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Statistical release

P9102

Financial statistics of extra-budgetary accounts and funds

2008/2009

**Embargoed until:
26 August 2010
09:00**

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Forthcoming issue:

P9102
2009/2010

Expected release date

31 August 2011

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Key findings

The net change in the stock of cash from the national and provincial extra-budgetary accounts and funds amounted to R1 500 million for the 2008/2009 fiscal year

Cash receipts from operating activities amounted to R105 257 million and cash payments from operating activities amounted to R81 657 million, resulting in a net cash inflow from operating activities of R23 600 million for the 2008/2009 fiscal year ended 31 March 2009. Purchases of non-financial assets amounted to R15 023 million for 2008/2009. Sales of non-financial assets amounted to R236 million for the 2008/2009 fiscal year resulting in a net cash outflow from investments in non-financial assets of R14 787 million. The net acquisition of financial assets other than cash amounted to R17 290 million for the 2008/2009 fiscal year. The net incurrence of liabilities amounted to a cash inflow of R9 977 million. This resulted in a net cash outflow from financing activities of R7 313 million for the 2008/2009 fiscal year. The total net change in the stock of cash for extra-budgetary accounts and funds amounted to R1 500 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. revenues and expenses 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 18,7% from R88 674 million in 2007/2008 to R105 257 million in 2008/2009 mainly due to an increase in grants received.

Grants received increased by 21,0% from R42 990 million in 2007/2008 to R52 014 million in 2008/2009 mainly due to the increase in transfers from national government to the Road Accident Fund, the South African Revenue Service (SARS) and the Sector Education and Training Authorities (SETAs).

Other receipts increased by 20,3% from R21 858 million in 2007/2008 to R26 294 million in 2008/2009 mainly due to the increase in interest received by the Unemployment Insurance Fund and incidental sales by the South African National Roads Agency Limited (SANRAL) and the National Health Laboratory Service.

Social contributions increased by 14,7% from R12 996 million in 2007/2008 to R14 907 million in 2008/2009 mainly due to the increase in contributions collected by the Compensation Fund and the Unemployment Insurance Fund.

Cash receipts of taxes increased by 11,2% from R10 830 million in 2007/2008 to R12 043 million in 2008/2009 mainly due to the increase in fuel levies collected by the Road Accident Fund and licence fees collected by the Independent Communications Authority of South Africa (ICASA) Administered Revenue Fund.

Grants paid increased by 280,1% from R146 million in 2007/2008 to R555 million in 2008/2009 mainly due to the increase in cash payments by the African Renaissance and International Co-operation Fund.

Interest increased by 26,2% from R990 million in 2007/2008 to R1 249 million in 2008/2009 mainly due to the increased interest payments by the South African National Roads Agency Limited and the Water Trading Entity.

Social benefits increased by 24,5% from R13 590 million in 2007/2008 to R16 913 million in 2008/2009 mainly due to the increased cash payments of social security benefits to households by the Road Accident Fund and the Unemployment Insurance Fund.

Compensation of employees increased by 17,0% from R14 703 million in 2007/2008 to R17 209 million in 2008/2009 mainly due to increased cash payments by the South African Revenue Service (SARS), the South African Social Security Agency (SASSA) and the Auditor-General of South Africa.

Purchases of goods and services increased by 15,6% from R35 672 million in 2007/2008 to R41 245 million in 2008/2009 mainly due to the increase in purchases of goods and services by the Special Defence Account, the Sector Education and Training Authorities (SETAs) and the National Health Laboratory Service.

Other payments increased by 14,4% from R3 878 million in 2007/2008 to R4 437 million in 2008/2009 mainly due to the increased cash payments by the National Student Financial Aid Scheme (NSFAS), ICASA Administered Revenue Fund and the National Home Builders Registration Council.

Subsidies decreased by 20,0% from R60 million in 2007/2008 to R48 million in 2008/2009 mainly due to the decrease in subsidies paid by the Universal Service and Access Fund and the South African Micro-Finance Apex Fund.

The largest contributor to total cash payments for operating activities (economically classified) for the 2008/2009 fiscal year was purchases of goods and services (R41 245 million), followed by compensation of employees (R17 209 million), social benefits (R16 913 million), other payments (R4 437 million), interest (R1 249 million), grants (R555 million) and subsidies (R48 million) (see Table A, p. 5, Figure 1, p. 6).

Purchases of non-financial assets increased by 139,8% from R6 264 million in 2007/2008 to R15 023 million in 2008/2009 mainly due to the increase in capital expenditure on other constructions by the South African National Roads Agency Limited and the Water Trading Entity.

