Biodiversity Institute, the Mpumalanga Tourism and Parks Agency and the North West Parks and Tourism.

The increase of 8,0% in cash payments on other industries from R1 371 million in 2006/2007 to R1 481 million in 2007/2008 was due to increased cash payments by the South African Tourism Board and the Sector Education and Training Authorities (SETAs).

Foreign economic aid decreased by 76,1% from R314 million in 2006/2007 to R75 million in 2007/2008 due to decreased cash payments of grants by the African Renaissance and the International Co-operation Fund.

General services decreased by 16,1% from R1 217 million in 2006/2007 to R1 021 million in 2007/2008 mainly due to decreased cash payments by the Electoral Commission of South Africa and the South African Local Government Association (SALGA).

The decrease of 15,4% in cash payments on research and development economic affairs from R1 219 million in 2006/2007 to R1 031 million in 2007/2008 can mainly be ascribed to decreased cash payments by the Agricultural Research Council and the Council for Geo Science.

The decrease of 14,5% in cash payments on housing and community amenities from R4 984 million in 2006/2007 to R4 261 million in 2007/2008 was due to less cash payments by the Water Trading Account.

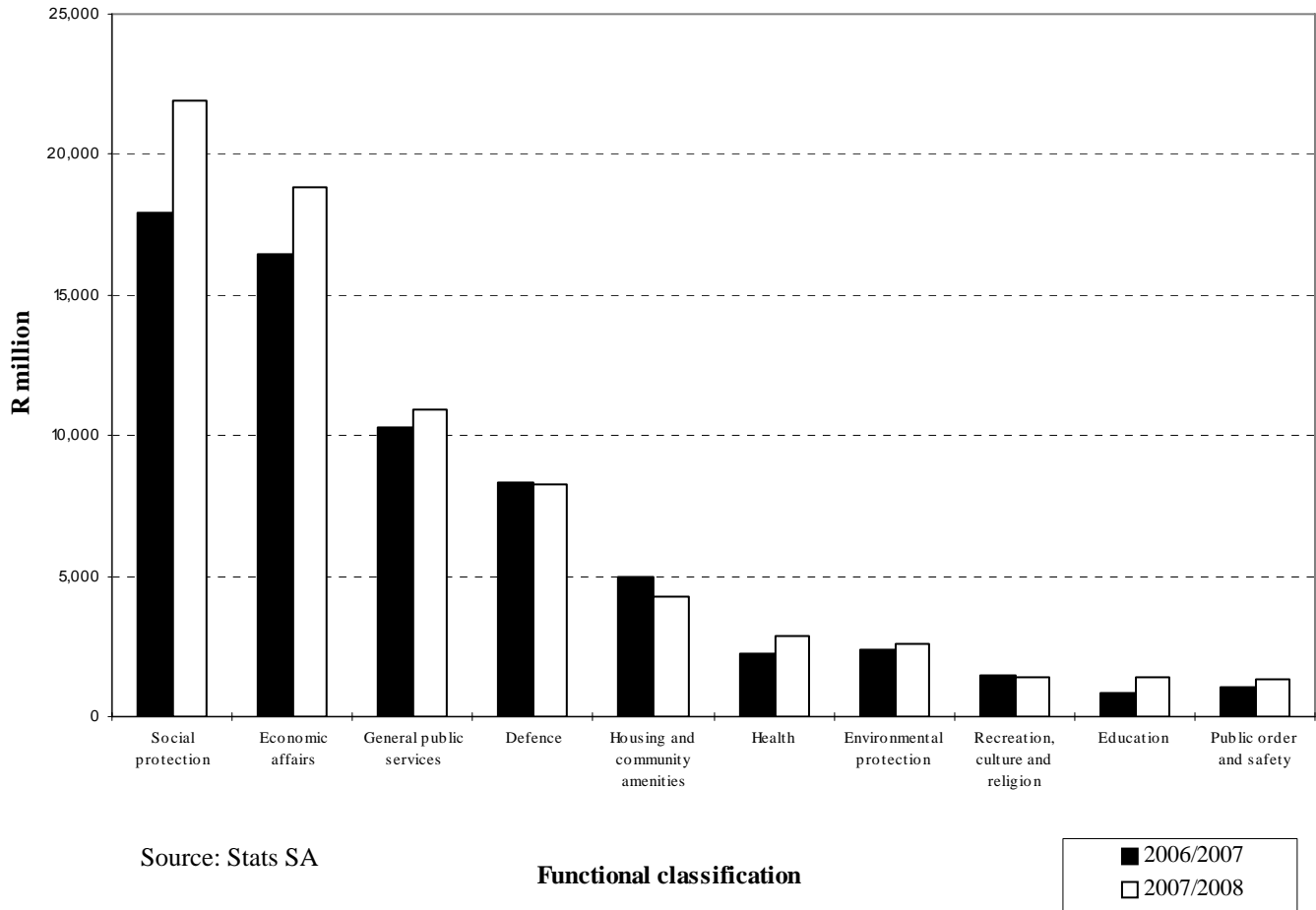
**Table B – Functional classification of the cash payments for operating activities and purchases of non-financial assets for the 2006/2007 and 2007/2008 fiscal years (Summary) <sup>1</sup>**