Table A – Economic classification of statement of sources and uses of cash of extra-budgetary accounts and funds for the 2007/2008 and 2008/2009 fiscal years (Summary) ¹

GFS'01 codes	Economic classification of sources and uses of cash	2007/2008	2008/2009	Annual percentage change
		R million	R million	%
	Cash flows from operating activities:			
	Cash receipts from operating activities a	88 674 *	105 257	18,7
11	Taxes	10 830 *	12 043	11,2
12	Social contributions	12 996	14 907	14,7
13	Grants	42 990 *	52 014	21,0
14	Other receipts	21 858 *	26 294	20,3
	Cash payments for operating activities b	69 040 *	81 657	18,3
21	Compensation of employees	14 703 *	17 209	17,0
22	Purchases of goods and services	35 672 *	41 245	15,6
24	Interest	990 *	1 249	26,2
25	Subsidies	60	48	-20,0
26	Grants	146 *	555	280,1
27	Social benefits	13 590	16 913	24,5
28	Other payments	3 878 *	4 437	14,4
	<i>Net cash flow from operating activities:(outflow)/ inflow (a-b)=c</i>	<i>19 634 *</i>	<i>23 600</i>	<i>20,2</i>
	Cash flows from investments in non-financial assets:			
	Purchases of non-financial assets d	6 264	15 023	139,8
611	Fixed assets	6 093 *	14 418	136,6
612	Inventories	136 *	238	75,0
613	Valuables	0	1	
614	Non-produced assets	35	366	945,7
	Sales of non-financial assets e	148	236	59,5
311	Fixed assets	138	231	67,4
312	Inventories	0	0	0,0
313	Valuables	0	0	0,0
314	Non-produced assets	10	5	-50,0
	<i>Net cash flow from investments in non-financial assets: (outflow)/ inflow (e-d)=f</i>	<i>-6 116</i>	<i>-14 787</i>	
	CASH SURPLUS/ (DEFICIT) (c+f)=g	13 518 *	8 813	
	Cash flows from financing activities:			
	Net acquisition of financial assets other than cash: cash outflow/ (inflow) h	10 289 *	17 290	
321	Domestic	10 289 *	17 289	
322	Foreign	1	2	
	Net incurrence of liabilities: cash (outflow)/ inflow i	128	9 977	
331	Domestic	128	9 977	
332	Foreign	0	0	
	<i>Net cash flow from financing activities: (outflow)/ inflow (i-h)=j</i>	<i>-10 161 *</i>	<i>-7 313</i>	
99999	NET CHANGE IN THE STOCK OF CASH (g+j)=k	3 358 *	1 500	

¹ 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 2007/2008 and 2008/2009 fiscal years

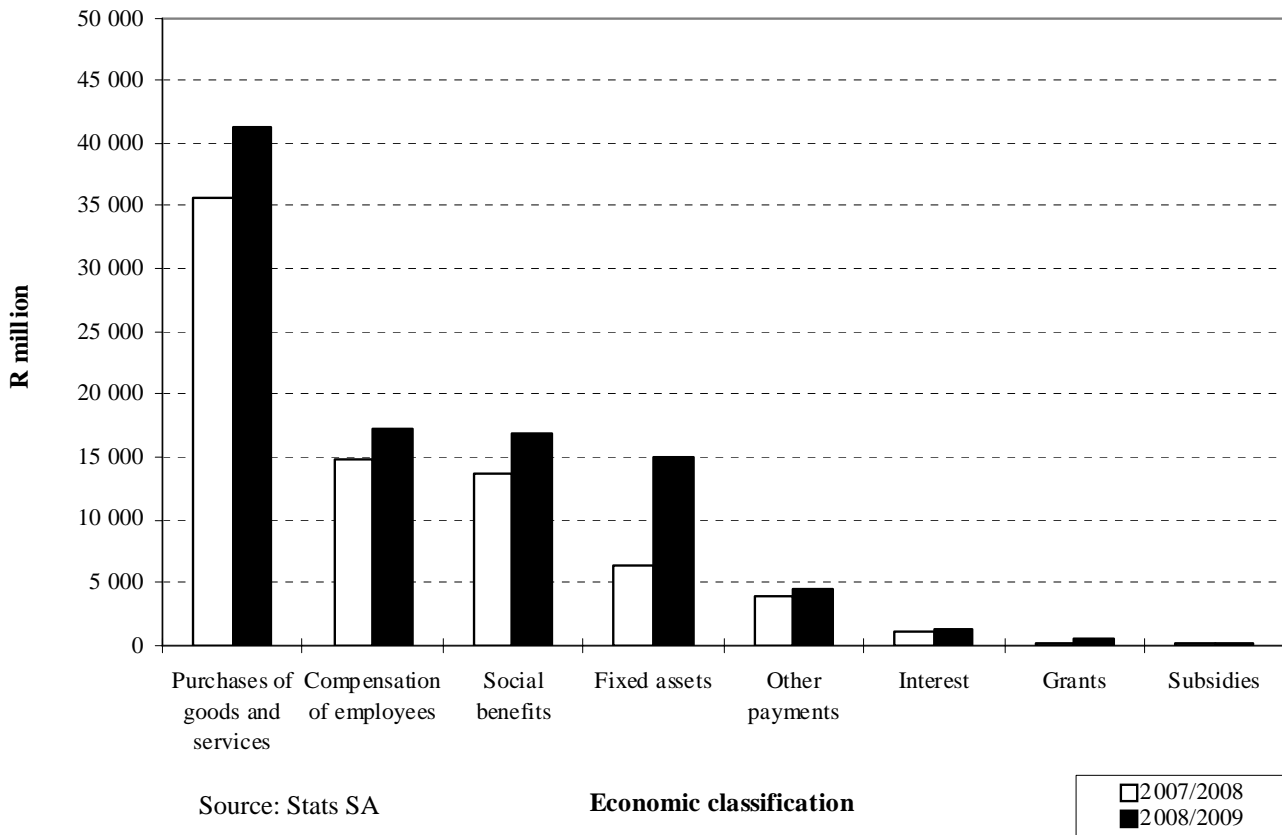
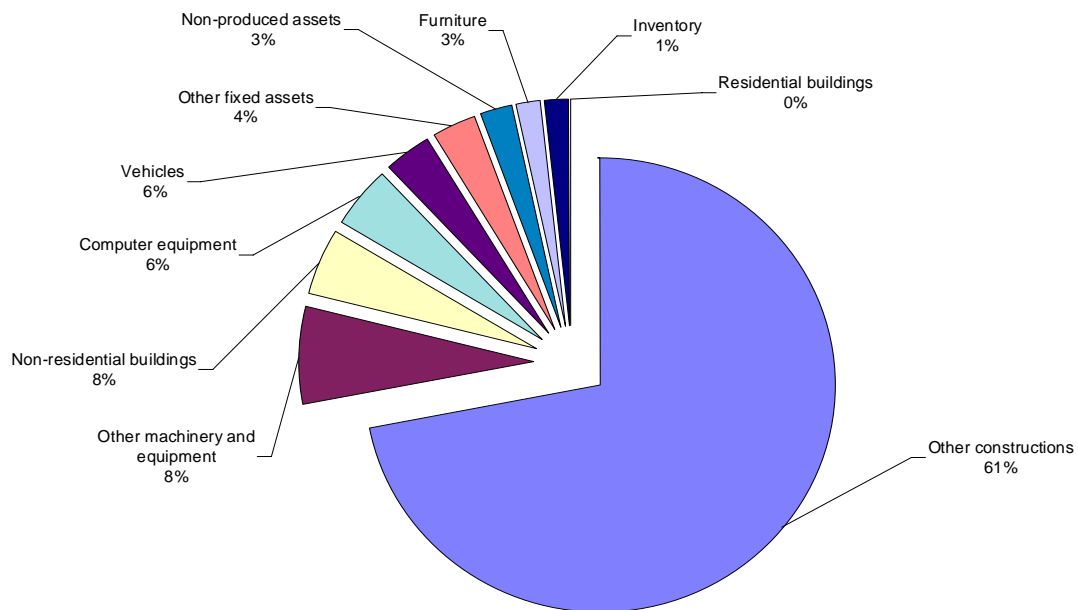


Figure 2 - Economic classification of the cash payments for purchases of non-financial assets for the 2008/2009 fiscal year



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 28,4% from R75 303 million in 2007/2008 to R96 680 million in 2008/2009 fiscal year.

The largest contributor to the total cash payments for operating activities and purchases of non-financial assets (functionally classified) of R96 680 million from the national and provincial extra-budgetary accounts and funds for the 2008/2009 fiscal year was total economic affairs (R30 643 million) contributing 31,7%; followed by total social protection (R24 957 million) contributing 25,8%; total general public services (R14 292 million or 14,8%); defence (R9 762 million or 10,1%); total housing and community amenities (R4 813 million or 5,0%); total health (R3 522 million or 3,6%); total environmental protection (R3 063 million or 3,2%); total education (R2 045 million or 2,1%); total recreation, culture and religion (R1 852 million or 1,9%); and total public order and safety (R1 733 million or 1,8%) (see Table B, p. 9, Figure 3, p. 10).

The increase of 584,0% in cash payments for foreign economic aid from R75 million in 2007/2008 to R513 million in 2008/2009 was mainly due to increased cash payments on grants paid by the African Renaissance and International Co-operation Fund.

The increase of 108,8% in cash payments for general public services not elsewhere classified from R68 million in 2007/2008 to R142 million in 2008/2009 was mainly due to increased cash payments by the Public Administration Leadership and Management Academy (PALAMA).

The increase of 94,1% in cash payments for transport from R7 738 million in 2007/2008 to R15 021 million in 2008/2009 can mainly be ascribed to increased purchases of non-financial assets by the South African National Roads Agency Limited.

The increase of 77,5% in cash payments for general services from R1 003 million in 2007/2008 to R1 780 million in 2008/2009 was mainly due to increased cash payments by the Electoral Commission of South Africa.

The increase of 48,6% in cash payments for education from R1 376 million in 2007/2008 to R2 045 million in 2008/2009 can mainly be ascribed to increased cash payments by the National Student Financial Aid Scheme.

The increase of 36,1% in cash payments for law courts from R1 090 million in 2007/2008 to R1 484 million in 2008/2009 can mainly be ascribed to increased cash payments by Legal Aid South Africa.

The increase of 31,4% in cash payments for mining, manufacturing and construction from R2 526 million in 2007/2008 to R3 320 million in 2008/2009 was mainly due to the increased cash payments by the Government Printing Works and the Sector Education and Training Authorities (SETAs).

The increase of 28,8% in cash payments for recreation, culture and religion from R1 438 million in 2007/2008 to R1 852 million in 2008/2009 was mainly due to the increased cash payments by the Freedom Park Trust and the Gauteng Gambling Board.

The increase of 28,4% in cash payments for basic research from R2 749 million in 2007/2008 to R3 531 million in 2008/2009 was due to increased cash payments by the National Research Foundation and the Council for Scientific and Industrial Research (CSIR).

The increase of 24,0% in cash payments for health from R2 840 million in 2007/2008 to R3 522 million in 2008/2009 was due to increased cash payments by the National Health Laboratory Service.