GFS'01 codes	Type of service	2006/2007	2007/2008	Annual percentage change	Percentage of total cash payments
		R million	R million	%	2007/2008
	<b>General government services</b>				
<b>701</b>	<b>General public services</b>				
7011	Executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign economic aid	6 279	7 033	12,0	9,5
7012	Foreign economic aid	314	75	-76,1	0,1
7013	General services	1 217	1 021	-16,1	1,4
7014	Basic research	2 417	2 749	13,7	3,7
7015	Research and development general public services	0	0	0,0	0,0
7016	General public services n.e.c.	61	68	11,5	0,1
7017	Public debt transactions (mainly interest)	0	0	0,0	0,0
7018	Transfers of a general character between different levels of government	0	0	0,0	0,0
	<b>Total general public services</b> a	<b>10 287</b>	<b>10 946</b>	<b>6,4</b>	<b>14,8</b>
<b>702</b>	<b>Defence</b> b	<b>8 355*</b>	<b>8 246</b>	<b>-1,3</b>	<b>11,2</b>
<b>703</b>	<b>Public order and safety</b>				
7031	Police	166*	225	35,5	0,3
7032	Fire protection services	0	0	0,0	0,0
7033	Law courts	881*	1 082	22,8	1,5
7034	Prisons	0	0	0,0	0,0
	<b>Total public order and safety</b> c	<b>1 048*</b>	<b>1 307</b>	<b>24,7</b>	<b>1,8</b>
<b>704</b>	<b>Economic affairs</b>				
7041	General economic, commercial and labour affairs	3 780 *	4 450	17,7	6,0
7042	Agriculture, forestry, fishing and hunting	755	720	-4,6	1,0
7043	Fuel and energy	297	298	0,3	0,4
7044	Mining, manufacturing and construction	2 435	2 569	5,5	3,5
7045	Transport	6 048*	7 688	27,1	10,4
7046	Communications	527	618	17,3	0,8
7047	Other industries	1 371*	1 481	8,0	2,0
7048	Research and development economic affairs	1 219	1 031	-15,4	1,4
	<b>Total economic affairs</b> d	<b>16 432*</b>	<b>18 854</b>	<b>14,7</b>	<b>25,6</b>
<b>705</b>	<b>Environmental protection</b> e	<b>2 368*</b>	<b>2 585</b>	<b>9,2</b>	<b>3,5</b>
<b>706</b>	<b>Housing and community amenities</b> f	<b>4 984</b>	<b>4 261</b>	<b>-14,5</b>	<b>5,8</b>
<b>707</b>	<b>Health</b> g	<b>2 236*</b>	<b>2 847</b>	<b>27,3</b>	<b>3,9</b>
<b>708</b>	<b>Recreation, culture and religion</b> h	<b>1 449*</b>	<b>1 402</b>	<b>-3,2</b>	<b>1,9</b>
<b>709</b>	<b>Education</b> i	<b>857</b>	<b>1 376</b>	<b>60,6</b>	<b>1,9</b>
<b>710</b>	<b>Social protection</b> j	<b>17 917</b>	<b>21 906</b>	<b>22,3</b>	<b>29,7</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> k	<b>65 934 *</b>	<b>73 730</b>	<b>11,8</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.

\* Revised since the previous publication.

**Figure 3 – Functional classification of the cash payments for operating activities and purchases of non-financial assets for the 2006/2007 and 2007/2008 fiscal years.**



## Notes

<b>Forthcoming issues</b>	<b>Issue</b>	<b>Expected release date</b>
	Financial statistics of extra-budgetary accounts and funds for 2008/2009	31 August 2010
<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 recording for operating activities and purchases of non-financial assets for the 2007/2008 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 2007/2008 fiscal year

	R '000
<b>Table 1 Cash receipts from operating activities</b>	<b>86 585 895</b>
11 Taxes	8 813 661
12 Social contributions	12 995 742
13 Grants	42 913 307
14 Other receipts	21 863 185

Table C - Statement of sources and uses of cash for the 2007/2008 fiscal year

Economic classification		Table 2 Cash payments for operating activities							TOTAL (21 - 29)
		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
<b>70</b>	<b>GENERAL GOVERNMENT SERVICES</b>	14 651 634	35 331 004	963 230	60 003	1 400 977	13 590 401	1 468 811	67 466 060
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	5 288 067	4 191 822	44 868	0	519 914	0	248 098	10 292 769
7011	Executive and legislative services, financial and fiscal affairs, other than foreign aid	3 948 013	2 587 862	33 754	0	0	0	332	6 569 961
7012	Foreign economic aid	0	25 644	0	0	49 483	0	0	75 127
7013	General services	285 236	633 714	4 145	0	36 064	0	1 367	960 526
7014	Basic research	1 028 692	904 390	6 969	0	434 367	0	246 399	2 620 817
7015	R&D General public services	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	26 126	40 212	0	0	0	0	0	66 338
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
<b>702</b>	<b>DEFENCE</b>	0	7 969 626	0	0	163 529	0	113 136	8 246 291
7021	Military defence	0	7 969 626	0	0	163 529	0	113 136	8 246 291
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
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	769 701	343 310	2 356	0	1 659	0	92 018	1 209 044
7031	Police services	52 518	146 473	308	0	0	0	192	199 491
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	717 183	196 837	2 048	0	1 659	0	91 826	1 009 553
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 2007/2008 fiscal year

Economic classification		Table 2 Cash payments for operating activities							TOTAL (21 - 29)
		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
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>3 220 972</b>	<b>10 420 541</b>	<b>864 976</b>	<b>17 706</b>	<b>510 240</b>	<b>0</b>	<b>9 373</b>	<b>15 043 808</b>
7041	General economic, commercial and labour affairs	1 329 058	2 777 110	6 623	5 956	168 770	0	2 164	4 289 681
7042	Agriculture, forestry, fishing and hunting	15 341	446 618	88	0	250 264	0	0	712 311
7043	Fuel and energy	105 915	181 193	642	0	264	0	394	288 408
7044	Mining, manufacturing and construction	453 704	1 963 376	1 202	0	61 323	0	1 513	2 481 118
7045	Transport	362 293	3 066 973	855 951	0	14 850	0	1 652	4 301 719
7046	Communication	145 422	423 141	257	11 750	0	0	720	581 290
7047	Other industries	242 514	1 173 959	178	0	14 769	0	1 677	1 433 097
7048	R&D Economic affairs	566 725	388 171	35	0	0	0	1 253	956 184
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>1 117 729</b>	<b>1 055 961</b>	<b>35 469</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4 059</b>	<b>2 213 218</b>
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	1 095 293	1 045 869	35 469	0	0	0	3 770	2 180 401
7055	R&D Environmental protection	22 436	10 092	0	0	0	0	289	32 817
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>948 292</b>	<b>2 132 551</b>	<b>10 975</b>	<b>0</b>	<b>116 557</b>	<b>0</b>	<b>191 037</b>	<b>3 399 412</b>
7061	Housing development	159 958	283 445	3 812	0	0	0	4 351	451 566
7062	Community development	262 890	497 743	1 445	0	0	0	86 580	848 658
7063	Water supply	504 007	1 301 112	3 704	0	81 824	0	100 008	1 990 655
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	21 437	50 251	2 014	0	34 733	0	98	108 533
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 2007/2008 fiscal year