The increase of 23,3% in cash payments for general economic, commercial and labour affairs from R4 544 million in 2007/2008 to R5 604 million in 2008/2009 was mainly due to increased cash payments by the Sector Education and Training Authorities and the National Skills Fund.

The increase of 19,9% in cash payments for other industries from R1 468 million in 2007/2008 to R1 760 million in 2008/2009 was due to increased cash payments by South African Tourism and the Sector Education and Training Authorities (SETAs).

The increase of 19,1% in cash payments for fuel and energy from R298 million in 2007/2008 to R355 million in 2008/2009 was due to increased cash payments by the National Nuclear Regulator, the National Skills Fund and the National Energy Regulator of South Africa.

The increase of 18,8% in cash payments for defence from R8 215 million in 2007/2008 to R9 762 million in 2008/2009 was due to increased cash payments by the Special Defence Account.

The increase of 18,5% in cash payments for environmental protection from R2 585 million in 2007/2008 to R3 063 million in 2008/2009 was due to increased cash payments by South African National Parks, the KwaZulu-Natal Nature Conservation Board and the South African National Biodiversity Institute.

The increase of 18,4% in cash payments for executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign economic aid from R7 033 million in 2007/2008 to R8 325 million in 2008/2009 was due to increased cash payments by the South African Revenue Service and the Auditor-General of South Africa.

Social protection increased by 16,7% from R21 386 million in 2007/2008 to R24 957 million in 2008/2009 mainly due to increased cash payments by the Road Accident Fund, the Unemployment Insurance Fund and the South African Social Security Agency.

The increase of 13,0% in cash payments for housing and community amenities from R4 261 million in 2007/2008 to R4 813 million in 2008/2009 can mainly be ascribed to increased cash payments by the National Home Builders Registration Council, the Social Housing Foundation and the Umsobomvu Youth Fund.

The decrease of 31,0% in cash payments for agriculture, forestry, fishing and hunting from R720 million in 2007/2008 to R497 million in 2008/2009 was due to the abolishment of the Agricultural Debt Account.

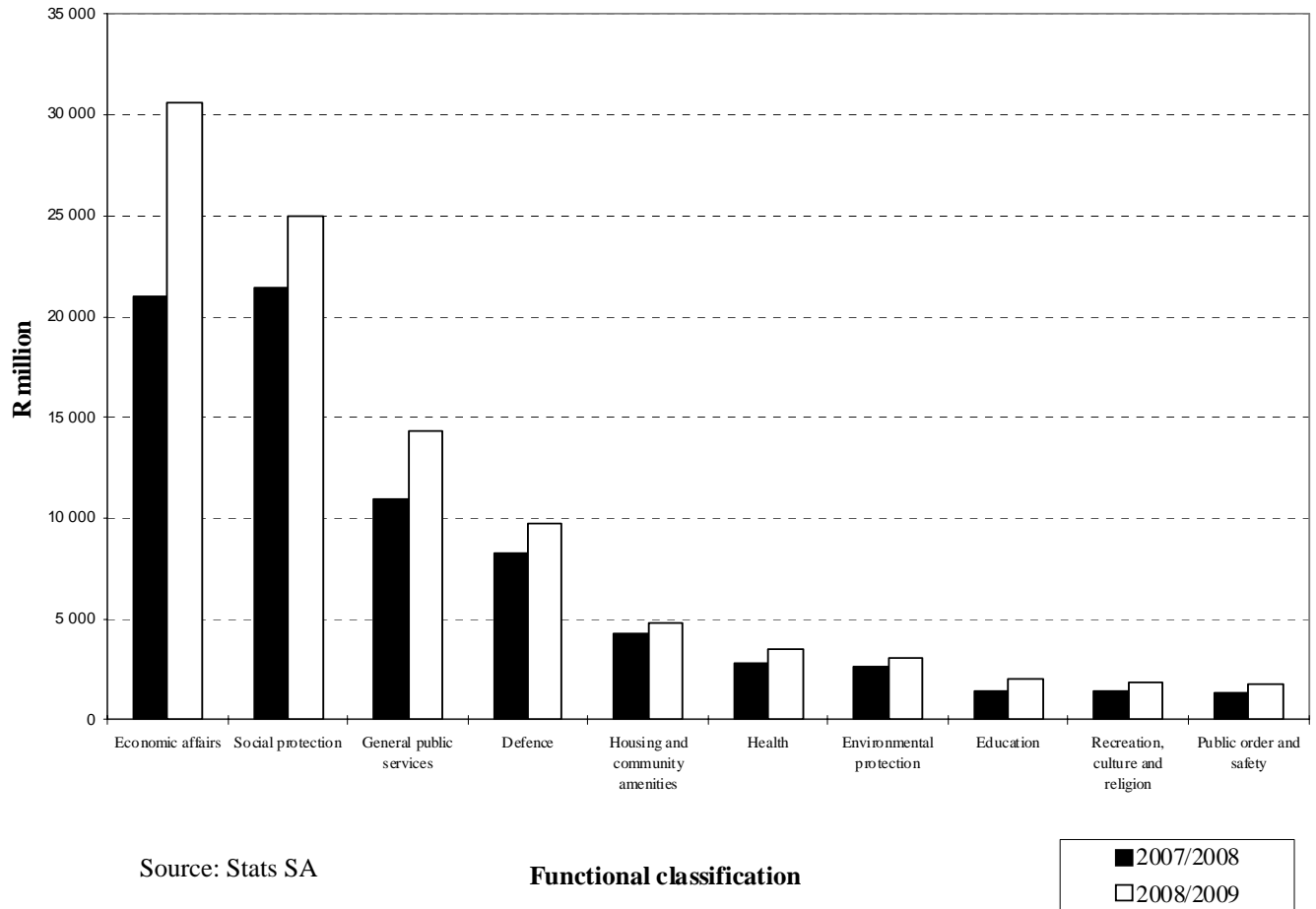
Table B – Functional classification of the cash payments for operating activities and purchases of non-financial assets for the 2007/2008 and 2008/2009 fiscal years (Summary) ¹