Economic classification		Table 2 Cash payments for operating activities							TOTAL (21 - 29)
		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
<b>707</b>	<b>HEALTH</b>	635 656	2 035 700	1 183	0	0	0	9 929	2 682 468
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	131	0	0	0	0	8 061	8 192
7074	Public health services	0	0	0	0	0	0	0	0
7075	R&D (Health)	589 131	1 889 751	1 097	0	0	0	1 703	2 481 682
7076	Health n.e.c.	46 525	145 818	86	0	0	0	165	192 594
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	579 104	515 468	2 585	42 297	88 963	0	87 923	1 316 340
7081	Recreational and sporting services	145 150	96 622	131	0	87 424	0	2 823	332 150
7082	Cultural services	376 199	342 839	1 891	42 297	39	0	70 024	833 289
7083	Broadcasting and publishing services	39 194	55 068	463	0	0	0	14 791	109 516
7084	Religious and other community services	10 931	13 932	6	0	1 500	0	220	26 589
7085	R&D (Recreation, cultural and religion)	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	7 630	7 007	94	0	0	0	65	14 796
<b>709</b>	<b>EDUCATION</b>	113 700	549 026	303	0	0	0	678 598	1 341 627
7091	Pre-primary and primary education	0	0	0	0	0	0	0	0
7092	Secondary education	14 473	15 145	0	0	0	0	120	29 738
7093	Postsecondary non tertiary education (e.g. ABET)	0	0	0	0	0	0	0	0
7094	Tertiary education	29 249	267 089	60	0	0	0	677 976	974 374
7095	Education not definable by level	7 046	9 174	17	0	0	0	116	16 353
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.	62 932	257 618	226	0	0	0	386	321 162



Table C - Statement of sources and uses of cash for the 2007/2008 fiscal year

Economic classification		Table 2 Cash payments for operating activities							TOTAL (21 - 29)
		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
710	<b>SOCIAL PROTECTION</b>	1 978 413	6 116 999	515	0	115	13 590 401	34 640	21 721 083
7101	Sickness and disability	146 921	1 788 402	0	0	0	1 907 464	293	3 843 080
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	326 680	861 904	432	0	0	2 918 762	0	4 107 778
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.	1 504 812	3 466 693	83	0	115	8 764 175	34 347	13 770 225