GFS'01 codes	Type of service	2007/2008	2008/2009	Annual percentage change	Percentage of total cash payments
		R million	R million	%	2008/2009
	General government services				
701	General public services				
7011	Executive and legislative services, financial and fiscal affairs, foreign affairs other than foreign economic aid	7 033	8 325	18,4	8,6
7012	Foreign economic aid	75	513	584,0	0,5
7013	General services	1 003 *	1 780	77,5	1,8
7014	Basic research	2 749	3 531	28,4	3,7
7015	Research and development general public services	0	0	0,0	0,0
7016	General public services n.e.c.	68	142	108,8	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
	Total general public services	a 10 928 *	14 292	30,8	14,8
702	Defence	b 8 215 *	9 762	18,8	10,1
703	Public order and safety				
7031	Police	225	250	11,1	0,3
7032	Fire protection services	0	0	0,0	0,0
7033	Law courts	1 090 *	1 484	36,1	1,5
7034	Prisons	0	0	0,0	0,0
	Total public order and safety	c 1 315 *	1 733	31,8	1,8
704	Economic affairs				
7041	General economic, commercial and labour affairs	4 544 *	5 604	23,3	5,8
7042	Agriculture, forestry, fishing and hunting	720	497	-31,0	0,5
7043	Fuel and energy	298	355	19,1	0,4
7044	Mining, manufacturing and construction	2 526 *	3 320	31,4	3,4
7045	Transport	7 738 *	15 021	94,1	15,5
7046	Communications	2 614 *	2 928	12,0	3,0
7047	Other industries	1 468 *	1 760	19,9	1,8
7048	Research and development economic affairs	1 052 *	1 159	10,2	1,2
	Total economic affairs	d 20 959 *	30 643	46,2	31,7
705	Environmental protection	e 2 585	3 063	18,5	3,2
706	Housing and community amenities	f 4 261	4 813	13,0	5,0
707	Health	g 2 840 *	3 522	24,0	3,6
708	Recreation, culture and religion	h 1 438 *	1 852	28,8	1,9
709	Education	i 1 376	2 045	48,6	2,1
710	Social protection	j 21 386 *	24 957	16,7	25,8
	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)	k 75 303 *	96 680	28,4	100,0

¹ 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 2007/2008 and 2008/2009 fiscal years



Notes

Forthcoming issues	Issue	Expected release date
	Financial statistics of extra-budgetary accounts and funds for 2009/2010	31 August 2011
Purpose of this statistical release	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 2008/2009 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 2008/2009 fiscal year

	R '000
Table 1 Cash receipts from operating activities	105 256 614
11 Taxes	12 042 601
12 Social contributions	14 906 626
13 Grants	52 013 568
14 Other receipts	26 293 819

Table C - Statement of sources and uses of cash for the 2008/2009 fiscal year (continued)

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
70	GENERAL GOVERNMENT SERVICES	17 209 137	41 245 450	1 249 376	48 268	555 248	16 912 904	4 436 790	81 657 173
701	GENERAL PUBLIC SERVICES	6 306 322	6 186 567	41 276	0	485 485	0	32 034	13 051 684
7011	Executive and legislative services, financial and fiscal affairs, other than foreign aid	4 657 285	2 955 340	27 875	0	9 885	0	332	7 650 717
7012	Foreign economic aid	0	37 757	0	0	475 600	0	0	513 357
7013	General services	435 922	1 033 318	2 720	0	0	0	3 466	1 475 426
7014	Basic research	1 180 826	2 052 303	10 681	0	0	0	28 236	3 272 046
7015	R&D General public services	0	0	0	0	0	0	0	0
7016	General public services n.e.c.	32 289	107 849	0	0	0	0	0	140 138
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	0	9 566 721	0	0	0	0	194 813	9 761 534
7021	Military defence	0	9 566 721	0	0	0	0	194 813	9 761 534
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	953 182	581 331	3 648	0	250	0	107 287	1 645 698
7031	Police services	64 506	166 623	495	0	0	0	1 157	232 781
7032	Fire protection services	0	0	0	0	0	0	0	0
7033	Law courts	888 676	414 708	3 153	0	250	0	106 130	1 412 917
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 2008/2009 fiscal year (continued)