Table C - Statement of sources and uses of cash for the 2007/2008 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
70	<b>GENERAL GOVERNMENT SERVICES</b>	6 048 997	179 450	38	35 171	6 263 656
701	<b>GENERAL PUBLIC SERVICES</b>	633 362	19 423	2	0	652 787
7011	Executive and legislative services, financial and fiscal affairs, other than	462 590	0	0	0	462 590
7012	Foreign economic aid	0	0	0	0	0
7013	General services	60 161	551	2	0	60 714
7014	Basic research	109 428	18 872	0	0	128 300
7015	Research and Development General public services	0	0	0	0	0
7016	General public services n.e.c.	1 183	0	0	0	1 183
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	<b>DEFENCE</b>	0	0	0	0	0
7021	Military defence	0	0	0	0	0
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	<b>PUBLIC ORDER AND SAFETY</b>	97 502	321	0	0	97 823
7031	Police services	25 505	0	0	0	25 505
7032	Fire protection services	0	0	0	0	0
7033	Law courts	71 997	321	0	0	72 318
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 2007/2008 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
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	3 732 996	58 195	0	19 155	3 810 346
7041	General economic, commercial and labor affairs	134 223	26 295	0	0	160 518
7042	Agriculture, forestry, fishing and hunting	7 824	0	0	0	7 824
7043	Fuel and energy	9 347	56	0	0	9 403
7044	Mining, manufacturing and construction	77 800	9 649	0	0	87 449
7045	Transport	3 345 953	21 500	0	19 155	3 386 608
7046	Communication	36 455	0	0	0	36 455
7047	Other industries	46 837	695	0	0	47 532
7048	R&D Economic affairs	74 557	0	0	0	74 557
7049	Economic affairs n.e.c.	0	0	0	0	0
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	344 420	11 151	0	16 016	371 587
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	341 816	10 881	0	16 016	368 713
7055	R&D Environmental protection	2 604	270	0	0	2 874
7056	Environmental protection n.e.c.	0	0	0	0	0
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	861 321	215	0	0	861 536
7061	Housing development	55 330	215	0	0	55 545
7062	Community development	28 865	0	0	0	28 865
7063	Water supply	776 697	0	0	0	776 697
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	429	0	0	0	429
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table C - Statement of sources and uses of cash for the 2007/2008 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>707</b>	<b>HEALTH</b>	133 780	30 377	0	0	164 157
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)	129 566	30 315	0	0	159 881
7076	Health n.e.c.	4 214	62	0	0	4 276
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	85 283	283	36	0	85 602
7081	Recreational and sporting services	16 969	66	0	0	17 035
7082	Cultural services	58 700	217	36	0	58 953
7083	Broadcasting and publishing services	8 659	0	0	0	8 659
7084	Religious and other community services	420	0	0	0	420
7085	Research and Development (Recreation, cultural and religion)	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	535	0	0	0	535
<b>709</b>	<b>EDUCATION</b>	34 832	12	0	0	34 844
7091	Pre-primary and primary education	0	0	0	0	0
7092	Secondary education	12 930	0	0	0	12 930
7093	Postsecondary non tertiary education (e.g. ABET)	0	0	0	0	0
7094	Tertiary education	1 919	0	0	0	1 919
7095	Education not definable by level	12 459	0	0	0	12 459
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.	7 524	12	0	0	7 536

Table C - Statement of sources and uses of cash for the 2007/2008 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
710	<b>SOCIAL PROTECTION</b>	125 501	59 473	0	0	184 974
7101	Sickness and disability	1 052	0	0	0	1 052
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	4 396	0	0	0	4 396
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.	120 053	59 473	0	0	179 526

Table C - Statement of sources and uses of cash for the 2007/2008 fiscal year

	R '000
Table 4 Sale of non-financial assets	148 375
311 Fixed assets	137 747
312 Strategic stocks	95
313 Valuables	86
314 Non produced assets	10 447

Table C - Statement of sources and uses of cash for the 2007/2008 fiscal year

	R '000
Table 5 Net acquisition of financial assets other than cash	9 813 037
321 Domestic	9 812 529
322 Foreign	508

Table C - Statement of sources and uses of cash for the 2007/2008 fiscal year

	R '000
Table 6 Net incurrence of liabilities	128 437
331 Domestic	128 437
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 2007/2008 fiscal year
Table 2	Economic and functional classification of cash payments for operating activities for the 2007/2008 fiscal year
Table 3	Economic and functional classification of the purchases of non-financial assets for the 2007/2008 fiscal year
Table 4	Economic classification of the sales of non-financial assets for the 2007/2008 fiscal year
Table 5	Economic classification of the net acquisition of financial assets other than cash for 2007/2008 fiscal year
Table 6	Economic classification of the net incurrence of liabilities for the 2007/2008 fiscal year
Table 7	Economic and functional classification of cash payments from operating activities for the 2007/2008 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 2007/2008 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 2007/2008 fiscal year, ended 31 March 2008. National and provincial extra-budgetary accounts and funds consist of 208 institutions for the 2007/2008 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 Corporation (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 and provincial departments, which keep their accounts on a cash basis of recording, the accounts of extra-budgetary accounts and funds are kept on an accrual basis of recording, 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 recording, 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 recording.
- 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) National Metrology Institute of South Africa
- 17) Parliamentary Villages Management Board
- 18) South African Local Government Association
- 19) South African Management Development Institute Trading Account (SAMDI)
- 20) The International Marketing Council of South Africa
- 21) Umsekeli Municipal Support Services