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
704	ECONOMIC AFFAIRS	3 681 814	12 435 099	1 038 672	7 138	64 812	0	2 347 780	19 575 315
7041	General economic, commercial and labour affairs	1 483 339	3 802 459	7 319	3 398	1 156	0	12 893	5 310 564
7042	Agriculture, forestry, fishing and hunting	19 331	456 290	59	0	5	0	0	475 685
7043	Fuel and energy	129 186	206 068	3 594	0	11 553	0	0	350 401
7044	Mining, manufacturing and construction	550 035	2 320 795	9 163	0	44 929	0	3 426	2 928 348
7045	Transport	475 823	3 359 218	996 087	0	7 169	0	2 227	4 840 524
7046	Communication	164 526	432 290	12 124	3 740	0	0	2 295 787	2 908 467
7047	Other industries	253 229	1 414 051	10 121	0	0	0	22 647	1 700 048
7048	R&D Economic affairs	606 345	443 928	205	0	0	0	10 800	1 061 278
7049	Economic affairs n.e.c.	0	0	0	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	1 301 711	1 295 446	32 393	0	0	0	4 232	2 633 782
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	1 278 603	1 286 195	32 376	0	0	0	3 757	2 600 931
7055	R&D Environmental protection	23 108	9 251	17	0	0	0	475	32 851
7056	Environmental protection n.e.c.	0	0	0	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	1 172 001	1 671 653	73 714	0	0	0	463 773	3 381 141
7061	Housing development	155 405	463 221	2 886	0	0	0	153 033	774 545
7062	Community development	335 685	650 316	440	0	0	0	125 640	1 112 081
7063	Water supply	655 219	419 920	68 896	0	0	0	185 000	1 329 035
7064	Street lighting	0	0	0	0	0	0	0	0
7065	R&D Housing and community amenities	25 692	138 196	1 492	0	0	0	100	165 480
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 2008/2009 fiscal year (continued)

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
707	HEALTH	625 562	2 625 551	1 480	0	0	0	2 472	3 255 065
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)	571 879	2 462 526	1 378	0	0	0	2 124	3 037 907
7076	Health n.e.c.	53 683	163 025	102	0	0	0	348	217 158
708	RECREATION, CULTURE AND RELIGION	692 643	729 159	2 855	41 130	4 701	0	163 328	1 633 816
7081	Recreational and sporting services	175 201	206 230	356	0	0	0	71 249	453 036
7082	Cultural services	452 751	403 622	2 235	41 130	4 701	0	71 657	976 096
7083	Broadcasting and publishing services	47 255	102 651	137	0	0	0	20 206	170 249
7084	Religious and other community services	6 653	6 089	0	0	0	0	127	12 869
7085	R&D (Recreation, cultural and religion)	0	0	0	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	10 783	10 567	127	0	0	0	89	21 566
709	EDUCATION	137 395	758 680	30 678	0	0	0	1 075 941	2 002 694
7091	Pre-primary and primary education	0	0	0	0	0	0	0	0
7092	Secondary education	18 947	18 540	0	0	0	0	288	37 775
7093	Postsecondary non tertiary education (e.g. ABET)	0	0	0	0	0	0	0	0
7094	Tertiary education	35 274	475 874	230	0	0	0	1 075 040	1 586 418
7095	Education not definable by level	8 951	21 434	74	0	0	0	155	30 614
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.	74 223	242 832	30 374	0	0	0	458	347 887

Table C - Statement of sources and uses of cash for the 2008/2009 fiscal year (continued)

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	SOCIAL PROTECTION	2 338 507	5 395 243	24 660	0	0	16 912 904	45 130	24 716 444
7101	Sickness and disability	131 427	1 253 242	161	0	0	1 936 790	0	3 321 620
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	347 449	433 608	27	0	0	3 845 689	0	4 626 773
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.	1 859 631	3 708 393	24 472	0	0	11 130 425	45 130	16 768 051

Table C - Statement of sources and uses of cash for the 2008/2009 fiscal year (continued)

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	GENERAL GOVERNMENT SERVICES	14 417 975	237 636	1 333	366 123	15 023 067
701	GENERAL PUBLIC SERVICES	1 149 961	71 096	123	18 660	1 239 840
7011	Executive and legislative services, financial and fiscal affairs, other than	674 034	29	0	0	674 063
7012	Foreign economic aid	0	0	0	0	0
7013	General services	250 369	53 725	107	0	304 201
7014	Basic research	223 242	17 342	16	18 660	259 260
7015	Research and Development General public services	0	0	0	0	0
7016	General public services n.e.c.	2 316	0	0	0	2 316
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	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	PUBLIC ORDER AND SAFETY	85 848	1 843	0	0	87 691
7031	Police services	16 841	331	0	0	17 172
7032	Fire protection services	0	0	0	0	0
7033	Law courts	69 007	1 512	0	0	70 519
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 2008/2009 fiscal year (continued)

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	10 763 631	31 745	11	272 279	11 067 666
7041	General economic, commercial and labor affairs	272 914	1 428	11	18 997	293 350
7042	Agriculture, forestry, fishing and hunting	19 600	1 081	0	0	20 681
7043	Fuel and energy	4 244	7	0	0	4 251
7044	Mining, manufacturing and construction	367 755	24 228	0	0	391 983
7045	Transport	9 927 299	0	0	253 282	10 180 581
7046	Communication	19 218	5	0	0	19 223
7047	Other industries	58 247	1 356	0	0	59 603
7048	R&D Economic affairs	94 354	3 640	0	0	97 994
7049	Economic affairs n.e.c.	0	0	0	0	0
705	ENVIRONMENTAL PROTECTION	355 821	7 126	0	66 124	429 071
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	348 458	6 949	0	66 124	421 531
7055	R&D Environmental protection	7 363	177	0	0	7 540
7056	Environmental protection n.e.c.	0	0	0	0	0
706	HOUSING AND COMMUNITY AMENITIES	1 430 559	0	0	1 454	1 432 013
7061	Housing development	17 460	0	0	1 454	18 914
7062	Community development	34 654	0	0	0	34 654
7063	Water supply	1 376 727	0	0	0	1 376 727
7064	Street lighting	0	0	0	0	0
7065	R&D Housing and community amenities	1 718	0	0	0	1 718
7066	Housing and community amenities n.e.c.	0	0	0	0	0

Table C - Statement of sources and uses of cash for the 2008/2009 fiscal year (continued)

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	201 213	65 348	0	3	266 564
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)	198 721	65 342	0	3	264 066
7076	Health n.e.c.	2 492	6	0	0	2 498
708	RECREATION, CULTURE AND RELIGION	216 373	682	1 199	0	218 254
7081	Recreational and sporting services	17 333	226	0	0	17 559
7082	Cultural services	192 426	456	1 199	0	194 081
7083	Broadcasting and publishing services	5 964	0	0	0	5 964
7084	Religious and other community services	94	0	0	0	94
7085	Research and Development (Recreation, cultural and religion)	0	0	0	0	0
7086	Recreation, culture and religion n.e.c.	556	0	0	0	556
709	EDUCATION	36 585	0	0	5 315	41 900
7091	Pre-primary and primary education	0	0	0	0	0
7092	Secondary education	2 533	0	0	0	2 533
7093	Postsecondary non tertiary education (e.g. ABET)	0	0	0	0	0
7094	Tertiary education	25 257	0	0	5 315	30 572
7095	Education not definable by level	4 535	0	0	0	4 535
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.	4 260	0	0	0	4 260

Table C - Statement of sources and uses of cash for the 2008/2009 fiscal year (continued)

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	SOCIAL PROTECTION	177 984	59 796	0	2 288	240 068
7101	Sickness and disability	3 064	0	0	0	3 064
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	13 833	0	0	0	13 833
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.	161 087	59 796	0	2 288	223 171

Table C - Statement of sources and uses of cash for the 2008/2009 fiscal year (continued)

	R '000
Table 4 Sale of non-financial assets	235 889
311 Fixed assets	231 302
312 Strategic stocks	3
313 Valuables	0
314 Non produced assets	4 584

Table C - Statement of sources and uses of cash for the 2008/2009 fiscal year (continued)

	R '000
Table 5 Net acquisition of financial assets other than cash	17 290 278
321 Domestic	17 288 745
322 Foreign	1 533

Table C - Statement of sources and uses of cash for the 2008/2009 fiscal year (concluded)

	R '000
Table 6 Net incurrence of liabilities	9 976 806
331 Domestic	9 976 806
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 2008/2009 fiscal year
Table 2	Economic and functional classification of cash payments for operating activities for the 2008/2009 fiscal year
Table 3	Economic and functional classification of the purchases of non-financial assets for the 2008/2009 fiscal year
Table 4	Economic classification of the sales of non-financial assets for the 2008/2009 fiscal year
Table 5	Economic classification of the net acquisition of financial assets other than cash for the 2008/2009 fiscal year
Table 6	Economic classification of the net incurrence of liabilities for the 2008/2009 fiscal year
Table 7	Economic and functional classification of cash payments from operating activities for the 2008/2009 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 2008/2009 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 2008/2009 fiscal year, ended 31 March 2009. National and provincial extra-budgetary accounts and funds consist of 209 institutions for the 2008/2009 fiscal year (see explanatory note 9, pp. 25 to 31 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. revenue and expense 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 of South Africa
- 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) Public Administration Leadership and Management Academy (PALAMA)
- 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 South Africa
- 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

Recreation

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

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

Culture and religion

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

Environmental protection

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

Water services

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

Fuel and energy

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

Agriculture, forestry, fishing and hunting

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

Mining

- 137) Council for Geoscience
- 138) Council for Mineral Technology
- 139) Mine Health and Safety Council
- 140) Mining Qualifications Authority (MQA)
- 141) South African Diamond and Precious Metals Regulator

Manufacturing

- 142) Chemical Industries Education and Training Authority (CHIETA)
- 143) Clothing, Textiles, Footwear and Leather Sector Education and Training Authority (CTFL SETA)
- 144) Food and Beverages Manufacturing Industry Sector Education and Training Authority (FOODBEV SETA)
- 145) Fund for Research into Industrial Development, Growth and Equity (FRIDGE)
- 146) Government Printing Works Trading Account

- 147) Manufacturing, Engineering and Related Services Education and Training Authority (MERSETA)
- 148) Sheltered Employment Factories (13 factories)

Construction

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

Transport

- 152) Cross-Border Road Transport Agency
- 153) Free State Fleet Management Trading Entity
- 154) g-Fleet Management (Gauteng Province)
- 155) Government Motor Transport Trading Entity (Western Cape)
- 156) Railway Safety Regulator
- 157) Roads Agency Limpopo
- 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 (ICASA)
- 164) Independent Communications Authority of South Africa Administered Revenue Fund
- 165) Information Systems, Electronics and Telecommunication Technologies (ISETT)
- 166) Universal Service and Access Agency of South Africa
- 167) Universal Service and Access Fund

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 Skills Fund
- 180) Productivity South Africa