**Defence**

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

**Police services**

- 24) Financial Intelligence Centre

**Law courts**

- 25) Commission on Gender Equality
- 26) Human Rights Commission
- 27) Independent Electoral Commission (Represented Political Parties' Fund)
- 28) Legal Aid Board
- 29) President Fund (Department of Justice)
- 30) Public Protector
- 31) Special Investigating Unit

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

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

**Health**

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

**Social protection**

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

**Housing and community amenities**

- 55) Independent Development Trust
- 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) Western Cape Cultural Commission
- 114) Western Cape Language Committee
- 115) Western Cape Youth Commission
- 116) William Humphrey's Art Gallery
- 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) Ingonyama Trust Fund Board
- 137) Marine Living Resources Fund
- 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 (3 accounts)
- 156) Limpopo Roads Agency
- 157) Railway Safety Regulator
- 158) South African Civil Aviation Authority
- 159) South African Maritime Safety Authority
- 160) South African National Roads Agency Limited
- 161) Transport Education and Training Authority (TETA)
- 162) Urban Transport Fund

#### **Communication**

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

#### **Other industries**

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

#### **General labour affairs**

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

### General economic and commercial affairs

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

<b>Individual and collective services</b>	<b>13</b>	The <b>Disaggregated data</b> (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.
<b>Comparability with the previous year</b>	<b>14</b>	For the second time this statistical release includes annual percentage changes from the previous year (2006/2007) for cash receipts from operating activities, cash payments for operating activities, purchases of non-financial assets, and cash flows from sales of non-financial assets. Comparative figures for the functional classifications are also provided.
	<b>15</b>	The following accounts and funds are included in the statistical release from the 2007/2008 fiscal year: <ul style="list-style-type: none"> <li>• Government Motor Transport Trading Accounts (Free state) (functionally classified as transport)</li> <li>• South African Micro-Finance Apex Fund (functionally classified as general economic, commercial and labour affairs)</li> <li>• National Metrology Institute of South Africa (functionally classified as other general services)</li> </ul>
	<b>16</b>	The following accounts and funds were previously included but now excluded from the current tables: <ul style="list-style-type: none"> <li>• KwaZulu-Natal Taxi Council (functionally classified as transport)</li> <li>• Municipality infrastructure investment trust (functionally classified as housing and community amenities)</li> </ul>
<b>Related publications</b>	<b>17</b>	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 institution;</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>

<b>Symbols and abbreviations</b>	<p> <b>AGRISETA</b> Agricultural Sector Education and Training Authority  <b>BANKSETA</b> Banking Sector Education and Training Authority  <b>BASA</b> Business and Arts South Africa  <b>CETA</b> Construction Education and Training Authority  <b>CHIETA</b> Chemical Industries Education and Training Authority  <b>CIPRO</b> Companies and Intellectual Property Registration Office  <b>CSIR</b> Council for Scientific and Industrial Research  <b>CTFL SETA</b> Clothing, Textile Footwear and Leather Sector Education and Training Authority    <b>DBSA</b> Development Bank of Southern Africa  <b>ESETA</b> Energy Sector Education and Training Authority  <b>ETDP SETA</b> Education, Training and Development Practices Sector Education and Training Authority    <b>FASSET</b> Accounting and Financial Services Education and Training Authority    <b>FIETA</b> Forest Industries Education and Training Authority  <b>FOODBEV SETA</b> Food and Beverages Manufacturing Industry Sector Education and Training Authority    <b>FRIDGE</b> Fund for Research into Industrial Development, Growth and Equity    <b>GFS</b> Government Finance Statistics, 2001  <b>HWSETA</b> Health and Welfare Sector Education and Training Authority  <b>IMF</b> International Monetary Fund  <b>INSETA</b> Insurance Sector Education and Training Authority  <b>IPFA</b> Institute for Public Finance and Auditing  <b>ISETT</b> Information Systems, Electronics and Telecommunication Technologies Education and Training Authority    <b>KZN</b> KwaZulu-Natal  <b>LGSETA</b> Local Government Sector Education and Training Authority  <b>MAPPP</b> Media, Advertising, Publishing, Printing and Packaging Education and Training Authority    <b>MERSETA</b> Manufacturing, Engineering and related Services Education and Training Authority    <b>MQA</b> Mining Qualification Authority  <b>n.e.c</b> Not elsewhere classified  <b>NEDLAC</b> National Economic Development and Labour Council  <b>NHBRC</b> National Home Builders Registration Council  <b>NPISH</b> Non-profit institutions serving households  <b>PFMA</b> Public Finance Management Act  <b>SABS</b> South African Bureau of Standards  <b>SARS</b> South African Revenue Service  <b>SASSA</b> South African Social Security Agency  <b>SASSETA</b> Safety and Security Sector Education and Training Authority    <b>SEDA</b> Small Enterprise Development Agency  <b>SERVICES</b> Services Sector Education and Training Authority  <b>SETA</b> Sector Education and Training Authority  <b>SNA</b> System of National Accounts, 1993  <b>Stats SA</b> Statistics South Africa  <b>TETA</b> Transport Education and Training Authority  <b>THETA</b> Tourism and Hospitality Education and Training Authority  <b>W&amp;RSETA</b> Wholesale and Retail Sector Education and Training Authority  <b>-</b> 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>	Services provided collectively to the community, particularly applicable to services such as general administration, public order or safety and economic services.
<b>Compensation of employees</b>	The total remuneration, in cash or in kind, payable to a government employee in return for work done during the accounting period, except work connected with own account capital formation. It includes both wages and salaries and social contributions.
<b>Economic classification</b>	A measure of the nature and economic effect of government operations on the economy of the country.
<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 public corporations</b>	Units primarily engaged in both incurring liabilities and acquiring financial assets in the market. Note: Financial institutions may be entirely or mainly owned and/or controlled by the government in which case they are regarded as public financial institutions. It is the prime function of public financial institutions to act as intermediaries.
<b>Functional classification</b>	Classification of expenditure according to 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 specialised 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>	Community and social services, such as education, health and welfare, rendered to individuals or a small group of persons.
<b>Liabilities</b>	A present obligation of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits.
<b>Machinery and equipment</b>	Machinery and equipment include motor vehicles, ships, aircraft, equipment and furniture. Military expenditure on machinery and equipment which could be used for civilian purposes is included.

<b>Non-financial public corporations</b>	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 assets, 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>	Non-profit institutions which are mainly engaged in non-market production and serve households.
<b>Non-residential buildings</b>	All buildings other than dwellings. Examples of types of buildings included in this category are office buildings, schools, hospitals, buildings for public entertainment, warehouse and industrial buildings, commercial buildings, hotels and restaurants.
<b>Residential buildings</b>	All buildings that are used entirely or primarily as residences and include flats, hostels and nursing homes.
<b>Social benefits</b>	Social benefits are transfers in cash or in kind to protect the entire population or specific segment of it against certain social risks
<b>Social contributions</b>	Social contributions are actual receipt from either employer on behalf of their employee or from employee, self-employed, or non-employed persons on their own behalf that secure entitlement to social benefits for their contributors, their dependents or their survivors.
<b>Standing appropriations</b>	Government's expenditure obligations that do not require a vote or statutory provisions, including contractual guarantee commitments and international agreements.
<b>Statutory appropriations</b>	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>	Payments made per unit of good or service.
<b>Subsidies on production</b>	Payments made to resident enterprises as a consequence of engaging in production which are not related to specific product. Included are subsidies on payroll or workforce, which are payable on the total wage and salary bill, the size of the total workforce or the employment of particular types of persons; subsidies to reduce pollution; and payments of interest on behalf of corporations.
<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 stores of value and not used primarily for purposes of production or consumption.

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