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) 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) Technical Assistance Unit (TAU)
- 205) The Western Cape Investment and Trade Promotion Agency
- 206) Trade and Investment KwaZulu-Natal
- 207) Trade and Investment Limpopo
- 208) Western Cape Provincial Development
- 209) 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. 24). These categories are recommended by the 1993 System of National Accounts (SNA) of the United Nations.
Subsidies on products and subsidies on production	14	The breakdown of subsidies into subsidies on products and subsidies on production is provided (see Table 8 as listed in Annexure A, p. 24). These categories are recommended by the 1993 System of National Accounts (SNA) of the United Nations.
Comparability with the previous year	15	For the third time this statistical release includes annual percentage changes from the previous year (2007/2008) 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.
	16	The following account and fund is included in the statistical release from the 2008/2009 fiscal year: <ul style="list-style-type: none"> • Technical Assistance Unit (functionally classified as general economic and commercial affairs)
	17	The following accounts and funds were previously included but now excluded from the current tables: <ul style="list-style-type: none"> • SEDA Technology Programme (functionally classified as general economic and commercial affairs) • Agricultural Debt Account (functionally classified as agriculture, forestry, fishing and hunting) • Xhasa Accounting Technical Centre (functionally classified as housing and community amenities)
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> P9103.1 <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 SARB South African Reserve Bank 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.
Annual Percentage change	The annual percentage change is the difference between the amount of a specific item for the current year and the previous year expressed as a percentage of the amount of the same item for the previous year.
Buildings and structures	Consist of dwellings, non-residential buildings and other structures.
Cash basis of recording	Cash basis of recording means that transactions are captured when cash is received or when cash payments are made.
Capital expenditure	Any expenditure incurred or incidental to the acquisition or improvement of land, buildings, engineering structures and machinery and equipment. Note: The expenditure normally confers a lasting benefit and results in the acquisition of, or extends the life of a fixed or long-term work, irrespective of whether payments were made outside contractors or concerns, or the work was done by the enterprise itself. Capital expenditure includes vehicles, office furniture and equipment, but excludes minor items that are generally regarded as being expendable even though in some instances their useful lives may extend beyond one year.
Capital transfers	Capital transfers involve the acquisition of assets by the recipient and may consist of a transfer of cash that the recipient is expected or required to use to acquire an asset or assets (other than inventories), the transfer of an asset (other than inventories and cash), the cancellation of a liability by mutual agreement between the creditor and debtor, or the assumption of another unit's debt. If doubt exists regarding the character of a grant, it should be classified as current.
Collective services	Services provided collectively to the community, particularly applicable to services such as general administration, public order or 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 work connected with own account capital formation. It includes both wages and salaries and social contributions.
Cultivated assets	Consist of animals and plants that are used repeatedly or continuously for more than one year to produce other goods or services.
Dwellings	Buildings that are used entirely or primarily as residences, including garages and other associated structures. Houseboats, barges, mobile homes, flats, hostels, nursing homes and caravans that are used as principal residences are also included. Dwellings acquired for military personnel are included because they are used in the same way as dwellings acquired by civilians.
Economic classification	A measure of the nature and economic effect of government operations on the economy of the country.
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 public corporations	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.
Fixed assets	Fixed assets are produced assets that are used repeatedly or continuously in production processes for more than one year.
Functional classification	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.
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.
Government consumption expenditure	Expenditure on all goods and services, which are used (without further transformation in the production) by the government units for the direct satisfaction of individual needs or wants or the collective needs of members of the community.
Heritage assets	Assets that a government intends to preserve indefinitely because they have unique historic, cultural, educational, artistic or architectural significance.
Households	Household may be defined as individuals or a small group of persons who share the same living accommodation.
Individual services	Community and social services, such as education, health and welfare, rendered to individuals or a small group of persons.
Intangible fixed assets	Consist of mineral exploration; computer software; entertainment, literary and artistic originals; and miscellaneous other intangible fixed assets. To qualify as a fixed asset, the item must be intended for use in production for more than one year and its use must be restricted to the units that have established ownership rights over it or to units licensed by the owner.
Inventories	Inventories are goods and services held by producers for sale, use in production, or other use at a later date.
Liabilities	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.
Machinery and equipment	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.
Non-financial public corporations	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 assets, natural 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)	Non-profit institutions which are mainly engaged in non-market production and serve households.
Non-residential buildings	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.
Other structures	All structures other than buildings. Included are the following: highways, streets, roads, bridges, elevated highways, tunnels, railways, subways, airfield runways, sewers, waterways, harbors, dams, other waterworks, shafts, tunnels, other structures associated with mining subsoil assets, communication lines, power lines, pipelines, outdoor sport and recreation facilities.
Residential buildings	All buildings that are used entirely or primarily as residences and include flats, hostels and nursing homes.
Social benefits	Social benefits are transfers in cash or in kind to protect the entire population or specific segment of it against certain social risks.
Social contributions	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.
Subsidies	Subsidies are current unrequited payments that government units pay to enterprises on the basis of levels of their production activities or the quantities or values of the goods and services that they produce, sell, export or import. Subsidies may be designed to influence levels of production, prices at which outputs are sold, or the remuneration of the enterprises.
Subsidies on products	Current unrequited payments that government units make to enterprises on the basis of quantities or values of the goods and services that they produce, sell, export or import.
Subsidies on production	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.
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 stores of value and not used primarily for purposes of production or consumption.

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